

Component 5: Digital transition

This document presents technical considerations for the benefit of the Dutch authorities by identifying avenues for further work and providing suggestions on the further elaboration of the various elements, in line with the requirements of the RRF Regulation. It does not constitute an official position of the European Commission and does not prejudge a formal assessment of the plan. All views are preliminary.

Digital transition is now included as a self-standing component. There is an improved narrative about the digital challenges and objectives section compared to the first version of the inventory. However, the measures included in this component only partially address the challenges the Netherlands faces as part of the digital transition and no reforms are included. Specifically, the projects included in the inventorisation address digitalisation of a number of public services, as well as internal systems in the government. However, there is no information on how the Netherlands intends to accelerate the digitalisation of businesses, via the sustainable take-up of digital solutions and a cyber-resilient digital transformation across all sectors. Moreover, no projects are included in artificial intelligence or 5G connectivity. There are also no specific reforms proposed in this component in addition to the four investment projects. A good balance of investments and reforms has to be ensured.

Questions on the component as a whole:

- On what basis do the proposed measures contribute significantly to the digital transition as required by the RRF regulation?
- Which reforms do you intend to include in this component?
- The Netherlands scores low on 5G readiness in the Digital Economy and Society Index. What are your plans in promoting the application of 5G nationwide?
- Are you planning any reforms to facilitate the development of artificial intelligence?
- The additional fiche (85) on digital skills is very welcome and the Netherlands rightly points out the need to tackle the lack of advanced digital skills in the country.
- Have you carried out a self-assessment on the existence of state aid for this component? If yes what was the outcome?

C5-i-1: Groundbreaking IT Department of Defense (GrIT)

- How does the GRIT project contribute to the overall ambition of the digital transition and the objectives specified in the RRF Regulation? How does this project contribute to criteria on “Comprehensive and adequately balanced response to the economic and social situation” and “coherence”?
- We have several questions on the timing of this measure:
 - When was the national budget for the GRIT adopted?
 - Is it correct that the procurement procedure for the GRIT started in 2016?
 - If so, were any material changes made to the project after 1 February 2020 in response to the COVID crisis?
 - When did the consortium partners that were eventually selected start making costs for this project and which arrangements have been made to pay the consortium partners for this cost?
 - When was the concept for GRIT purchased by the Ministry of Defence?
 - When were the first costs incurred? Can you identify sub-phases of the project for which costs completely occur after 1 February 2020 and that will be finalized before August 2026?
 - Are there open tendering procedures for these sub-phases or have the contractors

already been selected?

- Which milestones and targets do you foresee to track the implementation of this project? What sort of milestones and targets can be attached to this plan that would allow for sufficient access to information, given that this is a Defense-related measure?

C5-i-2: Digitalization in criminal justice chains

- The budget for the digitalisation of the criminal justice system was already reserved in 2017, even if the actual spending is planned in 2021 and 2022. Please provide more information on the timeline of this project, in particular before and after 1 February 2020.
- In what way does this measure contribute to the objectives of the RRF? In what way does it respond to the challenges in the CSRs? What impact will this individual project have in terms of its contribution to the Dutch economy?

C5-i-3: Improving The Dutch Tax Authority's ICT-systems

- In what way does this measure contribute to the objectives included in the RRF Regulation? In what way does it respond to the challenges in the CSRs? In what way does it contribute to improving the digital infrastructure of the Dutch economy?
- When were the first costs of this project planned? How are the cost estimates for this project calculated; is this based on reserved budgets, on comparison with similar projects, or otherwise? Which part of these costs are of a recurrent nature? In case any of these costs are recurrent, please justify that they meet the conditions set out in the Guidance under which recurrent costs may be exceptionally be found eligible.
- Are there any measures in place to prevent potential slippage of the implementation timeline of this measure?

C5-i-4: Next level digital information management and Freedom of Information

- Do you have an assessment of the challenges that currently encumber the rights of citizens in their requests for access to information and the quick and proper handling of such requests? Does this assessment suggest that ICT is the main problem? If not, which reforms do you propose to complement the investment to enable Freedom of Information? Which milestones and targets do you propose for these reforms?
- Does this investment measure contribute sufficiently to criteria on "Comprehensive and adequately balanced response to the economic and social situation" and "the achievement of the digital transition" to justify a cost of 30% of the total available envelope?
- What are the main cost drivers accounting for the very high costs of this project (pending the provision of detailed justifications underpinning the cost estimates)?
- What is the difference between the cost estimate for this measure and the estimate of the cost of the introduction of the Freedom of Information Act by Ecorys in 2019?
- 75% of the introduction cost of the Freedom of Information Act was of a recurrent nature according to the Ecorys study in 2019: Which part of the expenditure is of a recurring nature in the proposed measure? In case any of these costs are recurrent, please justify that they meet the conditions set out in the Guidance under which recurrent costs may be exceptionally be found eligible.
- Which milestones and targets do you propose for this investment measure?

Questions on the three additional fiches shared on 5 March:

FICHE Single Digital Gateway

- Please clarify which part of this initiative is the implementation of EU law, and which part is additional to Treaty requirements.

- We would welcome more detailed information on how this measure will help the preparation of the implementation of the Once Only Principle under the SDGR, as the descriptions in the fiche are still quite general and high-level. Are you planning to link this measure in any way to eID?
- Have you considered extending the implementation of (cross-border) Once Only Principle beyond the procedures listed in the Single Digital Gateway Regulation?
- Please explain how you calculate the cost estimate for the implementation of the Implementing Act
- The impact of the activities described in this fiche could be increased by including more advanced/innovative ICTs in the scope (the current focus aims to deploy only rather basic capabilities). The single digital gateway could deliver bigger impact if enhanced for example with big data, smart data processing/analysis capabilities.

FICHE 7 Digital infrastructure

- Please provide more information on the costing of this measure. The fiche states that EUR 230 million is required, but not yet budgeted. When did the decision-making take place? What do the costs consist of? Specifically which elements of this measure are additional to already planned measures?
- Please specify the scope of the activities envisaged in this fiche (research versus industrial infrastructure), as well as specific activities foreseen (including secure and sustainable data processing), detailed timeline and milestones for the set-up of the global digital infrastructure
- What is the link to preparing the set-up of the potential IPCEI (Important Project of Common European Interest) on Next Generation Cloud and Edge Infrastructure and Services? We would welcome a clarification by the Dutch authorities in particular on the associated expected volume of investment under the RRF, the expected scope, objectives, streams of activities, expected milestones, timeline and duration of the potential IPCEI as well as the expected benefits for the Dutch economy.
- Could NL please provide more details what is meant by the sentence *“Through the use of digital infrastructure, educational institutions and knowledge institutions can facilitate digital education”*, e.g. details on how many and which education institution and knowledge institutions will receive access to this digital infrastructure, etc.
- Please provide more details about the EUR 100 million investment foreseen in high performance computing.
- Are there any plans for investment in quantum computing that could be added to this fiche?

FICHE 85 “Opschalingsplan voor digitale scholing”

- This measure potentially runs beyond 2026. Please note that all milestones and targets must be met at the latest by 31 August 2026 to ensure successful disbursement of the last tranche of the plan. If necessary, please restructure the measure to include projects that can be finalised within the RRF period
- The fiche lists three projects to scale up on a regional basis: Make IT Work, Cloud IT Academy, Brightlands Services Campus. Are there any other projects that will also be scaled up?
- The component seems to be correctly tagged as intervention field 108 (100% digital) if the above mentioned projects are to be scaled up. However, Brightlands Services Campus not only provides training so we would need confirmation that the funding would only go to training.

- How many people do you target to train? The fiche mentions targeting to train 51.000 by 2025 which is 27.000 more than the initial path. Does this mean that you will train 27.000 more staff members in 2025 with the RRF funding? Same question for students – 9.000 extra? Companies 4.000 extra?
- How many people have been trained in the framework of the projects per year? What is the cost of each trained person? (A rough calculation of an additional 40.000 trained people for EUR 90 million gives 2.250 euro/person).

Component 3: Boosting private and public investments

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The Commission takes note that the narrative included in component 3 has been strengthened and that the Netherlands recognises the need to structurally boost investment levels in the economy. The included measures raise a number of questions in terms of complementarity and eligibility and more information will be needed to discuss their possible role in the formulation of a national Recovery and Resilience Plan.

