

# Country-Specific Recommendations for 2022

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A comparison of Commission and  
Council texts  
(implementing the 'comply or explain'  
principle)



DIRECTORATE-GENERAL FOR INTERNAL POLICIES OF THE UNION

ECONOMIC GOVERNANCE SUPPORT UNIT

## Country Specific Recommendations for 2022

A comparison of Commission and Council recommendations  
(‘comply or explain’ principle)

This document compares the draft 2022 Country Specific Recommendations (CSRs) proposed by the Commission on [23 May 2022](#) with the 2022 CSRs adopted by the Council on [17 June 2022](#).


The comparison is provided in order to facilitate the assessment of the "comply or explain" rule stipulated in Article 2-ab(2) of EU Regulation No [1175/2011](#): "*The Council is expected to, as a rule, follow the recommendations and proposals of the Commission or explain its position publicly*".

The table overleaf provides an overview of all modifications introduced by the Council. When compared against the Commission text, the **strikethrough red text** has been deleted by the Council, while the **green text** has been added by the Council to the Commission's proposals.


The Council [explanatory note](#), as well as the comparison overleaf, show that changes introduced by the Council are very limited; the changes concern mainly the first CSR addressed to all Member States and shall reflect that the REPowerEU plan, including its financing, has not yet been adopted by the co-legislators, and that the outcome of legislative procedures should not be prejudged. Some other changes that were introduced are more for precision purposes or of editing nature and concern the Belgium, Czech Republic, Estonia, Ireland, Greece, France, Cyprus, Hungary, Portugal and Finland.


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| <br>BE | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Prioritise reforms to improve the fiscal sustainability of long-term care, including by promoting a cost efficient use of the different care settings. Reform the taxation and benefit systems to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefit system. Reduce tax expenditures and make the tax system more investment-neutral.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed <b>primary</b> current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> taking into account the REPowerEU initiative, <b>including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Prioritise reforms to improve the fiscal sustainability of long-term care, including by promoting a cost efficient use of the different care settings. Reform the taxation and benefit systems to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefit system. Reduce tax expenditures and make the tax system more investment-neutral.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Prioritise reforms to improve the fiscal sustainability of long-term care, including by promoting a cost efficient use of the different care settings. Reform the taxation and benefit systems to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefit system. Reduce tax expenditures and make the tax system more investment-neutral.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> |

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|  | <p>3. Address labour shortages and skills mismatches, notably by improving the performance and inclusiveness of the education and training system, enhancing the quality and labour market relevance of the vocational education and training and developing more flexible and attractive career paths and training for teachers.</p>   | <p>3. Address labour shortages and skills mismatches, notably, in particular by improving the performance and inclusiveness of the education and training system, enhancing the quality and labour market relevance of the vocational education and training and developing more flexible and attractive career paths and training for teachers.</p>   | <p>3. Address labour shortages and skills mismatches, in particular by improving the performance and inclusiveness of the education and training system, enhancing the quality and labour market relevance of the vocational education and training and developing more flexible and attractive career paths and training for teachers.</p>  |
|  | <p>4. Reduce overall reliance on fossil fuels by stepping up energy efficiency improvements and the reduction of fossil fuel use in buildings, promoting the use and supply of public transport and accelerating the deployment of renewable energies and related grid infrastructure by further streamlining the permitting procedures including by reducing the length of appeal procedures and adopting framework conditions to boost investments in solar energy installations.</p> | <p>4. Reduce overall reliance on fossil fuels by stepping up energy efficiency improvements and the reduction of fossil fuel use in buildings, promoting the use and supply of public transport as well as soft mobility and accelerating the deployment of renewable energies and related grid infrastructure by further streamlining the permitting procedures including by reducing the length of appeal procedures and adopting framework conditions to boost investments in solar energy installations.</p> | <p>4. Reduce overall reliance on fossil fuels by stepping up energy efficiency improvements and the reduction of fossil fuel use in buildings, promoting the use and supply of public transport as well as soft mobility and accelerating the deployment of renewable energies and related grid infrastructure by further streamlining the permitting procedures including by reducing the length of appeal procedures and adopting framework conditions to boost investments in solar energy installations.</p> |


