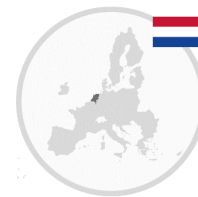


The Netherlands' National Recovery and Resilience Plan



Latest state of play

Overall resources

Recovery and Resilience Facility (RRF):

€4 707.6 million

RRF grants: 100 %



Share of total EU RRF
0.7 %



Share of national GDP
0.6 %

Major objectives

Green transition: €2 251.8 million 47.8 %

RRF target: 37 %

Digital transformation: €1 203.8 million 25.6 %

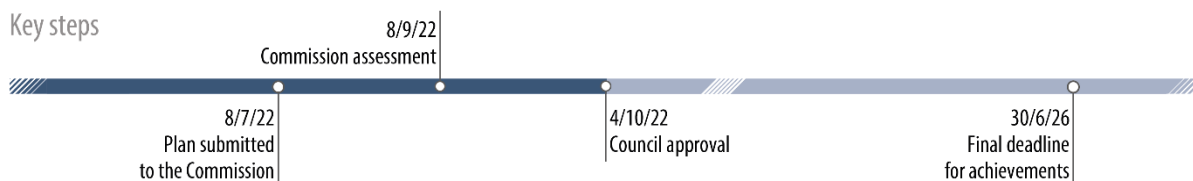
RRF target: 20 %

For the implementation of its National Recovery and Resilience Plan (NRRP), the Netherlands is set to receive €4 707.6 million in grants from the Recovery and Resilience Facility (RRF), the EU instrument to tackle the socio-economic consequences of the COVID-19 pandemic.¹ This amount will almost entirely cover the total cost of the plan, [estimated](#) at €4 708.3 million. So far, the Netherlands has not requested any loans. The plan is relatively small [compared](#) with most Member States' plans. The value of the Netherlands' grants under the RRF equals 0.6 % of the Dutch gross domestic product (GDP) in [2019](#), or €269 per capita. According to European Commission estimates, it could increase GDP by between 0.4 % and 0.6 %, including

positive spillover effects from other Member States' plans, and generate up to 22 000 additional jobs by 2026.

The Dutch NRRP includes 21 reforms and 28 investments divided into six components. It is one of the most ambitious among the Member States as regards the share of investment devoted to the green transition and digital transformation. Planned spending on these areas exceeds the compulsory targets by 10.8 % for climate (totalling 47.8 %), and by 5.6 % for digital (totalling 25.6 %). Other priorities of the plan include improving the housing and labour market and pension and education systems, strengthening public healthcare and pandemic preparedness, and tackling tax avoidance and money laundering. Some 44 % of the total envelope for the plan is expected to contribute to the [REPowerEU](#) objectives of reducing dependency on Russian fossil fuels and accelerating the green transition.² Owing to the plan's late submission, the Netherlands was not eligible for pre-financing. Disbursement of the allocation for the Netherlands – divided into five instalments – will depend on progress in implementing the plan. The European Parliament participates in interinstitutional forums for cooperation and discussion on RRF implementation, and scrutinises the European Commission's work.

Key steps



This briefing is one in a series covering all EU Member States.



Country-specific challenges

In the context of the [European Semester](#), the Council adopts country-specific recommendations (CSRs), providing Member States with policy guidance on how to boost jobs, growth and investments, while maintaining sound public finances. NRRPs under the RRF aim to help address at least a significant subset of the challenges identified in the CSRs. In its [analysis](#) of the Dutch NRRP, the European Commission referred to several of the challenges it had pinpointed in its [2019](#) and [2020](#) CSRs for the Netherlands, which the plan is expected to take on, namely: green transition; digital transformation; debt bias in the housing market; labour market; pensions; education; up-skilling and re-skilling; strengthening public healthcare and pandemic preparedness; and tackling aggressive tax planning and money laundering.