General considerations on component 3:

- One important missing element in this component is the identification of barriers to investment. The two reforms proposed in this component both have a financial focus, but the Netherlands faces other structural impediments to be addressed as well, including but not limited to improving access to finance for SMEs, removing impediments to housing construction, improving coordination between different levels of government to speed up the rollout of 5G networks, etc.
- The narrative notes that, from 2020, the Dutch government invested an additional EUR 400 million in fundamental and applied research (EUR 200 million each). Is any additional top-up under consideration in response to the long-term structural challenges exposed by the coronavirus crisis? Currently, no measures are included in the working document to boost investment in research and innovation.

Reforms

C3-r-1: National Growth Fund

- The EUR 20 billion National Growth Fund is intended to accelerate investment projects. It is presented as a “reform” in the working document and in any event, its budget is far higher than the Netherlands’ RRP allocation. Please explain where you see complementarity between the national growth fund and the investment budget of the RRF.
- How will the fund’s rules safeguard important criteria for eligibility under the RRF? In particular, please indicate which safeguards built in the rules of National Growth Fund ensure that individual investments supported through that programme comply with the Do No Significant Harm (“DNSH”) principle. If such safeguards are not included, do you consider introducing them into the design of the programme and/or including into the RRP only a part of the programme, to be defined in such a way that all investments supported under it would comply with the DNSH principle?
- More information on the project eligibility and selection (and the related process) would be welcome. Even if no information is available yet about individual projects, please provide more information about the *type* of R&D projects and infrastructure projects that may be funded. Without knowing which kind of projects will be financed by the National Growth Fund, it is not clear whether it is eligible for inclusion in the RRP.
- The National Growth Fund is presented as a reform intended to boost investments. Given that, in our understanding, this is a temporary programme (even though it may be renewed after 5 years), please justify that as a reform, it is expected to boost investments in the Netherlands on a lasting basis, and not just over its 5-year duration.

C3-r-2: BIK

- Not enough information is included to determine the eligibility of the BIK (corporate tax credit for businesses that invest during the pandemic). According to the working document, this scheme provides a generic payroll tax discount for all investments done by companies in 2021 and 2022. This is not targeted for specific types of investments; please indicate how this contributes to the overall objectives of the RRF.
- Please indicate which safeguards built into the rules of BIK to ensure that individual investments benefitting from this tax break scheme comply with the DNSH principle. If such safeguards are not included, do you consider introducing them into the design of the programme?
- The BIK is presented as a reform intended to boost investments. Given that is a temporary scheme, please justify that, as a reform, it is expected to boost investments in the Netherlands on a lasting basis, and not just over its two-year duration.

Investments

C3-i-1: Future proof infrastructure (maintenance ProRail, RWS-road repair, Smart Mobility)

- In the answers to the previous round of written questions, the Netherlands indicated that the investments in railway maintenance and road repair constitute recurrent expenditure for the period 2026-2034, which they aim to advance to the 2021-2026 period with the help of the RRF. Recurrent expenditure, however, is in principle not eligible for RRF financing. Please provide a justification that the costs related to railway maintenance (EUR 666 million) and road repair (EUR 432 million) included in this component are not of recurrent nature, or otherwise, please justify that they meet the conditions under which recurrent expenditures may exceptionally be considered eligible under the RRF¹.
- Spending on roads (road repair) may not be compatible with the do-no-significant-harm criterion. We invite you to take note of the technical guidance on do no significant harm published² by the Commission in February and to apply the DNSH checklist to this proposed investment to see whether it would be eligible for inclusion, taking into account the specific elements and example on road investments mentioned in that guidance.
- Please indicate how road repairs contribute to the objectives included in the RRF Regulation, especially in view of the fact that the Netherlands has one of the best performing road networks in the EU.
- The information included in the draft does not make clear what part of these measures dates back to before 1 February 2020. Please provide detailed information on the timelines for the preparation of these measures.
- A missing element in this component is measures to address barriers to investment by the private sector. Please indicate how you aim to address this dimension.
- Please provide more information on the third sub-measure included in this investment, "smart mobility". What sort of investments does this entail concretely? When were these measures planned for adoption?
- You propose to tag the smart mobility sub-measure as contributing 100% to the climate as well as digital targets. Please include a more substantial justification of how exactly the

¹ See: SWD(2021)12 final; Section 2 paragraph 2 (from p.15).

² Commission Notice: Technical guidance on the application of 'do no significant harm' under the Recovery and Resilience Facility Regulation (2021/C 58/01)

smart mobility investments contribute to these targets, also indicating the relevant intervention fields.

Questions on draft components in preliminary draft inventory

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General observations for all components:

The RRF Regulation and its Annex V, sets out 11 criteria the Commission needs to use to assess the recovery and resilience plans proposed by Member States. Moreover, on the basis of the Regulation, individual investments and reforms have to meet various criteria to be eligible for inclusion into an RRP (see below).

The RRF aims at promoting measures that are expected to bring about a structural change and have a lasting impact on economic and social resilience. The RRF thus complements the policies the EU has adopted to address the short-term impact of the pandemic such as React-EU or SURE. Therefore, crisis management measures in the RRP without lasting impact beyond the horizon of the crisis would not be in line with the objectives of the RRF.

The current measures included in the draft inventory do not appear to effectively address:

- all challenges identified in the country-specific recommendations
- the challenges stemming from the green or digital transition

For all measures more information is needed to determine the eligibility of individual measures for RRF funding. This information relates to compliance with the Do-No-Significant-Harm-Principle (‘DNSH’), retroactivity (compliance with the 1 February 2020 rule), recurrent nature of the costs¹, timeline compatible with the timeframe of the RRF.

Moreover, costing estimates backed by sound justifications (methodology, assumptions and underlying evidence), information on State aid aspects, and tagging are required for each individual measures. Proper milestones and targets and information on additionality with other EU funds are also necessary.

Finally, we invite the Dutch authorities to reflect on the audit & control mechanisms at an early stage.

Component 1 health

The main challenges and objectives section presents an improved narrative. However, overall, this component is focused on part of the CSR with recommendations on the short-term crisis response. For this purpose, the EU has developed other crisis response mechanisms (such as React-EU) that can finance crisis management measures. The RRF aims at promoting measures that are expected to bring about a structural change and have a lasting impact on economic and social resilience.² The current focus on crisis measures, makes it difficult to satisfy the criterion of a lasting impact. The RRF aims at promoting measures that, if taken now, would bring about a structural change and have a lasting impact on economic and social resilience. Therefore, we invite the Dutch authorities to consider a stronger focus for this component on the sub-part of the CSR that recommends that authorities take measures to strengthen the resilience of the health system, including by tackling the

¹ See p 16 and 17 of the guidance document.

² See p 16 on investment and p 131 of the Regulation

existing shortages of health workers and stepping up the deployment of relevant e-health tools and propose measures addressing those issues on a structural basis.

C1-i-1: Supporting the recruitment and retention of healthcare personnel

- “Creation of 5.000 extra jobs for the duration of 6 months between Jan-July 2021 supporting essential functions in the health care sector”: Please justify the long-lasting nature of this measure. It is stated: “Investments made in recruitment and retention of health care personnel primarily increase capacity in the short-term. However, as new workers choose to stay employed in the sector, we address existing labour shortages and reduce stress on workers”. What justifies that those new workers would choose to remain in the health care sector? Is there a budget to transform their temporary positions into permanent ones?
- “creation of an additional facility aimed at targeted matching of jobseekers and vacancies” and “extra investments in the regional infrastructure addressing labor market shortages”: please explain further what it is and what are the types of costs incurred when implementing those measures and proposed to be financed through the RRF. Please justify the non-recurrent nature of the costs. Is it realistic that these measures are temporary given the structural nature of the personnel shortages? Is the new facility temporary and the extra investments into the regional infrastructure permanent?
- Which milestones and targets do you foresee for these measures?

C1-i-2 GGD-GHOR

- Which types of costs would be covered? Costs of acquisition of test kits? Staff costs involved in testing and tracing?
- Which milestones and targets do you foresee?

C1-i-3 Additional budget GGD

- What is the difference with the previous measure?
- Which types of costs would be covered? Test kits? Staff costs involved in testing and tracing?
- Which milestones and targets do you foresee?

C1-i-4 Extension Intensive Care: training new staff & building modifications

- Is the training only aimed at temporary staff or also suitable for permanent nursing staff? If this training is designed only for temporary staff, please justify the lasting effect expected from the measure.
- More information about how this investment will be implemented, especially in compliance with State aid rules, is necessary for an adequate assessment. In this regard, it is useful to follow the relevant guiding templates published by DG COMP on its webpage.