| <br>BG | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 04 May 2022. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and fossil fuel imports by accelerating the development of renewables, and diversify gas supply sources and routes by increasing interconnections with neighbouring countries. Step up efforts to reduce energy demand by increasing energy efficiency in industry and in private and public building stock. Promote new sustainable solutions in centralised district heating.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security <b>taking into account the REPowerEU initiative</b>, including by making use of the <b>RRF, RePowerEU Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 04 May 2022. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and fossil fuel imports by accelerating the development of renewables, and diversify gas supply sources and routes by increasing interconnections with neighbouring countries. Step up efforts to reduce energy demand by increasing energy efficiency in industry and in private and public building stock. Promote new sustainable solutions in centralised district heating.</p> | <p>1 In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 4 May 2022. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and fossil-fuel imports by accelerating the development of renewables, and diversify gas supply sources and routes by increasing interconnections with neighbouring countries. Step up efforts to reduce energy demand by increasing energy efficiency in industry and in private and public building stock. Promote new sustainable solutions in centralised district heating.</p> |

| <br>CZ | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Take measures to ensure the long-term fiscal sustainability of public finances, including the sustainability of the pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Swiftly finalise the negotiations with the Commission of the 2021- 2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Strengthen the provision of social and affordable housing, including by adopting a specific legislative framework for social housing and improved coordination between different public bodies.</p> <p>4. Reduce overall reliance on fossil fuels and diversify of fossil fuel imports. Accelerate the deployment of renewables, streamline permit procedures and make grid access easier. Increase the energy efficiency of district heating systems and of the building stock by incentivising deep renovations and renewable heat sources.</p> | <p>1 In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. 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Strengthen the provision of social and affordable housing, including by adopting a specific legislative framework for social housing and improved coordination between different public bodies</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuel. Accelerate the deployment of renewables, streamline permit procedures and make grid access easier. Increase the energy efficiency of district heating systems and of the building stock by incentivising deep renovations and renewable heat sources.</p> |

| DK<br> | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation. Stimulate investment in construction of affordable housing to alleviate the most pressing needs. Increase the financial resilience of highly indebted borrowers.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation. Stimulate investment in construction of affordable housing to alleviate the most pressing needs. Increase the financial resilience of highly indebted borrowers.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation. Stimulate investment in construction of affordable housing to alleviate the most pressing needs. Increase the financial resilience of highly indebted borrowers.</p> |
|   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programmes and proceed with their implementation.</p>  | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programmes and proceed with their implementation.</p>   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programmes and proceed with their implementation.</p>  |
|   | <p>3. Strengthen circular economy and waste management policies including by promoting waste prevention and reuse, increasing recycling, and gradually shifting away from incineration of municipal waste to greener sources of heat generation.</p>  | <p>3. Strengthen circular economy and waste management policies including by promoting waste prevention and reuse, increasing recycling, and gradually shifting away from incineration of municipal waste to greener sources of heat generation.</p>   | <p>3. Strengthen circular economy and waste management policies including by promoting waste prevention and reuse, increasing recycling, and gradually shifting away from incineration of municipal waste to greener sources of heat generation.</p>  |
|   | <p>4. Reduce overall reliance on fossil fuels. Further diversify energy supply and help decarbonise the economy by accelerating the deployment of renewables, including by introducing reforms to simplify and expedite administrative and permitting</p>   | <p>4. Reduce overall reliance on fossil fuels. Further diversify energy supply and help decarbonise the economy by accelerating the deployment of renewables, including by introducing reforms to simplify and expedite administrative and permitting</p>  | <p>4. Reduce overall reliance on fossil fuels. Further diversify energy supply and help decarbonise the economy by accelerating the deployment of renewables, including by introducing reforms to simplify and expedite administrative and permitting</p>   |