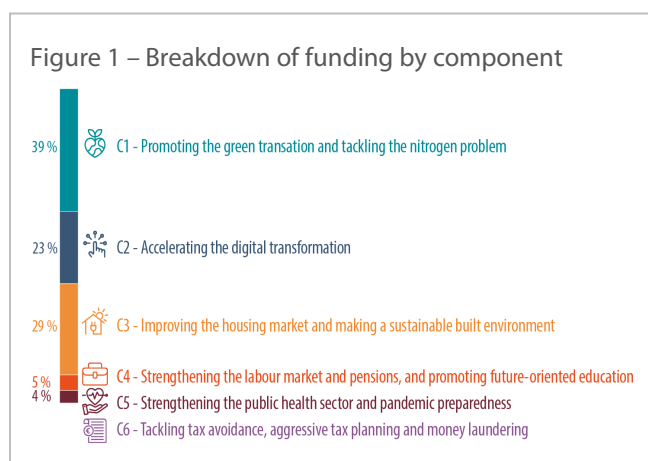
In the 2019 CSRs, the Council recommended reducing the household debt bias and housing market distortions. The Netherlands also had to ensure that the second pillar of the pension system, which encompasses pension accrual through the employer, would become more transparent and more resilient to shocks. Taking into account the medium-term budgetary objective, the Council recommended using fiscal and structural policies to support an upward trend in investment, with a focus on research and development in renewable energy, energy efficiency, and reduction of greenhouse gas emissions, as well as tackling transport bottlenecks.

In 2020, part of the Council's recommendations focused on the impact of the COVID-19 pandemic such as prudent fiscal policy, mitigation of its social impact, and protection of the self-employed. Moreover, the Council pointed to the necessary changes in the tax system aiming to avoid aggressive tax planning, and to improvements in the fight against money laundering.

Moreover, the Council recommended that the Netherlands take all necessary measures in line with the Stability and Growth Pact's general escape clause to address the pandemic, sustain the economy, and support the ensuing recovery in an effective way. The Council highlighted that fiscal policies need to be geared towards achieving prudent medium-term fiscal positions and ensure debt sustainability while enhancing investment. The Council recommended strengthening the resilience of the health system, including by tackling the existing shortages of health workers and stepping up the deployment of e-health tools. Other recommendations concerned the employment and social impact of the COVID-19 crisis; public and private investments, in particular in the green and digital transitions; digital skills development; sustainable infrastructure; and clean and efficient energy production and use.

As the first version of the Dutch NRRP was not established until the first half of 2022, it was able to take into account views from stakeholders beyond the recommendations from 2019 and 2020. Russia's war on Ukraine has brought with it further economic and energy-related challenges for the European and Dutch economy, which have influenced the Dutch plan.

Objectives and structure of the plan



Following the COVID-19 pandemic, the recovery plan for the Dutch economy should act as a catalyst for more sustainable, smarter and more inclusive growth. In addition, it should strengthen social cohesion and make Dutch society more resilient to crises. Important goals include promoting the green transition and accelerating the digital transformation. The plan, which was approved by the Council on 4 October 2022, addresses a significant subset of the challenges identified in the European Semester and the CSRs for the

Netherlands. It consists of 49 measures, namely 28 investments and 21 reforms. Progress on implementing these measures will be monitored through 127 milestones and targets. The reforms and investment of the Dutch [NRRP](#) are grouped under six components:



C1 – Promoting the green transition. The measures in this component contribute directly to accelerating the Dutch climate and energy transition and addressing the [nitrogen](#) problem, one of the main [environmental challenges](#) the Netherlands is facing. Examples of measures include a reform of energy taxation and stimulating sustainable energy through windfarms at sea. Other measures are designed to make the built environment more sustainable, and promote sustainable mobility. This component accounts for more than 39 % of the total allocation of funds.



C2 – Accelerating the digital transformation. To increase the Netherlands' sustainable national earning capacity, this component includes investment in knowledge development, research, and developments in innovation. Important investments in this regard include, for instance, those in artificial intelligence (AI) and quantum technology. Investments in the digitalisation of education and the logistics sector, as well as in digital skills, are also planned. This component makes up almost 23 % of the total allocation.



C3 – Improving the housing market and making a sustainable built environment. The measures in this component aim to tackle problems in the housing market by improving the conditions for public housing in the context of climate adaptation. For example, the construction of affordable housing is encouraged with investment in the construction of more sustainable houses. This component makes up 29 % of the total allocation.



C4 – Strengthening the labour market and pensions, and promoting future-oriented education. The aim is to bring the legal framework for the labour market, tax and pension systems, and workforce employability more in line with current and future crises-related labour market circumstances. For example, efforts are made to strengthen livelihood security for low- and middle-income earners, as well as to promote equal opportunities. Attention is also given to an adequate pension for all generations. This component accounts for 5 % of the total allocation.