C1-i-5 Vaccine development and administration

- Which types of costs would be covered?
- Which milestones and targets do you foresee?

C1-i-6 Medical equipment

- Could you clarify which part of the temporary crisis supply of PPE may be converted into a permanent buffer and hence which part of this expenditure can be considered of a recurring nature?
- Please justify the long lasting impact of this measure.
- If maintained, this measure would make up 30% of the total allocated grant for The Netherlands. Taking into account this significant allocation to the acquisition of medical

equipment, please justify that the plan would be a comprehensively and adequately balanced response to the economic and social situation, in line with Article 19 (1) of the Regulation.

- Which milestones and targets do you propose, taking into account the fact that 100% of the expenditure occurred in 2020 already?

C1-i-7 Covid19 Research

No remarks for the moment.

New measures

- Which structural measures will be taken that will positively impact the quality and productivity of the Dutch health care system in the long term:
- Which measures will be taken to tackle the existing shortages of health workers as recommended by the Council?
- Which measures will be taken to step up the deployment of relevant e-health tools as recommended by the Council?

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From: 10.2.e 10.2.e
Sent: Mon 2/1/2021 11:15:54 AM
Subject: RE: Aangepast projectplan RRP
MAIL_RECEIVED: Mon 2/1/2021 11:16:00 AM

Dag Allen,

Wij hebben het verslag opgesteld zoals we het gesprek hebben genotuleerd en op basis van de input die we van iedereen hebben gekregen. We hebben het niet breed in Den Haag gedeeld. Dat vind ik ook aan jullie.

Lijkt me prima om nog een uitvraag te doen na het verwerken van al het commentaar.

10.2.e

From: 10.2.e (AFEP) 10.2.e @minfin.nl
Sent: maandag 1 februari 2021 10:44
To: 10.2.e 10.2.e) 10.2.e @minezk.nl; 10.2.e 10.2.e)
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Subject: RE: Aangepast projectplan RRP

Dag 10.2.e,

Dus wijzigingen komen van de PV?

Volgende keer graag idd even t/m de definitieve versie afstemmen, dat voorkomt misverstanden.

Groet,

10.2.e

Van: 10.2.e 10.2.e) 10.2.e @minezk.nl
Verzonden: maandag 1 februari 2021 09:32
Aan: 10.2.e (AFEP) 10.2.e @minfin.nl; 10.2.e 10.2.e) 10.2.e @minezk.nl;
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Onderwerp: RE: Aangepast projectplan RRP

Hoi 10.2.e,

Deze heb ik rondgestuurd. Gegeven het feit dat het een grote maillijst is gooi ik mensen in de Bcc. Om 17:30 kreeg ik het binnen in mijn mailbox van de PV met de mededeling dat alle opmerkingen verwerkt zijn.

Volgende keer maar definitieve versie ook afstemmen met jullie.

Met vriendelijke groet,

10.2.e

Van: 10.2.e (AFEP) < 10.2.e @minfin.nl>

Verzonden: maandag 1 februari 2021 09:26

Aan: 10.2.e 10.2.e < 10.2.e @minezk.nl>; 10.2.e 10.2.e)
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Onderwerp: RE: Aangepast projectplan RRP

Ha 10.2.e,

Dank. Is dit nu de versie die je al hebt rondgestuurd of ligt deze (wederom) voor commentaar voor?

Wij zien dat er teksten gewijzigd zijn sinds de versie waarover we vrijdag hebben gemailld, en we kunnen ons niet in alle aanpassingen vinden. De suggestie is nu dat de CIE expliciet vraagt om meer investeringen in klimaat en digitaal. Terwijl ze alleen wezen op het lage percentage klimaat/digitaal in het huidige document. Dat percentage wordt echter gedrukt door de grote batch aan andere niet-klimaat, niet-digitale investeringen en kan dus zonder extra maatregelen omhoog. Verder miste de CIE context en achtergrond, waar 10.2.e nog op inging.

De neutralere formulering zoals die er eerder stond is daarom adequater. Zie rood hieronder.

10.2.e

Van: 10.2.e 10.2.e <10.2.e@minezk.nl>

Verzonden: vrijdag 29 januari 2021 17:56

Aan: 10.2.e 10.2.e <10.2.e@minezk.nl>; 10.2.e 10.2.e <10.2.e@minbuza.nl>; 10.2.e 10.2.e van' <10.2.e>; 10.2.e 10.2.e <10.2.e@minezk.nl>; 10.2.e <10.2.e@minezk.nl>; 10.2.e 10.2.e <10.2.e@minfin.nl>; 10.2.e (AFEP) <10.2.e@minfin.nl>

Onderwerp: RE: Aangepast projectplan RRP

Beste collega's,

Bijgaand vinden jullie het verslag van het gesprek met de Europese Commissie die zich gister voltrokken heeft.

Met vriendelijke groet,

10.2.e

Verslag Gesprek Recovery & Resilience Task Force CIE over concept-inventarisatie RRP

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• Constructief gesprek tussen Commissie Task Force Recovery and Resilience en DG ECFIN met NL (FIN, EZK en PV EU) over **concept inventarisatie van mogelijke hervormingen en investeringen (bouwsteen 1)** onder het NL'se Recovery and Resilience Plan (RRP).

• CIE geeft eerste feedback over de aangeleverde concept inventarisatie van NL, met maatregelen sinds februari 2020. NL geeft hierbij aan dat het nieuwe kabinet een beslissing neemt en dat het aannemelijk is dat tijdens de formatie van het nieuwe kabinet ook nog nieuwe hervormingen op tafel kunnen komen.

• CIE geeft aan dat er nog een grote aanpassing moet komen t.o.v. de informatie die NL nu heeft aangeleverd. Verwijst hierbij naar het zojuist gepubliceerde **guidance document** met standaarden waaraan de informatie in het RRP aan moet voldoen. Dit om gelijke behandeling tussen LS te garanderen en ervoor te zorgen dat alle RRP's dezelfde kwaliteit bevatten.

• CIE geeft de volgende richting mee voor het format en de verdere inhoudelijke uitwerking van de concept inventarisatie:

- CIE geeft aan dat de **strategische componenten het uitgangspunt** moeten zijn van het RRP, waar verschillende CSR's en maatregelen onder komen te vallen. Per strategisch component een beschrijving nodig hoe deze bijdraagt aan de doelen van het RRP. Dit is nodig om de coherentie en strategie van de verschillende componenten te zien. CIE noemt ter illustratie dat de beschrijving van component bij andere LS circa 50 pagina's kan bestaan. Hierbij is een achtergrondbeschrijving nodig wat er op de terreinen van de componenten al voor maatregelen zijn genomen (die geen onderdeel zijn van maatregelen onder het RRP), voordat nieuwe maatregelen worden aangekondigd (wel onderdeel van maatregelen onder het RRP), en hoe deze maatregelen elkaar versterken.

• CIE wijst erop dat op zowel hervormingen als investeringen (**klimaat en digitaal**) nog stappen moeten worden gezet:

- Veel meer **gedetailleerde en specifiekere beschrijving** nodig van de hervormingen en investeringen, met aandacht voor de inhoud en de timing van de maatregelen.