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|  | <p>procedures, upgrading energy transmission networks, increasing interconnections with neighbouring countries and improving energy efficiency.</p> | <p>procedures, upgrading energy transmission networks, increasing interconnections with neighbouring countries and improving energy efficiency.</p> | <p>procedures, upgrading energy transmission networks, increasing interconnections with neighbouring countries and improving energy efficiency.</p> |
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| <br>DE | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the tax mix for more inclusive and sustainable growth, in particular by improving tax incentives to increase hours worked. Safeguard the long-term sustainability of the pension system.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the tax mix for more inclusive and sustainable growth, in particular by improving tax incentives to increase hours worked. Safeguard the long-term sustainability of the pension system.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the tax mix for more inclusive and sustainable growth, in particular by improving tax incentives to increase hours worked. Safeguard the long-term sustainability of the pension system.</p> |
|   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p>   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p>  | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p>   |
|   | <p>3. Remove investment obstacles and boost investment in very high-capacity digital communication networks.</p>   | <p>3. Remove investment obstacles and boost investment in very high-capacity digital communication networks.</p>  | <p>3. Remove investment obstacles and boost investment in very-high-capacity digital communication networks.</p>   |
|   | <p>4. Reduce overall reliance on fossil fuels and diversify their imports by improving energy efficiency, incentivising energy savings, diversifying energy supplies and routes, removing investment bottlenecks, further streamlining permitting procedures, boosting investment in and accelerating the deployment of electricity networks and renewable energy, and further advancing participation in energy-related cross-border cooperation.</p>   | <p>4. Reduce overall reliance on fossil fuels and diversify their imports by improving energy efficiency, incentivising energy savings, diversifying energy supplies and routes, removing investment bottlenecks, further streamlining permitting procedures, boosting investment in and accelerating the deployment of electricity networks and renewable energy, and further advancing participation in energy-related cross-border cooperation.</p>  | <p>4. Reduce overall reliance on fossil fuels and diversify their imports by improving energy efficiency, incentivising energy savings, diversifying energy supplies and routes, removing investment bottlenecks, further streamlining permitting procedures, boosting investment in and accelerating the deployment of electricity networks and renewable energy, and further advancing participation in energy-related cross-border cooperation.</p>   |

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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 29 October 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Strengthen social protection, including by extending the coverage of unemployment benefits, in particular to those with short work spells and in non-standard forms of work. Improve the affordability and quality of long-term care, in particular by ensuring its sustainable funding and integrating health and social services.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, including through further streamlining of permitting procedures, ensuring sufficient capacity of interconnections and strengthening the domestic electricity grid. Increase energy efficiency, including of buildings, to reduce energy consumption. Intensify efforts to improve</p> | <p>1. 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In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 29 October 2021. 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|  | <p>the sustainability of the transport system, including through electrification of the rail network and by increasing incentives to encourage sustainable and less polluting transport, including the renewal of the road vehicle stock</p> | <p>consumption. Intensify efforts to improve the sustainability of the transport system, including through electrification of the rail network and by increasing incentives to encourage sustainable and less polluting transport, including the renewal of the road vehicle stock</p> | <p>Intensify efforts to improve the sustainability of the transport system, including through electrification of the rail network and by increasing incentives to encourage sustainable and less polluting transport, including the renewal of the road vehicle stock.</p> |
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| <br>IE | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Promote safer and cleaner waste water circuits.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures. Upgrade energy infrastructure,</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Promote safer and cleaner waste water circuits.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures. Upgrade energy infrastructure,</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation</p> <p>3. Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Promote safer and cleaner waste-water circuits.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures. Upgrade energy infrastructure,</p> |


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|  | <p>including for storage. Ensure the fast implementation of deep building retrofits. Accelerate the electrification of transport, including by installing charging facilities.</p> | <p>including for storage and enhance the stability of the grid. Ensure the fast implementation of deep building retrofits. Accelerate the electrification of transport, including by installing charging facilities.</p> | <p>including for storage, and enhance the stability of the grid. Ensure the fast implementation of deep building retrofits. Accelerate the electrification of transport, including by installing charging facilities.</p> |
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| <br>EL | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Building on reforms undertaken as part of the recovery and resilience plan, improve the investment-friendliness of the taxation system by introducing an advance tax ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation. Complete outstanding reforms that have been pursued under enhanced surveillance, including the cadastre reform</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed <b>primary</b> current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition, and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Building on reforms undertaken as part of the recovery and resilience plan, improve the investment friendliness of the taxation system by introducing <b>a wider</b> advance tax ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation. Complete outstanding reforms that have been pursued under enhanced surveillance, including the cadastre reform</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Build on reforms undertaken as part of the recovery and resilience plan, improve the investment-friendliness of the taxation system by introducing a wider advance tax ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation. Complete outstanding reforms that have been pursued under enhanced surveillance, including the cadastre reform.</p> |