C5 – Strengthening the public health sector and pandemic preparedness. The Dutch healthcare system is experiencing major staff shortage. To address this problem, the NRRP includes measures such as investing in temporary additional personnel in times of crises and extending intensive care. Furthermore, efforts are being made to strengthen pandemic preparedness. This component accounts for 4 % of the total financial allocation.



C6 – Tackling aggressive tax planning and money laundering. The measures in this component primarily aim to combat tax avoidance, broaden the tax base and balance the taxation of multinational companies. This component consists of reforms, which are not linked to any financial costs.

[Gender equality](#) is among the horizontal aspects to be taken into account in the NRRPs. The Netherlands' NRRP focuses on gender equality in its Section 3.1.3. Measures to help tackle this challenge include reimbursement of child day-care costs of up to 95 % and paid parental leave. Moreover, it promotes equal representation of women in management posts. The Netherlands has developed its own Diversity Charter, which encourages companies and organisations to hire more women, including in executive positions. However, the COVID-19 pandemic has had a disproportionate effect on women in the Netherlands, both as workers in the care sector and as family carers in general. For the Dutch economy and labour market to recover fully, the potential of the whole population, including women, is needed. Support for, and impact of, measures relating to climate change and digitalisation, in particular, differ between men and women. The Netherlands gives great importance to taking these differences into account when designing government policies and policy measures. In addition to gender equality, the Dutch NRRP puts increasing attention on the LGBTQI community and young people. With regard to the latter, the Netherlands has developed a 'youth guarantee', which grants young people under the age of 30 the right to employment, education and traineeships.

Table 1 – RRF allocation for the Netherlands by component (€ billion)






Component	Sub-component	Cost	Share of total
C1 – Promoting the green transition	1.1 Speeding up the climate and energy transition	846.9	18 %
	1.2 Tackling the nitrogen problem	989.4	21 %
		1 836.3	39 %
C2 – Accelerating the digital transformation	2.1 Promoting innovative technologies and digital skills	569.3	12 %
	2.2 Future-proof mobility	333.23	7 %
	2.3 Future-proofing information technology (IT) in public administration	169.3	4 %
		1 071.83	23 %
C3 – Improving the housing market and making a sustainable built environment	3.1 Improving the housing market	538	11 %
	3.2 Making buildings more sustainable	849.3	18 %
		1 387.3	29 %
C4 – Strengthening the labour market and pensions, and promoting future-oriented education	4.1 Strengthening the labour market and good pensions	119.6	3 %
	4.2 Future-proofing education and research	121.5	3 %
		241.1	5 %
C5 – Strengthening the public health sector and pandemic preparedness	5.1 Strengthening the public health sector and pandemic preparedness	171.66	4 %
		171.66	4 %
C6 – Tackling aggressive tax planning and money laundering	6.1 Tackling aggressive tax planning and money laundering	0	0
		0	0
	Total	4 708	100 %

Source: The Netherlands' NRRP ([Nederlands Herstel- en Veerkrachtplan](#)), version of October 2022.

Reforms

The Netherlands' NRRP includes 21 reforms under six components (see Table 2). While component 5 – Strengthening the public health sector and pandemic preparedness – does not include any reforms (and is therefore not depicted in the table), component 6 – Tackling aggressive tax planning and money laundering – consists of six reforms and no investment.