- o **Additionaliteit** van een maatregel, met name voor de grants. Ook nadruk hierop bij de hervormingen voor gezondheidszorg, economische weerbaarheid, sociale impact, en investeringen. Ook het belang van CIE zelf dat het RRP toegevoegde waarde creëert. Daarnaast benoemt CIE belang toepassing **van retroactiviteit** met februari 2020 als beginpunt.
- o **Meer investeringen die b**Bijdragen aan doelen voor **klimaat- en digitaal**. CIE merkt op dat nu nauwelijks aandacht is voor investeringen in klimaat (met name hernieuwbare energie en renovatie). NL geeft aan al veel geplande maatregelen te hebben op dit terrein (o.a. SDE++), en verwijst voor nieuwe maatregelen naar Laura van Geest-traject waarbij aanvullende maatregelen voor 55% in kaart worden gebracht. Hetzelfde signaal van CIE voor digitaal, met name micro-elektronica en clouds. Merkt op dat NL op micro-elektronica als koploper wordt gezien maar dit niet terug te zien in de inventarisatie. NL bevestigt hierover al in gesprek te zijn met CIE. NL zal verder voor beide terreinen nader toelichten welke investeringen op deze terreinen al worden gedaan (maar die niet als maatregel in het RRP kunnen worden opgenomen) zodat completer beeld ontstaat in het RRP.
- o Toepassing van het '**do no significant harm**'-principe op iedere maatregel in het RRP. Hiervoor komt in februari nieuwe gerichte guidance.
- o Toepassing beginsel van '**gender equality**'-principe op iedere maatregel in het RRP.
- o **Gezamenlijke investeringen met andere LS**. NL geeft aan dat al veel initiatieven lopen, met name met DUI en BEL, maar daar nu geen specifieke aandacht aan te hebben gegeven.
- o CIE heeft aangegeven dat er nadrukkelijk moet worden aangegeven op welke wijze **stakeholders** zijn meegenomen bij het opstellen van een RRP, zeker gegeven het dat dit nu onderdeel is van de verordening
- CIE op verschillende onderdelen positief over **hervormingen** die staan genoemd (CO2-taks, AOV voor ZZP'ers, pensioenhervorming). CIE noemt mogelijkheden voor extra hervormingen op prioritaire CSR's en benadrukt het belang van mijlpalen en doelen.
- CIE wijst erop dat huidige plan erg groot is ten opzichte van beschikbare enveloppe (28 vs 6 mld EUR). Meer guidance over welke maatregelen NL van plan is op te nemen in het RRP is welkom, ook met het oog op additionaliteit en retroactiviteit.
- CIE stelt voor om op basis verder uitgewerkte maatregelen **parallele gesprekken** op te starten met **DG COMP** over de **staatssteunaspecten** van de voorgestelde maatregelen. Deze moeten namelijk voldoen aan het staatssteunkader. Verder moet er ook sprake zijn van goede auditcontroles en toezicht op de maatregelen uit het plan.
- NL geeft aan op basis van de eerste feedback van de CIE de verschillende onderdelen verder te willen uitwerken. Zal nog schriftelijk reageren op gestelde vragen. CIE geeft hierbij aan dat het belangrijkste is dat de antwoorden op de vragen in het concept overzicht van NL worden verwerkt, om op basis van specifieke componenten verder in gesprek te gaan. Verder afspraak om **binnen 3 – 4 weken opnieuw in overleg** te treden op basis van nadere uitwerking.

Van: [10.2.e] [10.2.e]
 Verzonden: vrijdag 29 januari 2021 13:54
 Aan: [10.2.e] [10.2.e] <[10.2.e]@minezk.nl>
 Onderwerp: Aangepast projectplan RRP

Beste collega's,

In het projectplan dat gisteren met jullie gedeeld is, stond onverhoopt een verkeerde deadline vermeld voor de verbeterslag van de voorstellen. Elk departement heeft, na ontvangst van de eerste beoordeling, drie weken de tijd om de voorstellen te verbeteren. Omdat het indieningsmoment en daarmee ook het beoordelingsmoment verschilt per departement, ligt de bandbreedte van deadlines voor de verbeterslag tussen 19 februari en 5 maart. Het projectplan in de bijlage bevat een verduidelijking hierop.

Het verslag van het gesprek met de Europese Commissie zal later volgen.

Met vriendelijke groet, mede namens 10.2.e,

10.2.e 10.2.e

Directie Algemene Economische Politiek

Ministerie van Economische Zaken en Klimaat

Bezuidenhoutseweg 73 | Postbus 20401 | 2500 EK Den Haag

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Verzonden: donderdag 28 januari 2021 16:23

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Onderwerp: Afspraken directeurenoverleg 27 januari en aangepast projectplan

Beste collega's,

Het volgende is afgesproken op basis van de beslisnotitie:

- 1. De maatregelen uit bouwsteen 2 worden beoordeeld op de RRF-criteria en doeltreffendheid en doelmatigheid.
- 2. EZK/AEP gaat met de counterparts van departementen in gesprek om vanuit de inhoud te bekijken welke voorstellen uit bouwsteen 2 kansrijk zijn voor het RRP op basis van de RRF-criteria, doeltreffendheid en doelmatigheid. Dit wordt inzichtelijk gemaakt ten behoeve van het volgende directeurenoverleg.
- 3. Voorstellen uit bouwsteen 2 met een positieve (+) beoordeling worden besproken met de Europese Commissie. Dit zijn voorstellen die door EZK en Fin getoetst zijn en die vervolgens teruggelegd zijn bij de departementen. Bij elk gesprek met de Commissie wordt door EZK bekeken welke relevante medewerkers van ministeries aansluiten. Met de Europese Commissie wordt ook besproken in hoeverre we de do-no-harm principles kunnen operationaliseren.
- 4. Het RRP-projectplan wordt door EZK aangepast (conform beslispunt 2).

In de bijlage is het aangepaste projectplan terug te vinden. In dit plan blijft het directeurenoverleg van 26 maart staan, zodat er voldoende tijd is om de verbeterde fiches te beoordelen. Het naar voren schuiven van het overleg zou tot gevolg hebben dat er geen goed overzicht is van voorstellen. Om iedereen tussentijds op de hoogte te houden van de inventarisatie onder bouwsteen 2, wordt na de eerste beoordeling de groslijst van maatregelen in Excel inclusief beoordeling (+, +/- en -) schriftelijk gedeeld. In het directeurenoverleg van 26 maart kan besproken worden welke maatregelen de lat gehaald hebben op basis van de eerder gedeelde objectieve criteria.

In aanvulling op het bovenstaande meld ik hierbij ter verduidelijking dat de € 30 mln. in het beoordelingsformulier het minimumbedrag is.

Voor vragen rondom het herstelplan kan contact opgenomen worden met (AEP) en ondergetekende.

Met vriendelijke groet, namens

.....
Directie Algemene Economische Politiek
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Van: 10.2.e 10.2.e)

Verzonden: vrijdag 22 januari 2021 16:34

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Onderwerp: Stukken en agenda voor RRP-directeurenoverleg woensdag 27 januari

Beste collega,

Hierbij deel ik graag de agenda en de stukken voor het directeurenoverleg over het door Nederland in te dienen Recovery and Resilience Plan. Het overleg vindt plaats via Webex op woensdag 27 januari van 14:00 tot 15:00 uur.

Het overleg zal met name gaan over de ambtelijke inventarisatie van de twee bouwstenen.

In het geval van vragen kan contact opgenomen worden met 10.2.e 10.2.e en 10.2.e 10.2.e (AEP) en 10.2.e 10.2.e en 10.2.e (DEIZ).

Tot dan!

Met vriendelijke groet, namens 10.2.e

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Questions from NL to the Commission

General

- **Q1:** Which measures are, in your view, not in line with RRF-requirements, and why?
- **Q2:** We have added information on the policy context per component. Does this by and large provide info you are looking for?

Component 1

- In response to remarks in the first conversation with the Commission, we have trimmed down the set of measures in this component.
- Investment measures currently included in this component could, in our view, qualify for the RRP, as:
 - they are by nature temporary, but have long-lasting effects by positively affecting the human capital stock in the Netherlands.
 - they address CSR2020-1 for the Netherlands (address the pandemic), in line with the RRF obligation to address all or a significant subset of CSRs.
- **Q3:** However, in our previous discussion, the Commission commented that measures are in fact crisis-management. Can you please elaborate on this: are measures related to crisis-management eligible for the RRP, and if not, where in the Guidance can we find this?
- **Q4:** A second comment was that measures are not connected to reforms. While reforms related to a pandemic are hard to implement while fighting the pandemic, the crisis brings useful experiences with it. Evaluations are foreseen to learn from these experiences, so as to strengthen the readiness of our health system for crisis situations. How can we deal with this timeline – first evaluating, then reforming – i.r.t. the RRP?

Component 4

- **Q5:** Nitrogen measures: some measures run until 2028 (or potentially 2030). Measures are clearly temporary however, and their financing is sustainably ensured. Does this mean they could qualify for RRP? And to what extent: only the fraction spent before 2026, or the full allotted amount?
- **Q6:** Urgenda: following a court ruling, we have clear goals on emission reduction. To meet the target, there was an initial set of measures, totaling 1 bln EUR. Then, in 2020 it was clear more was needed, so we added 300 mln in 2020. Now, the aim of these extra funds are clear: reduce GHG. However, as funds were simply added to the total amount, we cannot identify on what exact measures the 300 mln EUR is spent. How to go about?