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|  | <p>3. With a view to ensuring adequate and equal access to health care, complete the rollout of the primary health-care reform in line with the framework amended under enhanced surveillance, including staffing of all primary healthcare units, implementing population registration and introducing effective gatekeeping by general practitioners</p>  | <p>3. With a view to ensuring adequate and equal access to health care, complete the rollout of the primary health-care reform in line with the framework amended under enhanced surveillance, including staffing of all primary healthcare units, implementing population registration and introducing effective gatekeeping by general practitioners</p>  | <p>3. With a view to ensuring adequate and equal access to healthcare, complete the rollout of the primary healthcare reform in line with the framework amended under enhanced surveillance, including staffing of all primary healthcare units, implementing population registration and introducing effective gatekeeping by general practitioners</p>  |
|  | <p>4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels by accelerating deployment of renewable energy and the development of infrastructure that would enable renewable hydrogen. Also address dependency through ensuring sufficient capacity of electricity networks and interconnections as well as gas interconnections and diversifying gas supply routes. Strengthen the energy services market framework and step up energy efficiency-enhancing measures through reforms and market incentives to support the decarbonisation of the building sector and the transport sector, particularly by promoting electric mobility.</p> | <p>4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels by accelerating deployment of renewable energy and the development of infrastructure that would enable renewable hydrogen. Also address dependency through ensuring sufficient capacity of electricity networks and interconnections as well as gas interconnections and diversifying gas supply routes. Strengthen the energy services market framework and step up energy efficiency-enhancing measures through reforms and market incentives to support the decarbonisation of the building sector and the transport sector, particularly by promoting electric mobility.</p> | <p>4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels by accelerating deployment of renewable energy and the development of infrastructure that would enable renewable hydrogen. Also address dependency through ensuring sufficient capacity of electricity networks and interconnections as well as gas interconnections and diversifying gas supply routes. Strengthen the energy services market framework and step up energy efficiency-enhancing measures through reforms and market incentives to support the decarbonisation of the building sector and the transport sector, particularly by promoting electric mobility.</p> |


| <br>ES | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | 1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. | 1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed <b>primary</b> current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. | 1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. |
|   | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.  | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.   | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.  |
|   | 3. Increase recycling rates to meet EU targets and promote the circular economy by enhancing coordination among all levels of government and undertaking further investment to meet separate collection of waste and recycling obligations, as well as to enhance water reuse.  | 3. Increase recycling rates to meet EU targets and promote the circular economy by enhancing coordination among all levels of government and undertaking further investment to meet separate collection of waste and recycling obligations, as well as to enhance water reuse.   | 3. Increase recycling rates to meet Union targets and promote the circular economy by enhancing coordination among all levels of government and undertaking further investment to meet separate collection of waste and recycling obligations, as well as to enhance water reuse.   |
|   | 4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, with a focus on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid. Support complementary investment in storage,   | 4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, with a focus on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid. Support complementary investment in storage,  | 4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, with a focus on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid. Support complementary investment in storage,   |

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|  | <p>network infrastructure, electrification of buildings and transport, and renewable hydrogen. Expand energy interconnection capacity. Increase the availability of energy-efficient social and affordable housing, including through renovation.</p> | <p>network infrastructure, electrification of buildings and transport, and renewable hydrogen. Expand energy interconnection capacity. Increase the availability of energy-efficient social and affordable housing, including through renovation.</p> | <p>network infrastructure, electrification of buildings and transport, and renewable hydrogen. Expand energy interconnection capacity. Increase the availability of energy-efficient social and affordable housing, including through renovation.</p> |
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| <br>FR | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Reform the pension system to progressively unify the rules of the different pension regimes to enhance its fairness while underpinning its sustainability.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Address the shortage of skills by raising the level of basic skills, providing additional work-based learning options and improving the learning outcomes of all students, notably by adapting resources and methods to the needs of disadvantaged students and schools.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of utility-scale and decentralised</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed <b>primary</b> current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Reform the pension system to progressively unify the rules of the different pension regimes to enhance its fairness while underpinning its sustainability.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Address the shortage of skills by raising <del>the level of</del> <b>the share of people with</b> basic skills, providing additional work-based learning options and improving the learning outcomes of all students, <del>notably</del> <b>in particular</b> by adapting resources and methods to the needs of disadvantaged students and schools <b>and by improving the working conditions and continuous training of teachers.</b></p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of utility-scale and decentralised</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Reform the pension system to progressively unify the rules of the different pension regimes to enhance its fairness while underpinning its sustainability</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Address the shortage of skills by raising the share of people with basic skills, providing additional work-based learning options and improving the learning outcomes of all students, in particular by adapting resources and methods to the needs of disadvantaged students and schools and by improving the working conditions and continuous training of teachers.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of utility-scale and decentralised</p> |