Table 2 – Examples of reforms under the Netherlands' NRRP

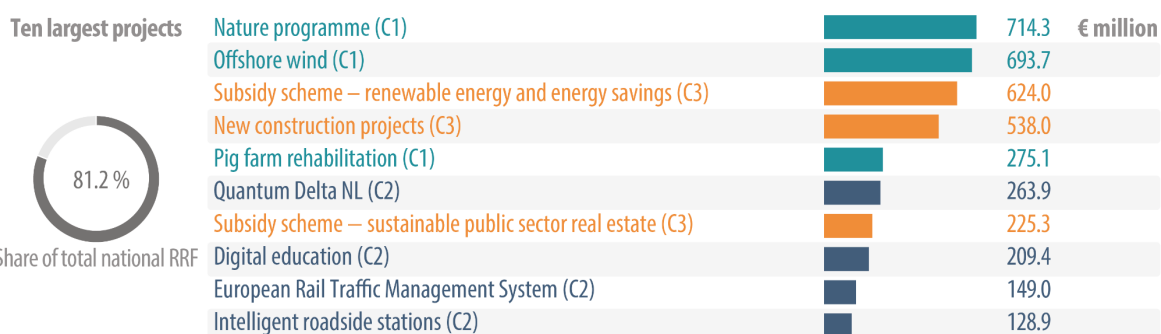
	 Component 1 No of reforms 5	 Component 2 No of reforms 1	 Component 3 No of reforms 5	 Component 4 No of reforms 4	 Component 6 No of reforms 6
Reforms by component	Reforming energy taxation reform Introduction and tightening of CO ₂ levy for industry Increasing the air travel tax Reforming car taxation Energy law	Public information management / Open Government Act	Increasing vacant possession value ration Phasing out tax exemption for gifts to finance home purchases Centralised planning to increase housing supply Increasing income-dependency of rent Accelerating residential construction process and procedures	Reducing the deduction for the self-employed Disability insurance for the self-employed Reforming the second pillar of the pension system Tackling bogus self-employment	Reforming Dutch tax policy Tackling mismatches in the application of the arm's length principle Amending specific interest deduction limitation to prevent tax exemptions on negative interests and positive currency results Limiting deduction of liquidation and cessation losses Limiting loss relief Anti-money-laundering policy
Examples of activities	Abolition of reduced tax rate for greenhouse horticulture, giving greater incentive to using less energy Phasing out of the tax exemption aimed at passenger cars, motorcycles and small vans for entrepreneurs, in particular, results in a switch to electric delivery vans, which reduces CO ₂ emissions and improves air quality	Connection of administrative bodies to a digital infrastructure maintained by the Ministry of the Interior and Kingdom Relations, providing public access to at least 330 000 documents	In 2022, everyone aged between 18 and 40 years is entitled to a one-off tax exemption for the receipt of gifts of up to €106 671 Conclusion of agreements between national government and provinces on the province-specific number of new dwellings to be realised, including by transformation, totalling at 900 000 new dwellings to be completed by 2030, of which 600 000 must be affordable	Increase social protection coverage for the self-employed through a disability insurance mandatory by law, leading to a more level playing field between employed and self-employed Reform of the second pillar of the pension system (which consists of additional pension on top of the legal pension), including entry into force of the law reforming the system's second pillar, which will abolish the systemic redistribution between different age groups	Introduction of a withholding tax on interests and royalties, and on dividends paid to low-tax jurisdictions and in situations that constitute tax abuse under Dutch anti-abuse regulations Reinforcement of the Financial Intelligence Unit by employing 20 additional full-time equivalents, and entry into force of a law which introduces a limit on cash payments

Investment

The 28 investments included in the Dutch NRRP complement measures financed under the EU Cohesion Fund in the 2021-2027 programming period ([€2 billion](#)). Jointly, these resources amount to some €6.7 billion. The plan's largest investments are under the first component. Topping the list are two investments, one in wind energy and one tackling the nitrogen problem, which account jointly for some €1.4 billion. Component 6 has not been taken up in Table 3 below, since it does not contain any investments, only reforms.

Table 3 – Examples of investment measures under the Netherlands' NRRP, by component

	 Component 1	 Component 2	 Component 3	 Component 4	 Component 5
Allocation € million	1 836	1 072	1 387	241	172
No of investment	6	9	3	6	4
Examples of investments	Nature programme Aid scheme for rehabilitation of pig farms	AI for the Netherlands (AI Ned) and applied AI learning communities Safe, smart and sustainable mobility	Unlocking new construction projects Investment subsidy for sustainable energy and energy savings	'The Netherlands continues to learn' Regional mobility teams (RMTs)	Temporary additional human resources capacity for care in times of crises Extension of intensive care
Examples of activities	Provinces will implement five types of quality improvement actions in and around Natura 2000 areas: a) nature quality improvement; b) hydrological actions; c) conservation and optimisation of the layout of nature areas; d) transitional zones, including connection between areas; e) other actions, such as recreational zoning or control of invasive species Compensation will be granted for terminating 275 pig farms, which will reduce ammonia emissions by at least 900 000 kg compared with 2019	Development of six applied AI learning communities, and award of four grants for research and development projects on both the development of innovative AI applications and new methods for deploying trustworthy and human-centric AI systems Installation of 450 intelligent traffic control devices capable of connecting digitally with road users	Financial support for municipalities through a subsidy scheme that leads to the construction of at least 100 000 dwellings being launched 225 000 interventions funded to achieve a reduction in primary energy demand of at least 30 % on average	Establishment of 35 RMTs in 35 labour market regions. The aim is to prevent unemployment or keep the unemployment period as short as possible, with a focus on the unemployed and people furthest away from the labour market	Communication campaigns, training and matching, resulting in 6 300 former healthcare staff working again. Temporarily employment of 5 000 support staff to relieve health and care professionals Financial support for 54 hospitals to adapt facilities in order to increase the number of fixed and flexible intensive care beds, and for 67 hospitals to train and educate their staff in order to increase the capacity of intensive and clinical care units