Component 6

- **Q7:** The Housing impulse aims to speed up the process of building affordable housing for young people and citizens with a lower or middle income, thus contributing to a more balanced housing market. To improve the efficiency of the measure, it is targeted at relatively large construction projects (at least 500 houses). However, by its nature, such projects take time. Therefore, a (realistic) requirement of the Housing impulse is that projects are finished within 10 years. This could mean, however, that part of the houses only becomes available after 2026. What are the implications in the context of the RRF? Should we only attribute part of the total investment amount to the RRP?
- **Q8:** The housing impulse (by the central government) goes with co-financing by municipalities of at least 50%. Do these contributions by municipalities in principle qualify for the RRP?

Do no significant harm

- **Q9:** Does the Commission agree that for the large majority of our measures a simplified approach suffices, since:
 - The measure has no or an insignificant foreseeable impact on the environmental objective *[all measures in components 1, 2, 4, 5 and 7]*
 - The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%
 - The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation
- **Q10:** And that a substantive analysis is only needed for measure C3-i-1 (future proof infrastructure) and C6-i-2 (Housing impulse)?

Investments in wages

- **Q11:** Investments in labour intensive sectors, such as education or health care, almost by definition comes with spending on wages. In this case, paying wages should in our view be seen as an investment, since positive effects on the human capital stock are in principle permanent or at least long-lasting. How does the Commission see this?

Changes in plans during the process

- **Q12:** We have measures with hard, specific targets, as they follow from a court ruling. Now, suppose the effects of a measure aren't fully as expected. This implies we would have to take additional or alternative measures to meet the targets. What would be the implications for the RRF? Is such a change of plans along the road, needed to meet initial targets, allowed and facilitated? And how do we prevent additional delays potentially resulting from having to discuss such changes with the Commission?

Elements of the plan

- Some measures fit in multiple components:
 - ERTMS: component 3 (boosting investment), component 4 (green transition), component 5 (digital transition)
 - NGF: component 3 (boosting investment) and component 4 (green transition)
- **Q13:** Do you have any guidance on how to include such measures in the plan? For instance, should we include them in every component to which they contribute and divide the budgetary amount?

Gender equality

- **Q14:** the Commission asks for an elaboration on challenges in gender equality and opportunities for all in the RRP. What exactly is expected here, given that many components seem only (very) indirectly related to these otherwise important topics?

- ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ CIE verwelkomt het nieuwe document dat NL heeft ingediend; CIE geeft aan zich ervan bewust te zijn dat dit een
 nreliminary draft is en het document een goede basis is voor verdere discussies. Hierbij wel de opmerking dat meer detailniveau nodig
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is om volledige feedback te kunnen geven en een volledige assessment te kunnen doen. CIE kan wel op hoofdlijnen meegeven welke maatregelen problematischer zijn dan anderen. Verder disclaimer dat het assessment niet kan plaatsvinden op individuele maatregelen maar op het gehele concept RRP.

●□□□□□□□ CIE geeft de volgende overkoepelende feedback mee:

○ CIE geeft aan dat NL in vergelijking met andere LS relatief veel “backward-looking” maatregelen heeft opgenomen in het overzicht – andere LS zijn meer “forward-looking” met nieuwe maatregelen, investeringen en hervormingen. CIE geeft aan dat NL hierop meer ambitie kan laten zien, waarbij de bijdragen aan de ‘milestones en targets’ leidend zijn. CIE wijst erop dat de maatregelen uit de RRP’s structureel moeten bijdragen aan het herstel en hierbij een langdurige bijdrage moet leveren aan de transitie op groen en digitaal – maatregelen die al genomen zijn, of slechts tijdelijk zijn zonder langdurig effect, voldoen hier volgens de CIE niet aan omdat ze te weinig verandering teweegbrengen. Ook sterke twijfel over de crisis-gerelateerde maatregelen voor het managen van de Covid-19 crisis die zijn opgenomen: hier zijn volgens CIE andere middelen voor. Hierbij wel het besef van de CIE dat dit een politiek besluit is en dat deze door nieuwe regering pas wordt genomen.

○ CIE geeft aan dat de overkoepelende ‘narratives’ van sommige componenten ambitieuzer zijn dan de maatregelen die in de betreffende component zijn opgenomen. CIE wil dat de maatregelen beter passen in het perspectief dat per component staat beschreven en in het overkoepelende narratief dat voor het concept RRP moet worden opgesteld.

○ CIE benadrukt dat de volgende elementen erg belangrijk zijn voor het assessment van het plan, zonder deze uitwerking kan het plan niet goedgekeurd worden:

▪ Het do-no-significant-harm (DNSH-)principe moet per maatregel worden toegepast, niet op het niveau van de component. Dit betekent dat in iedere maatregel moet worden uitgewerkt hoe op het DNSH-principe wordt toegezien en gehandhaafd;

▪ Controls en audits per maatregel;

▪ Gendergelijkheid en gelijke kansen moeten geïntegreerd en gestroomlijnd worden.

▪ Ook meer aandacht voor betrekken stakeholders en de communicatiestrategie (CIE kan hier desgewenst meer guidance op geven).

▪ Staatssteuncontrole van DG COMP op iedere maatregel – CIE wijst op noodzaak om DG COMP in vroeg stadium te betrekken.

○ CIE wil verder dat er een goede rechtvaardiging van de kosten wordt opgenomen (RRF is performance-based). Wijst daarom op verzoek uit brief Dombrovskis dat er een nationale kostencoördinator moet komen die ook direct met CIE in overleg treedt.

○ CIE wijst erop dat het principe van retroactiviteit niet consequent wordt toegepast. Datum van 1 februari 2020 als startdatum is leidend, investeringen die voor deze datum zijn gemaakt komen niet in aanmerking. Daarbij geeft CIE aan dat veel hervormingen al in budget zijn opgenomen en twijfels te hebben over de toegevoegde waarde van de maatregelen. Verder moeten dubbele kosten voorkomen worden. Daarnaast geeft CIE aan dat terugkerende investeringen (“recurring costs”) niet in aanmerking komen voor het concept RRP. Ten slotte wijst CIE ook op de deadline van 31 augustus 2026 als uiterste termijn voor investeringen.

●□□□□□□□ Op de verschillende componenten geeft CIE o.a. de volgende feedback:

○ Ten aanzien van de CSR’s geeft CIE aan dat meer aandacht kan worden besteed aan de huizenmarkt (hypotheekrenteaftrek), arbeidsmarkt (positie ZZP’ers). Verder bij anti-witwasmaatregelen aandachtspunt dat geen maatregelen worden meegenomen die in kader van implementatie nieuwe anti-witwasrichtlijn al moeten worden gedaan.

○ Ten aanzien van infrastructuurprojecten (component vier) voor herstellen wegen is CIE sceptisch: gaat hier vaak om terugkerende investeringen. Ook ligt compliance met het DNSH-principe lastig – volgens guidance zijn hiervoor compenserende maatregelen nodig.

○ Ten aanzien van de groene transitie: CIE ziet relevante investeringen in waterstof en belastingmaatregelen. Echter weinig aandacht voor adresseren bottlenecks voor het halen van het hernieuwbare energiedoel, zoals hervormingen in de vergunningverlening. Verder ook vragen over maatregelen om ambities op wind-op-zee te realiseren. Maatregelen zijn beperkt in het kader van wat je bij een flagship kunt verwachten, aldus CIE.

○ Ten aanzien van digitaal: positief dat het een aparte component is, alleen niet voldoende ambitie op de bijdrage aan de digitale transformatie. Zouden graag meer aandacht zien voor digitale oplossingen bedrijfsleven, uitrol 5G, AI, en digitale vaardigheden. Verder volgens CIE onvoldoende balans tussen investeringen en hervormingen.



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10.2.e

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Disclaimer:

This document presents technical considerations for the benefit of the Dutch authorities by identifying avenues for further work and providing suggestions on the further elaboration of the various elements, in line with the requirements of the RRF Regulation. It does not constitute an official position of the European Commission and does not prejudice a formal assessment of the plan. All views are preliminary.

Component 2: Labour market and education

An improved narrative has been included referring to the challenges identified in the context of the European Semester, **however this narrative appears not to be fully supported by the choice of measures.**

The included reforms aim to reduce (financial) incentives for employees to become self-employed, but they are not sufficient to address the challenges identified in CSR-2 2019 and 2020. The investments focus on life-long learning and social measures to address the fallout of the crisis and seem to be mainly crisis management measures. Some of the measures seem inappropriate for inclusion in an RRP as they don't bring about a structural change nor have a lasting impact on economic and social resilience.