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|  | renewable energies through increased public investment and by facilitating private investment, including by further streamlining permitting procedures and ensuring adequate staffing of authorising administrations. Improve the policy framework to incentivise the deep renovation of buildings. Expand energy interconnection capacity. | renewable energies through increased public investment and by facilitating private investment, including by further streamlining permitting procedures and ensuring adequate staffing of authorising administrations. Improve the policy framework to incentivise the deep renovation of buildings. Expand energy interconnection capacity. | renewable energies through increased public investment and by facilitating private investment, including by further streamlining permitting procedures and ensuring adequate staffing of authorising administrations. Improve the policy framework to incentivise the deep renovation of buildings. Expand energy interconnection capacity. |
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| <br>HR | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising these negotiations with the Commission and starting their implementation.</p> <p>3. Diversify fossil fuel imports and reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, focussing in particular on wind, solar and geothermal sources, including through small-scale renewable energy production and developing energy communities, mainly by streamlining procedures for administrative authorisation and permits. Further upgrade electricity transmission and distribution grids and invest in electricity storage. Step-up action to reduce energy demand by improving energy efficiency, mainly in residential buildings, and to reduce dependence on fossil fuels in the heating and transport sectors.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising these negotiations with the Commission and starting their implementation.</p> <p>3. Diversify fossil fuel imports and reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, focussing in particular on wind, solar and geothermal sources, including through small-scale renewable energy production and developing energy communities, mainly by streamlining procedures for administrative authorisation and permits. Further upgrade electricity transmission and distribution grids and invest in electricity storage. Step-up action to reduce energy demand by improving energy efficiency, mainly in residential buildings, and to reduce dependence on fossil fuels in the heating and transport sectors.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and starting their implementation.</p> <p>3. Diversify fossil-fuel imports and reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, focusing in particular on wind, solar and geothermal sources, including through small-scale renewable energy production and developing energy communities, mainly by streamlining procedures for administrative authorisation and permits. Further upgrade electricity transmission and distribution grids and invest in electricity storage. Step up action to reduce energy demand by improving energy efficiency, mainly in residential buildings, and to reduce dependence on fossil fuels in the heating and transport sectors.</p> |


| <br>IT | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|  | <p>3. Reduce the reliance on fossil fuels and diversify energy import. Overcome bottlenecks to increase the capacity of internal gas transmission, develop electricity interconnections, accelerate the deployment of additional renewable energy capacities and adopt measures to increase energy efficiency and to promote sustainable mobility.</p> | <p>3. Reduce the reliance on fossil fuels and diversify energy import. Overcome bottlenecks to increase the capacity of internal gas transmission, develop electricity interconnections, accelerate the deployment of additional renewable energy capacities and adopt measures to increase energy efficiency and to promote sustainable mobility.</p> | <p>3. Reduce overall reliance on fossil fuels and diversify energy import. Overcome bottlenecks to increase the capacity of internal gas transmission, develop electricity interconnections, accelerate the deployment of additional renewable energy capacities and adopt measures to increase energy efficiency and to promote sustainable mobility.</p> |
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| <br>CY | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Take measures to improve governance of the state-owned entities in line with international standards.</p> <p>4. Reduce overall reliance on fossil fuel and further diversify energy supply by accelerating the deployment of renewables, in particular by further streamlining permitting procedures and expanding photovoltaics. Develop energy interconnections with neighbouring countries, while extending and accelerating energy efficiency measures, including in the transport sector.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Take measures to improve governance of the state-owned entities in line with international standards.</p> <p>4. Reduce overall reliance on fossil fuel and further diversify energy supply <del>by accelerating</del> <b>Accelerate</b> the deployment of renewables, in particular by further streamlining permitting procedures and expanding photovoltaics. Develop energy interconnections with neighbouring countries, while extending and accelerating energy efficiency measures, including in the transport sector.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Take measures to improve the governance of State-owned entities in line with international standards.</p> <p>4. Reduce overall reliance on fossil fuels and further diversify energy supply. Accelerate the deployment of renewables, in particular by further streamlining permitting procedures and expanding photovoltaics. Develop energy interconnections with neighbouring countries, while extending and accelerating energy-efficiency measures, including in the transport sector.</p> |

| LV<br> | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Broaden taxation, including of property and capital, and strengthen the adequacy of healthcare and social protection to reduce inequality.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Improve access to finance for small and medium-sized enterprises through public lending and guarantee schemes aimed at facilitating investments of strategic importance, in particular the green transition and regional development.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, ensuring sufficient interconnection capacity, diversifying energy supplies and routes and reducing overall energy consumption through ambitious energy efficiency measures.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other EU Union funds.</b> <del>For the period beyond 2023,</del> pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Broaden taxation, including of property and capital, and strengthen the adequacy of healthcare and social protection to reduce inequality.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Improve access to finance for small and medium-sized enterprises through public lending and guarantee schemes aimed at facilitating investments of strategic importance, in particular the green transition and regional development.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, ensuring sufficient interconnection capacity, diversifying energy supplies and routes and reducing overall energy consumption through ambitious energy efficiency measures.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. Pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Broaden taxation, including of property and capital, and strengthen the adequacy of healthcare and social protection to reduce inequality.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Improve access to finance for small and medium-sized enterprises through public lending and guarantee schemes aimed at facilitating investments of strategic importance, in particular the green transition and regional development.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, ensuring sufficient interconnection capacity, diversifying energy supplies and routes and reducing overall energy consumption through ambitious energy efficiency measures.</p> |


