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2026/0088 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

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

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Proposal for a

COUNCIL IMPLEMENTING DECISION

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

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[1], and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Following the submission of the national recovery and resilience plan ('RRP') by Denmark 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[2] ('the Council Implementing Decision of 13 July 2021'). The Council Implementing Decision of 13 July 2021 was amended by the Council Implementing Decisions of 9 November 2023[3], 10 December 2024[4] and 8 July 2025[5].

(2) On 2 March 2026, Denmark 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, Denmark has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by Denmark because of objective circumstances concern 12 measures.

(4) Denmark has explained that four measures are partially no longer achievable because of unforeseen delays. This concerns measures C2.R1 (Carbon rich soils), C2.I6 (Rehabilitation of industrial sites and contaminated land), C5.I7 (Investments in bike paths in state roads and bicycle subsidy scheme for municipalities) and C8.I5 (Scaled-up measure: Energy efficiency in industry). On this basis, Denmark has requested

1 OJ L 57, 18.2.2021, p. 17, ELI: http://data.europa.eu/eli/reg/2021/241/oj.
2 See documents ST 10154/21 INIT; ST 10154/21 ADD 1 at http://register.consilium.europa.eu.
3 See documents ST 14473/23 INIT; ST 14473/23 ADD 1 at http://register.consilium.europa.eu.
4 See documents ST 15877/24 INIT; ST 15877/24 ADD 1 at http://register.consilium.europa.eu.
5 See documents ST 10522/25 INIT; ST 10522/25 ADD 1 at http://register.consilium.europa.eu.

those measures be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(5) Denmark has explained that eight measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns measures C2.I5 (Climate technologies in agriculture), C3.I3 (Energy renovations in public buildings), C3.I4 (Energy efficiency in households), C6.R1 (Digital strategy), C8.R1 (National Energy Crisis Staff (NEKST)), C8.I1 (Screening of areas for offshore wind in Denmark), C8.I2 (Green upskilling) and C8.I3 (Replacing oil burners and gas furnaces). On this basis, Denmark has requested that those measures be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(6) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Denmark has requested to use the resources freed up by the decrease in the level of their implementation to increase the level of implementation of two measures. This concerns measures C3.I4 (Energy efficiency in households) and C5.R1 (Re-prioritisation of the registration tax of vehicles and low electricity tax on charging electric vehicles). On this basis, Denmark has requested that the level of implementation of two measures be increased. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

Commission's assessment

(7) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

Contribution to the green transition including biodiversity

(8) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, 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 68.1% of the amended RRP's total allocation and 91.9% of the total estimated costs 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.

(9) Following the proposed amendments by Denmark to the RRP, the contribution to climate objectives decreased from 69% to 68.1%. The decrease in the contribution to climate objectives reflects the decrease in the climate tagging coefficient and the decrease in the level of implementation of measure C8.I5 (Scaled-up measure: Energy efficiency in industry). The limited scope of these amendments does not change the overall assessment of this criterion.

Costing

(10) In accordance with Article 19(3), point (i), of, and criterion 2.9 of Annex V, to Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total costs of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate to the expected national economic and social impact.

(11) According to the information provided, the assessment of the cost estimates for the existing measures whose modifications entailed a new cost assessment shows that most of the costs are reasonable and plausible. Furthermore, the changes in the cost estimates for the modified measures are justified and proportional to the revised targets, and as such the reasonability and plausibility of these cost estimates are not altered compared to the original RRP. Finally, the amount of the estimated total cost of the RRP is in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.

Any other assessment criteria

(12) The Commission considers that the amendments put forward by Denmark do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST 10154/21 of 13 July 2021 on the approval of the assessment of the RRP for Denmark 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), (f), (g), (h), (j) and (k).

Positive assessment

(13) 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

(14) The estimated total costs of Denmark's amended RRP is EUR 1 781 489 765. As the amount of the estimated total costs of the amended RRP is higher than the updated maximum financial contribution available for Denmark, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council[6], and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Denmark's amended RRP should be equal to EUR 1 625 890 885. Therefore, the financial contribution made available to Denmark remains unchanged.

(15) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to that Council Implementing Decision of 13 July 2021 should be replaced entirely.

(16) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or 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 notify instances of potential State aid to the Commission under Article 108 of the Treaty,

6 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: https://eur-lex.europa.eu/eli/reg/2021/1755/oj).

HAS ADOPTED THIS DECISION:

Article 1
Approval of the assessment of the RRP

The assessment of the amended recovery and resilience plan for Denmark on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved.

Article 2
Amendments

The Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark is amended as follows:

the Annex is replaced by the text in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels,

For the Council
The President