General comments/questions:

CSR coverage (gaps)

- It seems that a (relatively small) reduction of the tax deduction for self-employed by €360 per year till 2036 will not suffice to effectively tackle the identified structural challenges for which NL received CSRs previously, such as the need to tackle the increasing labour market segmentation or tackle bogus self-employment?
- Is there any existing assessment – if possible quantified – about the expected impact of such a measure on the incentives to become self-employed? If yes, could you please provide it? If no, is such assessment planned?
- Part of the increase in self-employed, in particular those without employees, can be explained by the fact that employees were 'pushed' into self-employment by employers to reduce costs. This phenomenon was observed particularly for those operating at the margins of the labour market. Most of those (bogus) self-employed have but one client and apply low hourly tariffs. How do you intend to tackle bogus self-employment in line with CSR-2 2019 (and previous years)?
- How will the proposed reforms sufficiently address the vulnerable situation of a considerable number of self-employed, in particular those without employees operating at the margins of the labour market, in terms of providing adequate social protection and tackle the risk of poverty or debt in case of lack of work or unemployment? How do you intend to ensure protection against basic income risks such as sickness, disability, pensions and unemployment?
- How do you intend to strengthen comprehensive life-long learning and upgrade skills notably of those at the margins of the labour market and the inactive (cf CSR 2 2019)?

Additionality – risk double funding

- A number of the investment programs included in the investment fiches will be implemented by the regional mobility teams and/or municipalities; how will a comprehensive coverage be assured in practice and a possible overlap or double funding (with the ESF+, JTF, AMF) avoided? (specific target groups and/or milestones are lacking or the ones indicated not sufficiently specified)

- How do you intend to ensure that the budgets allocated will be used primarily for effectively providing support to those who need it most with the necessary increased employability opportunities (and not only to set up the respective necessary institutional frameworks and increase the administrative capacity of the responsible authorities as such)?

State aid

- In general more information is needed for an adequate assessment regarding how these projects will be implemented in compliance with State aid rules

Costing estimates:

- Are the planned RRF expenditures additional to a policy neutral baseline? See table 4 of the RRP template as provided by the Commission?
- What are the amounts included for digitalisation in the table on page 11 referring to?

Milestones and targets:

- For most fiches no SMART milestones/targets are available

Investments

C2-i-1 NL continues to learn AND

C2-i-2 Lifelong learning and development measures

- What is the envisaged objective of these measures? It seems to tackle as a first priority an increase in offer? Where as the main challenge seems to be the need to establish a learning culture/to increase training uptake. How are you envisaging this?
- How will it be ensured that the proposed measures reach those mostly in need of education and training?
- *“Extra budget had been granted to the Dutch job centre (a government agency). This additional (and non-recurrent) budget is used to support job seekers in finding a new job”*: what types of costs will this extra budget cover? Is the latter permanent? Does it target specifically vulnerable people?
- *“Extra budget for educational institutions has been reserved, so that they can accommodate these extra students”*: what types of costs will this extra budget cover? Is this extra budget permanent?

C2-i-3 Labour transfer subsidies

- How are the sectors with labour shortage / surplus identified?
- Will the measure be differentiated, i.e. targeted towards more vulnerable groups of workers.
- The measure is referred to as crises measure and thus of non-recurrent nature. However could you justify the lasting impact of that measure?
- As recurrent social expenditure can only be financed under the RRF if the cost is an integral form of a reform/investment and contributes to meeting the assessment criteria more description will need to be provided on the description of the measure to allow for a proper assessment.

C2-i-4 Sectoral job assistance

- Please explain in more detail how this system will work, how the subsidy will be calculated etc.
- Will the measure be differentiated, i.e. targeted towards more vulnerable groups of workers.
- The measure is referred to as crisis measure and thus of non-recurrent nature. However could you justify the lasting impact of that measure and how the measure relates with existing measures on life-long-learning?

- As recurrent social expenditure can only be financed under the RRF if the cost is an integral form of a reform/investment and contributes to meeting the assessment criteria more description will need to be provided on the description of the measure to allow for a proper assessment.

C2-i-5 Vocational education programs

- The specific target of this measure is to enable 30.000 vocational training programs. Does this also mean 30.000 trained people? Why this number?
- The programs are to be implemented by the regional mobility teams, which triggers the question how comprehensive coverage can be assured in practice and how a possible overlap or double funding (with the ESF+, JTF, AMF) can be avoided?

C2-i-6 Tackling youth unemployment

- Budget for coordination: what are the types of costs covered by those measures? Staff costs?
- *“Extra budget for assisting vulnerable students who leave school towards a new educational program, retraining programs, including ‘learning-on-the-job’ programs, or if that approach does not work, towards a job with a long-term prospective (output)”*. Please provide further elements as to how that assistance is calibrated.
- How will the desired outcome (i.e. that vulnerable youths receive more education with better job market prospects, attain jobs with a long-term prospective, and do not find themselves lost when taking the leap from school to a job) be monitored?
- How will the side effects of the suggested approach (i.e. unemployment and poverty are reduced, such as (mental) health issues, reduced employability, unstable relationships/situations within families, homelessness, polarization, and increased crime rates) be monitored?
- Will (qualitative) targets be set to measure the impact?
- It is indicated that the budget is divided between municipalities. How will it be ensured they can use this money for the proposed intervention effectively?

C2-i-7 Supplementary social support for the most vulnerable: Assistance toward new jobs

- *“Expansion of budget of municipalities for helping those who receive welfare towards new jobs”*. What are the types of costs covered by this measure (how is this extra budget spent)?
- Expansion of budget of UWV to expand their network of hiring businesses. What are the types of costs covered by this measure?
- *“Extra budget has been allocated towards the infrastructure of sheltered/assisted employment of the (partially) disabled”*: what are the types of costs covered by this measure? Please describe this “infrastructure” in more detail.
- Debt relief: please justify the lasting impact. Are there safeguards in place to ensure that the people benefitting from that support do not fall again into unsustainable indebtedness? What are the costs incurred in “reaching out towards individuals who are difficult to engage” and “for developing knowledge on how to help these groups.
- Please provide information on how the targeting will be operationalised. How will it be ensured that those most in need will be reached (first)?

C2-i-8 Regional mobility teams

- Please provide information on how the coverage of the 35 regions will be assured, need for calendar/concrete operational sequencing.
- How will the overall objective (impact) of the measure, i.e. to decrease the social impact of the Corona crisis, be ensured? There is a need for more detail on monitoring indicators.

C2-i-9 Debt remediation fund

- Could you please provide more information/description of the measure?
- Who is intended to benefit from this scheme? The municipalities in first instance? Or more specific targeted groups? (e.g. ZZP'ers)
- How is the envisaged social impact (such as: finding a (new) job, finding a way out of poverty, and reducing stress levels and other mental health issues) ensured?
- Will accompanying measures (mobility monitoring?) be included?
- Please explain whether this is a separate investment need (or reimbursement of existing expenditure)?

C2-i-10 Tackling learning losses

- How will the targeted groups (i.e. students with a greater risk of falling behind due to their socio-economic background in terms of equality of opportunities) be identified and how will this measure ensure that they are adequately reached?
- Why is a specific target to ensure equal opportunities not set?
- Do you consider this investment sufficient to alter the negative effects of the intermittent school closure? If not, what else will the Netherlands do?
- part of the costs are staff costs ("primary schools, secondary schools and post-secondary vocational education can apply for funding to temporarily attract additional staff.") . Please justify their eligibility and the lasting impact of the measure.

"New": fiche 'opschalingplan voor digitale scholing

- Could you indicate the educational attainment levels of the target group (VET / general secondary / tertiary degree?)
- What is the level to be reached by these trainings?
- How are you going to assess participants' prior learning and certify the level they have reached by the end of the training?
- How do you plan to reach vulnerable groups?

Reforms

C2-r-1 Gradual reduction of the standard income tax deduction for self-employed

- Could you please provide more clarity on how the design of the measure will take the eligibility date of 1 February 2020 into account?
- Why was establishing a more differentiated system of tax deduction for self-employed instead of an annual decrease of the standard income tax deduction not considered? Would such a system not be (more) appropriate?

C2-r-2 Introduction of mandatory insurance for disability for self-employed workers without employees

- If well understood this reform will depend of an ongoing feasibility study? As you know, RRP measures (in corresponding milestone/target) need to cover the implementation phase of the envisaged reform, how would you see this being taken forward?
- What will be the proposed alternative if the outcome of the ongoing feasibility study will deem the measure impossible to implement and/or insufficient to protect self-employed sufficiently?