| <br>LT | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Foster co-operative public procurement at central government and municipality levels.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Strengthen primary and preventive care. Reduce fragmentation in the planning and delivery of social services and improve their personalisation and integration with other services. Improve access to and quality of social housing.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, increasing energy efficiency and decarbonisation of industry, transport and buildings, and ensure sufficient capacity of energy interconnections.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Foster co-operative public procurement at central government and municipality levels.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Strengthen primary and preventive care. Reduce fragmentation in the planning and delivery of social services and improve their personalisation and integration with other services. Improve access to and quality of social housing.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, increasing energy efficiency and decarbonisation of industry, transport and buildings, and ensure sufficient capacity of energy interconnections.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Foster cooperative public procurement at central government and municipality levels.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Strengthen primary and preventive care. Reduce fragmentation in the planning and delivery of social services and improve their personalisation and integration with other services. Improve access to and quality of social housing.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, increasing energy efficiency and decarbonisation of industry, transport and buildings, and ensure sufficient capacity of energy interconnections.</p> |

| <br>LU | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, in particular by limiting early retirement and by increasing the employment rate of older workers. Take action to effectively tackle aggressive tax planning, including by ensuring sufficient taxation of outbound payments of interests and royalties to zero and low-tax jurisdictions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce the impact of inequalities on pupils' performance and promote equal opportunities for all students in the educational system.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, electricity transmission capacity, and investment in energy efficiency in both the residential and non-</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, in particular by limiting early retirement and by increasing the employment rate of older workers. Take action to effectively tackle aggressive tax planning, including by ensuring sufficient taxation of outbound payments of interests and royalties to zero and low-tax jurisdictions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce the impact of inequalities on pupils' performance and promote equal opportunities for all students in the educational system.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, electricity transmission capacity, and investment in energy efficiency in both the residential and non-</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, in particular by limiting early retirement and by increasing the employment rate of older workers. Take action to effectively tackle aggressive tax planning, including by ensuring sufficient taxation of outbound payments of interests and royalties to zero and low-tax jurisdictions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce the impact of inequalities on pupils' performance and promote equal opportunities for all students in the educational system</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, electricity transmission capacity, and investment in energy efficiency in both the residential and non-</p> |


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|  | <p>residential sectors. Support municipalities in developing detailed local plans for the deployment of renewable energy, including wind power and photovoltaics, and for district heating and cooling systems. Further promote electrification of transport and invest in public transport networks and infrastructures.</p> | <p>residential sectors. Support municipalities in developing detailed local plans for the deployment of renewable energy, including wind power and photovoltaics, and for district heating and cooling systems. Further promote electrification of transport and invest in public transport networks and infrastructures.</p> | <p>residential sectors. Support municipalities in developing detailed local plans for the deployment of renewable energy, including wind power and photovoltaics, and for district heating and cooling systems. Further promote electrification of transport and invest in public transport networks and infrastructures.</p> |
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| <br>HU | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | 1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, while preserving adequacy in particular through addressing income inequalities. | 1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, while preserving adequacy in particular through addressing income inequalities. | 1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, while preserving adequacy in particular through addressing income inequalities. |
|   | 2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation   | 2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation  | 2. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.  |
|   | 3. Continue the labour market integration of the most vulnerable groups, in particular through upskilling, and extend the duration of unemployment benefits. Improve the adequacy of social assistance and ensure access to essential services and adequate housing for all. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma in quality mainstream education. Improve access to quality preventive and primary care services.  | 3. Continue the labour market integration of the most vulnerable groups, in particular through upskilling, and extend the duration of unemployment benefits. Improve the adequacy of social assistance and ensure access to essential services and adequate housing for all. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma in quality mainstream education. Improve access to quality preventive and primary care services.   | 3. Continue the labour-market integration of the most-vulnerable groups, in particular through upskilling, and extend the duration of unemployment benefits. Improve the adequacy of social assistance and ensure access to essential services and adequate housing for all. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma, in quality mainstream education. Improve access to quality preventive and primary care services.   |
|   | 4. Reinforce the anti-corruption framework, including by improving prosecutorial efforts and access to public information, and strengthen judicial independence. Improve the quality and transparency of the decision-making process through effective social dialogue, engagement with other stakeholders and regular impact assessments.   | 4. Reinforce the anti-corruption framework, including by improving prosecutorial efforts and access to public information, and strengthen judicial independence. Improve the quality and transparency of the decision-making process through effective social dialogue, engagement with other stakeholders and regular impact assessments.  | 4. Reinforce the anti-corruption framework, including by improving prosecutorial efforts and access to public information, and strengthen judicial independence. Improve the quality and transparency of the decision-making process through effective social dialogue, engagement with other stakeholders and regular impact assessments.   |