Governance

According to the Commission, the Netherlands has set up a comprehensive system for control, monitoring and implementation of its NRRP.

For effective implementation, a special Programme Management Directorate has been established at the Ministry of Finance, which is in charge of the monitoring and implementation of the plan and the protection of the EU's financial interests. The directorate is acting as the main coordinating body responsible for overall coordination of the Dutch plan, reporting on the progress of milestones and targets, submitting payment requests and drawing up the management declaration.

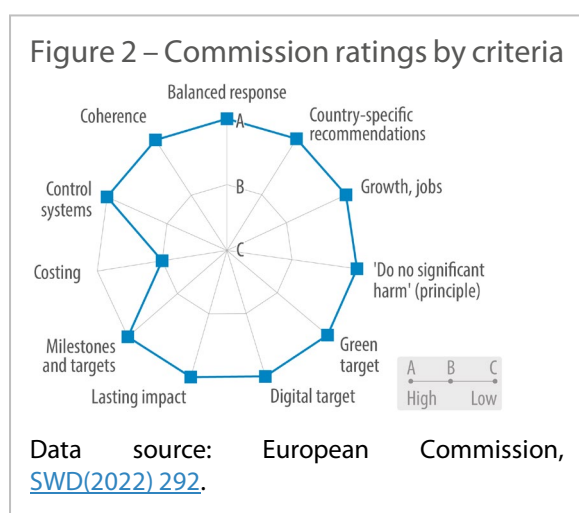
The policy directorates at the Ministry of Finance and the Economic Affairs Department are responsible for the lawful spending of the resources and the effective functioning of the management and control systems for the plan's respective policy areas. The central government audit service will act as the audit authority for the plan.

The reports on resources from the NRRP will follow the regular accountability process. The House of Representatives (Parliament) will be included in the annual reports on the implementation of the plan. The government will report once every year to national parliament on the plan. The [Dutch Parliament](#) has asked the Finance Minister for public disclosure of information on final beneficiaries.

Moreover, the national audit authority (Auditdienst Rijk) is acting as the responsible audit authority for this NRRP. It is in charge of conducting an audit of the effects, costs, efficiency and effectiveness of the policies pursued in the context of the NRRP.

Finally, interdepartmental consultation on financial and economic matters at central government level will function as a formal consultative body that oversees implementation of the milestones and targets and the preparation of each payment request. Progress and implementation of the plan will be discussed and reviewed in this framework at least once a year.

Commission assessment



On 8 September 2022, the European Commission [assessed](#) the Netherlands' NRRP positively, proposing that the Council approve it, which it did on 4 October 2022.

For 10 out of the 11 assessment criteria set in the [RRF Regulation](#) (Annex V), the Commission gave the highest possible rating (A) to the plan. The NRRP is thereby expected, to a large extent, to have a lasting impact on the Netherlands. Similarly to other Member States, criterion No 9 (costing) received a B (medium) rating. According to the Commission, the justification provided on the amount of the estimated total costs of the NRRP is, to a medium extent reasonable and plausible, in line with the principle of cost-

efficiency, and is commensurate to the expected national economic and social impact. All the other criteria, except for criterion No 9, as mentioned above, have been rated A by the Commission.