New measures

- Which additional measures could be taken to reduce the incentives for the self-employed without employees?

- Which additional measures could be taken to promote adequate social protection for the self-employed as recommended by the Council?
- Which (additional) measures could be taken to tackle bogus self-employment?
- Which additional measures could be taken to mitigate the employment and social impact of the COVID-19 pandemic for those hit hardest, in particular those working on flexible contracts, such as the young, low(er) skilled, temporary agency workers, people with a migrant background, persons with disabilities and self-employed without employees?
- How do you intend to tackle the more structural labour market challenges as identified by the report of the Borstlap Committee and the Scientific Board for Government policies (WRR)?
- How, and to what extent, do you intend to focus investments on the skills development needs in view of the digital transition?
- How, and to what extent, do you intend to tackle the employment impact of the persons and sectors most impacted upon by the green transition?

Technical discussion on NL inventory of measures – Component 6: pensions and housing market

***Disclaimer:** This document contains detailed comments sent as a follow-up to our meeting on 9 March. It presents technical considerations for the benefit of the Dutch authorities by identifying avenues for further work and providing suggestions on the further elaboration of the various elements, in line with the requirements of the RRF Regulation. It does not constitute an official position of the European Commission and does not prejudice a formal assessment of the plan. All views are preliminary.*

Preliminary assessment

We find it encouraging that the working document includes a number of measures to address structural issues in the housing market and pension system. These are important challenges for NL that have featured in the CSRs for some time. Our preliminary views on the different measures included in this component are as follows:

- The planned **reform of the second-pillar pension system** appears suitable for inclusion in a future RRP (subject to compliance with the requirements of the RRF Regulation, such as the definition of appropriate milestones and targets).
- The **real estate transfer tax differentiation** measure appears to run counter to the CSR on the housing market (CSR 2019-1), which calls for addressing underlying policy distortions and supporting the development of the private rental sector. Based on the information currently available, we therefore consider this proposal unsuitable for inclusion in the RRP.
- On both investments included in the component (**programme for sustainable employability and earlier retirement; residential construction impulse**), further clarification is required as indicated below to arrive at a preliminary eligibility assessment. In this context, the RRF deadline by which milestones and targets shall be completed and the request for payment submitted is 31 August 2026. In addition, for these measures compliance with horizontal criteria will also be crucial (as an example, DNSH is likely to be an important issue for the residential construction impulse in particular).

Finally, it is worth emphasising this component still does not contain any reforms aimed at reducing the debt bias for households. High household debt is an important vulnerability for the Dutch economy and the CSRs have repeatedly called for addressing this (e.g. CSR-2019-1). We would therefore encourage you to contemplate further ambitious reforms in this area notably in the direction of a phasing out of mortgage interest deductibility (MID).

Questions

1. On the **investment programme for sustainable employability and earlier retirement**, our questions remain broadly unchanged. Please note that if this proposed investment is to be included in a future RRP, it will be crucial that further detailed clarifications are provided, in particular:
 - (a) Can you provide more details on
 - (i) how the proposed subsidy would be used;
 - (ii) how the estimated costs have been calculated;
 - (iii) to what extent it covers ongoing costs (e.g. salaries)?

- (b) Besides lifelong learning, what other purposes are envisaged with this measure? In particular, why does this fiche make reference to 'sustainable workplace' and 'earlier retirement'?
 - (c) Can you clarify the link with measure C2-i-1 (*'investment in lifelong learning and development'*)? To what extent are these measures overlapping?
 - (d) More generally, how would this investment in lifelong learning operate in practice in comparison with other similar policies/investments and other sources of funding (European and/or national)?
 - (e) Have you carried out a self-assessment on the existence of State Aid in that measure? If yes, what was the outcome?
2. On the **residential construction impulse**, can you give details on the precise timeline of:
 - (a) the decision-making process that took place in preparation for this measure, including when it was first announced and budgeted;
 - (b) the allocation of subsidies to specific projects;
 - (c) the actual payment of the subsidies to the ultimate recipients (e.g., developers or contractors);
 - (d) the expected future payments of the subsidies to the ultimate recipients.
 3. To what extent are the social housing corporations involved in the implementation of the residential construction impulse, in particular with regard to procurement aspects?
 4. According to section 2.6.5 of the draft inventory of measures, when it comes to the Do No Significant Harm principle, "A substantive analysis might be required for the measure 'Residential construction impulse'". Please explain how you intend to carry out that analysis.
 5. Which targets or milestones could you propose to measure the implementation of the plan by August 2026?
 6. Have you carried out a self-assessment on the existence of State Aid in that measure? If yes, what was the outcome? If the measure does entail State aid, can this be brought under e.g. the SGEI Decision (social housing provisions)?

Component 4: Green transition

This document presents technical considerations for the benefit of the Dutch authorities by identifying avenues for further work and providing suggestions on the further elaboration of the various elements, in line with the requirements of the RRF Regulation. It does not constitute an official position of the European Commission and does not prejudice a formal assessment of the plan. All views are preliminary.

General comments on component 4 (incl. narrative):

The Commission services welcome that the narrative included for component 4 (Green transition) has been strengthened considerably, esp. in relation to the Climate Act/Klimaatakkoord. The text provides a clear overview of the wider policy context in which the Dutch proposals for the RRP will be implemented and to which it will contribute.

What remains less clear is what will be the impact of the increased climate ambitions in the new “Green Deal” context (cf. the scenarios outlined in the report *“Bestemming Parijs”*, Van Geest et al., 2021). It would be good if the text could expand on that.

The narrative provided for the nitrogen measures is, by comparison, rather short and scarce on details. The text on that narrative needs to be reinforced, in our view.

Although it is good to see the NL uses the RPP as an opportunity to invest in CO2 reduction, energy efficiency and NOx reduction, attention to waste management (and in a broader sense, the circular economy) appears rather limited. Can you please clarify this choice?

Likewise, measures to support RES, hydrogen and/or CCS do not appear to feature in the inventory of measures (while it does feature prominently in the narrative). Can you please clarify this choice?

Finally, the following (generic) requirements of the RRF will require particular attention in the draft RRP, for each of the measures proposed:

- ❖ **Milestones and targets:** Reform and investment measures in the plan should be associated with a limited but meaningful number of milestones and targets representing the key concrete or quantifiable steps of implementation over the relevant timeline. Milestones and targets must be sufficiently precise and verifiable, as to allow for an objective performance tracking by the Commission under the RRF (cf. Guidance to Member States of 22.01.2021, Part 2 – 9, Milestones, targets, timeline).
- ❖ **Sources of funding:** Please provide a distinction between, and precise description of, the cost items that will be financed by the RRF, by national or regional funding, by private co - financing, and by other EU funds (where relevant), respectively.
- ❖ **Costing information:** please refer to the Guidance to Member States of 22/1/2021 on RRP for the type of information necessary (Part 1 – 10. Financing and Costs), in particular as regards the justifications needed.

- ❖ Tagging: Please provide a justification of the reported green/digital tagging, with reference to the precise intervention field (RRF Regulation, Annex VI).
- ❖ DNSH: Please provide evidence to confirm that the principle of DNSH is complied with (Cf. Commission Notice 'Technical guidance on the application of "do no significant harm" of 12.02.2021 and related Annex). The fact that measures fall under the heading "Green transition" does not necessarily imply that DNSH is complied with.
- ❖ State aid: As indicated in the Guidance to Member States on Recovery and Resilience Plans (part 2), Member States are invited to specify in the draft RRP for each measure (reforms and investments), whether in their view:
 - the support for the reform or investment will not constitute State aid; or
 - the reform or investment will be financed on the basis of an existing State aid scheme falling under a block exemption regulation, in particular the GBER, or approved by a Commission State aid decision (providing the reference number to such scheme (SA.nnnnn)) or;
 - the reform or investment will result in a new State aid measure, an explanation whether it will comply with the conditions of a block exemption regulation or the GBER (indicating which Article thereof); or
 - the measure requires a State aid notification, an indication of when the measure will be pre-notified or notified to the Commission and details on the planned compatibility basis.

Detailed comments per measure:

The proposed measures raise a number of questions in terms of complementarity and eligibility, which are presented in further detail below.

Reforms

C4-r-1 CO2-tax for the industry

- Will this CO2-tax for the industry be reviewed/adapted in view of the increased climate ambitions? (cf. the scenarios outlined in the report "*Bestemming Parijs*", Van Geest et al., 2021)
- We understand that the revenues of this tax will be used to stimulate innovation and development in the green transition (p.94). Can you please be more specific?