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|  | Continue simplifying the tax system. Improve regulatory predictability and competition in the services sector in particular in retail and utilities, and apply competition scrutiny systematically in business transactions. Improve competition in public procurement.   | Continue simplifying the tax system. Improve regulatory predictability and competition in the services sector in particular in retail and utilities, and apply competition scrutiny systematically in business transactions. Improve competition in public procurement.   | Continue simplifying the tax system. Improve regulatory predictability and competition in the services sector, in particular in retail and utilities, and apply competition scrutiny systematically in business transactions. Improve competition in public procurement.  |
|  | 5. Promote reform and investment on sustainable water and waste management and the circularity of the economy, the digitalisation of businesses, green and digital skills, and research and innovation.   | 5. Promote reform and investment on sustainable water and waste management and the circularity of the economy, the digitalisation of businesses, green and digital skills, and research and innovation.   | 5. Promote reform and investment on sustainable water and waste management and the circularity of the economy, the digitalisation of businesses, green and digital skills, and research and innovation.   |
|  | 6. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by streamlining the permitting procedures and the upgrading of the electricity infrastructure. Diversify imports of fossil fuels in particular by strengthening interconnection with other countries. Reduce the dependency on fossil fuels in buildings and transport by stepping up efforts on energy efficiency measures for all, especially in residential houses and on the electrification of transport. | 6. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by streamlining the permitting procedures and the upgrading of the electricity infrastructure. Diversify imports of fossil fuels in particular by inter alia strengthening interconnection with the participation of other countries. Reduce the dependency on fossil fuels in buildings and transport by stepping up efforts on energy efficiency measures for all, especially in residential houses and on sustainable transport in particular through the electrification of transport. | 6. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by streamlining the permitting procedures and the upgrading of the electricity infrastructure. Diversify imports of fossil fuels by, inter alia, strengthening interconnection with the participation of other countries. Reduce the dependency on fossil fuels in buildings and transport by stepping up efforts on energy-efficiency measures for all, especially in residential houses and on sustainable transport, in particular through electrification. |

|  | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | 1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions | 1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions | 1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. |
|   | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 5 October 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.  | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 5 October 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.  | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 5 October 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.   |
|   | 3. Take action to effectively address features of the tax system that may facilitate aggressive tax planning by individuals and multinationals, including by ensuring sufficient taxation of outbound payments of interests, royalties, and dividends, and amending the rules for non-domiciled companies.  | 3. Take action to effectively address features of the tax system that may facilitate aggressive tax planning by individuals and multinationals, including by ensuring sufficient taxation of outbound payments of interests, royalties, and dividends, and amending the rules for non-domiciled companies.  | 3. Take action to effectively address features of the tax system that may facilitate aggressive tax planning by individuals and multinational companies, including by ensuring sufficient taxation of outbound payments of interests, royalties and dividends, and amending the rules for non-domiciled companies.   |
|   | 4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, promoting and enabling investments in wind and solar energy, including in floating offshore energy, further upgrading Malta’s electricity transmission and distribution grids, and creating incentives for electricity storage to supply firm, flexible and fast responding energy. Reduce energy demand through improved energy efficiency, particularly in   | 4. Reduce overall reliance on fossil fuels <del>by accelerating</del> <b>Accelerate</b> the deployment of renewables, promoting and enabling investments in wind and solar energy, including in floating offshore energy, further upgrading Malta’s electricity transmission and distribution grids, and creating incentives for electricity storage to supply firm, flexible and fast responding energy. Reduce energy demand through improved energy efficiency,  | 4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, promoting and enabling investments in wind and solar energy, including in floating offshore energy, further upgrading Malta’s electricity transmission and distribution grids, and creating incentives for electricity storage to supply firm, flexible and fast-responding energy. Reduce energy demand through improved energy efficiency, particularly in  |