Under criterion No 1, the Commission concludes that the Dutch plan represents, to a large extent, a comprehensive and adequately balanced response to the economic and social situation, and contributes appropriately to all six pillars of the RRF.³ Under criterion No 2, the Commission finds that the plan is expected to contribute to a subset of challenges identified in the CSRs, including fiscal aspects. Furthermore, the Commission expects that the plan can have high impact on strengthening the growth potential, job creation and economic, social and institutional resilience of

the Netherlands, contributing to the implementation of the European Pillar of Social Rights (criterion No 3).

The Commission concludes that the plan is expected to ensure that no measure for the implementation of reforms and investment projects included in it does significant harm to environmental objectives (criterion No 4), and that it contains measures that contribute to a large extent to the green transition, including biodiversity (criterion No 5). The Commission is of the opinion that the plan contains measures that contribute to a large extent to the digital transition (criterion No 6), and that it is expected, to a large extent, to bring about a structural change in other policy areas, and to have a lasting economic and societal impact (criterion No 7).

The arrangements proposed in the plan are considered adequate to ensure its effective monitoring and implementation, and to prevent, detect and correct corruption, fraud and conflicts of interests (criteria Nos 8 and 10). Lastly, under criterion No 11, the Commission considers that the plan contains measures for the implementation of reforms and public investments, which, to a high extent, represent coherent actions.

Council decision and pre-financing

The Netherlands was among the last EU Member States to submit an NRRP, in July 2022. Most Member States submitted their plans between April and June 2021.

The delay in submission of the Dutch NRRP was due, among other factors, to the national elections held in March 2021 and the time it took to form a new government. As mentioned above, the European Commission endorsed the Dutch NRRP on 8 September 2022, and the [Council](#), in its Economic and Financial Affairs (Ecofin) configuration, adopted its implementing decision on the plan's approval on 4 October 2022.

The Council has confirmed that the Netherlands is set to receive over €4 707 billion (current prices, rounded) in grants only, over the plan's lifetime, which will foster the Dutch economic recovery from the pandemic, and finance, in particular, the green and digital transitions.

By the end of 2022 and before the first payment request can be submitted, the Netherlands and the Commission have to agree and sign a financing agreement and operational arrangements (Articles 15 and 23 RRF Regulation). The latter specifies some aspects of the implementation, such as timelines, indicators for milestones and targets, and access to underlying data.

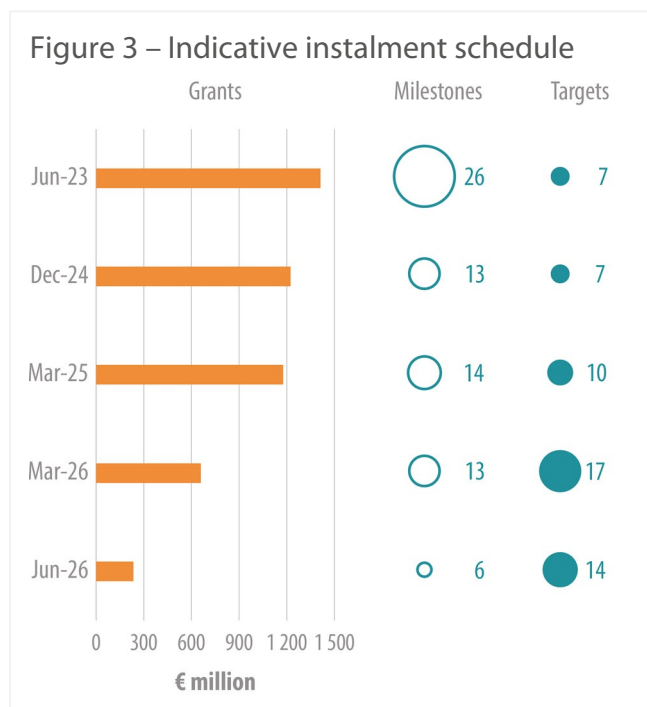
The Dutch allocation is divided into five instalments of grants, which have to be paid at the latest by the end of 2026. The disbursements will depend on achieving the milestones and targets outlined in the annex to the implementing decision.

European Parliament

Following the outbreak of the pandemic, the European Parliament was an important [advocate](#) of launching a common EU recovery instrument, and established the RRF as co-legislator with the Council. Based on the RRF Regulation and the interinstitutional Agreement ([IIA](#)) on budgetary matters, Parliament can [scrutinise](#) the European Commission's work on assessing national plans.