C4-r-2 Dutch aviation tax

- Do you have an assessment of the level of GHG reduction expected from this measure? If yes, could you please share it with us?
- Will the Dutch aviation tax be reviewed/adapted in view of the increased climate ambitions? (cf. the scenarios outlined in the report "*Bestemming Parijs*", Van Geest et al., 2021)
- Can you clarify to what extent the revenues of this tax (EUR 200 mln) will be made available for the green transition?

Investments

C4-i-1 Nitrogen measures

- Can you elaborate on the steps taken to make the permitting process for new constructions and infrastructure nitrogen-proof?
- The Working Document specifies that for A (Low-emission measures), EUR 2 bln. will be invested in concrete measures to decrease NH3 and NOx emission. The Excel table indicates EUR 2 564 million. The Working Document specifies that for B (Nature restoration and improvement), EUR 3 bln. will be invested in nature restoration and improvement but the Excel table indicates EUR 1 650 million. Can you please clarify?
- For measures A and B: the description of most measures and sub-measures is too succinct and abstract. The RRP needs to contain concrete, well-defined projects (which can be programmes benefitting a range of beneficiaries provided they are well-defined), whose costs can be estimated with a sufficient degree of certainty.
- For measure A1 (subsidising business measures for farmers): Can you please provide further details on the envisaged measures in agriculture? Which investments/activities are concretely foreseen? What are the eligible costs and max. aid intensities? Are there already existing State aid schemes that you intend to use and if so, could you please provide the respective State aid reference numbers? Please note that for on-farm investment measures, Article 14 ABER could probably be used (if limited to SMEs); for R&D measures, Article 31 ABER could be relevant.
- For measure A2 (reorganisation of livestock farming: How will the farms be selected? Will there be an auction process? (e.g. a tender whereby the farms with highest nitrogen emissions savings per euro will be selected)
- Measure B. You indicate that this "results in a positive effect of 5-7% for the Birds and Habitats target." (p.99) Can you please clarify?
- Please also clarify whether only terrestrial sites would benefit or whether measures will also be implemented in marine sites.
- You indicate that the subsidies will be of a non-recurrent nature. Can you please elaborate on this? You mean that the subsidies will not cover recurrent costs?
- You describe a general target for 2025 and one for 2030, in terms of reduction of emissions as defined in the law. Can you indicate to what extent this target is fully under the control of the authorities? Besides, only the first of these targets is within the period of the RRP.
- Could you please indicate how the investments under the RRP will be additional to other EU funded investments (under CAP, Rural development programs, ...) and how double funding is avoided?

- How do you see the impact the nitrogen measures will have on inland and marine water and their contribution to reduce eutrophication under the Water Framework Directive (WFD)/Marine Spatial Framework Directive (MSFD) perspective (taking into account the impact the measures to reduce emission of Ammonia (NH₃) and Nitrogen Oxide (NO_x) will have on nutrient management and indirectly on water quality). More generally, please clarify the impact of the measures on surface water levels and quality.
- Will there be coordination with neighbouring countries (e.g. BE/Flanders) to address cross-border aspects of nitrogen emissions? (e.g. to avoid farms simply moving cross border)

C4-i-2 Urgenda

- The Working Document specified that the additional package consists of “numerous measures that can be implemented quickly, are cost-effective and result in short-term structural emission reduction”. The measures are, among other things, aimed at: making both owner-occupied and rental homes more sustainable through energy-saving measures, innovation and energy efficiency in greenhouse horticulture, CO₂-reducing measures that are important to achieve more and better reuse of (raw) materials, and several specific investments in the industry, aimed at i.a. reducing nitrous oxide. Can you please elaborate on these measures? The RRP needs to contain concrete projects (which can be programmes benefitting a range of beneficiaries provided they are well-defined) whose costs can be estimated with a sufficient degree of certainty.
- To what extent do these measures go beyond what was foreseen already for the period 2020-2026, prior to the Urgenda judgement?

C4-i-3 Coal-measures

- The coal measures contribute to the reductions of GHG emissions, which is to be welcomed. However, beyond the reductions in GHG emissions, what other positive impact can be expected? To what extent will the proposed coal exit lead to more investment in RES installations as opposed to e.g. extra imports of electricity?
- The costs associated with the cap on CO₂-emissions in the period 2021-2024 are marked as “PM” (as they are still “very uncertain and are calculated with help of an external party”). Can you indicate whether these costs will become part of the RRP? If yes, how do you intend to estimate them with a sufficient degree of certainty, as required under the RRF?
- Prima facie, the measure to reduce emissions from two coal-fired plants in the years 2021 - 2024 does not look very long lasting/structural. Do we understand correctly that these measures have to be understood in the context of the law passed in 2019, which banned the use of coal to generate electricity as of 2025? (cf. p.26 of the document). In other words, there will be a reduction in 2021 – 2024 (because of RRF money), and a full closure applies as of 2025? How will the mechanism work out for the “new” coal plant (which only needs to close as of 2030, we understand).
- To what extent has CCS been investigated as an alternative option for the coal-fired power plants? (Cf. the CO₂ Catch-up pilot project at Buggenum)
- We understand that (at least) one of the companies affected by the coal measures has started an international arbitration procedure. Can you please update us on the status of

this procedure? What are the likely consequences in terms of timing of the coal measure? Considering the uncertainty, how stable is the cost estimate of the measure?

- How did you estimate the direct cost of terminating a coal plant?
- What is the status of the State aid notification process for this project?

C4-i-4 ERTMS

- The information included in the draft does not make clear what part of these measures dates back to before 1 February 2020. Please provide detailed information on the timelines for the preparation of these measures, the stretches of rail track concerned, contracts signed, the investment amounts involved, the costs incurred, etc.
- What was, prior to 2020, the baseline (normal) annual budget foreseen for ERTMS projects in the period 2020-2026? What will be the new total budget, with the projects financed by RRF included?
- Will the shift to ERTMS be finalised by 2026? Please specify clearly what part of the investment will already be done by 2026 and add clear milestones and a target before 2026.

C4-i-5 Green renovation public buildings

- What was, prior to 2020, the baseline (normal) annual budget foreseen for the project (and each of the sub - projects) in the period 2020-2026? What will be the total budget with the RRF project included and the additional budget financed by the RRF?
- It is indicated that the aim is to mobilise EUR 250 million of private investments. Could you please provide details on how this money will be mobilised?
- The proportion of the public budget allocated to energy efficiency and building renovation is comparatively small. What is happening in relation to investments in energy-saving renovations in the existing housing stock/the residential sector? Are there other programs that will be started outside the context of the RRP?
- Please provide more information on the number of schools, sport facilities to be renovated. How does their number relate to the total stock of public buildings? What are the requirements for the renovation? How did you come to the cost estimate for all renovations in total (please note that detailed cost justifications will be needed)?
- How do you plan to address investment bottlenecks deriving from the shortage of skilled labour?
- Will energy performance contracting be used under this component?
- The Excel sheet provides for a 100% climate tag. Please provide a justification of the reported tagging, with reference to the precise intervention field (RRF Regulation, Annex VI).
- Tagging: Could you please indicate the exact intervention field according to Annex VI of the RRF Regulation? Note that a 100% climate tag (as used in the Excel sheet for public buildings) can only be attached to renovation works if, on average across the measure, a decrease of 30% of primary energy demand is achieved (cf. Annex II - A of Regulation, intervention field 25b, 26b). Only a 40% tag can be applied for other (more moderate) renovations leading to energy savings.

C4-i-6 Mission driven, Research, Development and Innovation (Dutch: MOOI)

- What was, prior to 2020, the baseline (normal) annual budget foreseen for the project (and each of the sub - projects) in the period 2020-2026? What will be the total budget with the RRF project included and the additional budget financed by the RRF?
- Tagging: Could you please indicate the exact intervention field according to Annex VI of the RRF Regulation?
- MOOI (partly dedicated to the built environment during the period 2021-2024) is quite a similar to the public-private R&I partnership that is proposed under Horizon Europe (Built4People) with a similar objective and delivery modes (i.e. public support in the form of grants is provided to technology development and innovation at pre-competitive stages in the area of sustainable built environment, while the private partners commit to take up the innovation and invest to its commercialisation and market uptake). Do you envision making some direct links between B4P and this component of the Dutch RRP to strengthen synergies between EU and national funding to R&I?
- Please explain why you have added a negative costing number in 2026.