Within Parliament, the Conference of Presidents has established a standing working group on the scrutiny of the RRF, comprising the Committee on Budgets (BUDG) and the Committee on Economic and Monetary Affairs (ECON). This working group prepares and follows up on the recovery and resilience dialogue that Parliament holds every two months with Commission representatives.

In addition, the IIA provides for interinstitutional meetings between the Parliament, Council and Commission on the implementation of the broader Next Generation EU (NGEU) recovery instrument. These meetings will be held *in camera* at least three times a year. Through the discharge [procedure](#), Parliament will also ensure a democratic scrutiny of how NGEU resources are spent.



Milestones and targets

Disbursements under the RRF are performance-based and will reflect progress on the implementation of the milestones (qualitative goals) and targets (quantitative goals). Overall, the Dutch plan consists of 127 milestones and targets.

Figure 3 shows that milestones are more concentrated at the beginning of the implementation period, and targets at the end. Funds will be disbursed in five instalments, fewer than typically envisaged in the other NRRPs, as the amount granted is relatively small. Pre-financing was not granted since the deadline in this regard was end of 2021.

The first and largest instalment amounts to €1.4 billion. Linked to 26 milestones and seven targets, its indicative timeline of

completion is June 2023. Examples of milestones and targets to be achieved for the first tranche to be paid include: entry into force of a law introducing the industrial CO₂ levy; agreements between the national government and the provinces on the realisation of 900 000 new dwellings as part of the reform aimed at increasing housing supply; entry into force of the law reducing the tax deduction for the self-employed; participation of 119 000 people in free training and learning activities to support skills development; and provision of 75 000 digital devices to schools in support online and hybrid education for students in education at primary, secondary and vocational levels.

Views of Dutch stakeholders

The first draft of the Dutch RRP, published on 28 March 2022, was submitted to the European Commission on 8 July 2022. As indicated in the Commission's assessment of the plan, during the subsequent consultation process by the Dutch government, advice and information was sought from several relevant stakeholders. This included meetings with public authorities such as municipalities, provinces, water boards (i.e. the organisations responsible for water management in the Netherlands), social partners, and organisations working to promote gender equality and equal opportunities for all. In addition, an online public [consultation](#) was carried out, with citizens being asked to give input on the plan's draft. This has led to several amendments to the NRRP, such as the replacement of the 'stimulating hybrid heat pumps' measure with the 'investment subsidy for sustainable energy and energy savings' one. Business association VNO NCW, while welcoming the first draft of the Dutch NRRP as regards its main priorities, emphasised the importance of stimulating [major investments](#) in the Dutch economy in order to emerge from the crisis and aim for a more sustainable economy in line with the European Green Deal. Moreover, VNO NCW urged the government to align the final plan with its objective of [doing business](#) in light of broad prosperity, aiming at a sustainable, inclusive and productive Dutch economy focused on climate-neutrality and the circular economy, equal opportunities, a good health system, and investments in digitalisation and AI. Finally, the Dutch association and network of the twelve provinces ([IPO](#)) emphasised that, with this NRRP, the Netherlands will gain a powerful and green recovery.

The formal approval of the Dutch NRRP drew only few responses from stakeholders. However, during the implementation stage, stakeholders are expected to be asked for input in the context of the European Semester consultations.

EUROPEAN PARLIAMENT SUPPORTING ANALYSIS

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[Recovery and Resilience Scoreboard](#) website, European Commission.

[Europese afspraken over aanpak coronacrisis](#) website, Dutch government.

ENDNOTES

- ¹ The graphics and tables in this briefing are based on data from the Netherlands' [NRRP](#) (version of October 2022), the Commission [assessment](#), and the Council [implementing decision \(including annex\)](#). Data used reflect their source at the time of extraction; moreover, there may be discrepancies between data from different sources.
- ² [Letter to Parliament](#) from S.A.M. Kaag, Minister of Finance, approving the Council's implementation decision on the Dutch plan, 10 October 2022.
- ³ The six pillars are: green transition; digital transformation; smart, sustainable and inclusive growth; social and territorial cohesion; health, and economic, social and institutional resilience; and policies for the next generation (see Article 3 RRF Regulation).

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First edition. The 'NGEU delivery' briefings are updated at key stages throughout the lifecycle of the plans.