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|  | <p>residential buildings. Reduce emissions from road transport by addressing traffic congestion through improved service quality in public transport, intelligent transport systems and investing in soft mobility infrastructure.</p> | <p>particularly in residential buildings. Reduce emissions from road transport by addressing traffic congestion through improved service quality in public transport, intelligent transport systems and investing in soft mobility infrastructure.</p> | <p>residential buildings. Reduce emissions from road transport by addressing traffic congestion through improved service quality in public transport, intelligent transport systems and investing in soft mobility infrastructure.</p> |
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| <br>NL | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Reduce the debt bias for households and the distortions in the housing market, including by supporting the development of the private rental sector, and taking measures to increase housing supply. Enact and implement the reform of the pension system agreed in 2019 and 2020.</p> <p>2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts. Address labour and skills shortages, in particular in healthcare, education, digital and technical jobs and construction, including by tapping underutilised labour potential originating from the high share of part-time employment and the lower employment rate of people with a migrant background. Strengthen up- and reskilling opportunities, notably for those at the margins of the labour market and the inactive.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Reduce the debt bias for households and the distortions in the housing market, including by supporting the development of the private rental sector, and taking measures to increase housing supply. Enact and implement the reform of the pension system agreed in 2019 and 2020.</p> <p>2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts. Address labour and skills shortages, in particular in healthcare, education, digital and technical jobs and construction, including by tapping underutilised labour potential originating from the high share of part-time employment and the lower employment rate of people with a migrant background. Strengthen up- and reskilling opportunities, <del>notably</del> <b>in particular</b> for those at the margins of the labour market and the inactive.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Reduce the debt bias for households and the distortions in the housing market, including by supporting the development of the private rental sector and taking measures to increase housing supply. Enact and implement the reform of the pension system agreed in 2019 and 2020.</p> <p>2. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts. Address labour and skills shortages, in particular in healthcare, education, digital and technical jobs and construction, including by tapping underutilised labour potential originating from the high share of part-time employment and the lower employment rate of people with a migrant background. Strengthen up- and reskilling opportunities, in particular for those at the margins of the labour market and the inactive.</p> |


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|  | <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures, improving energy efficiency, in particular in buildings, and accelerating investments in sustainable transport and sustainable agriculture.</p> | <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures, improving energy efficiency, in particular in buildings, and accelerating investments in sustainable transport and sustainable agriculture.</p> | <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures, improving energy efficiency, in particular in buildings, and accelerating investments in sustainable transport and sustainable agriculture.</p> |
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| <br>AT | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | 1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the adequacy and fiscal sustainability of the long-term care system. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth | 1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the adequacy and fiscal sustainability of the long-term care system. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth | 1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the adequacy and fiscal sustainability of the long-term care system. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth |
|   | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation   | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation  | 2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.  |
|   | 3. Boost labour market participation of women, including by enhancing quality childcare services, and improve labour market outcomes for disadvantaged groups.   | 3. Boost labour market participation of women, including by enhancing quality childcare services, and improve labour market outcomes for disadvantaged groups.  | 3. Boost labour market participation of women, including by enhancing quality childcare services, and improve labour market outcomes for disadvantaged groups  |
|   | 4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels, by accelerating the deployment of renewable energy and of the necessary infrastructure, notably by simplifying planning and further streamlining permitting procedures, and enhancing energy efficiency, in   | 4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels, by accelerating the deployment of renewable energy and of the necessary infrastructure, notably by simplifying planning and further streamlining permitting procedures, and enhancing energy efficiency, in  | 4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels, by accelerating the deployment of renewable energy and of the necessary infrastructure, in particular by simplifying planning and further streamlining permitting procedures, and enhancing energy efficiency, in   |

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|  | <p>particular in the industry and building sectors, and diversifying energy supplies as well as increasing flexibility and reverse flow capacity of interconnections.</p> | <p>particular in the industry and building sectors, and diversifying energy supplies as well as increasing flexibility and reverse flow capacity of interconnections.</p> | <p>particular in the industry and building sectors, and diversifying energy supplies, as well as increasing the flexibility and the reverse-flow capacity of interconnections.</p> |
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| PL<br> | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the efficiency of public spending, including by continuing the reform of the budget process. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming the preferential pension schemes</p> <p>2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need.</p> <p>4. Improve the resilience, accessibility and effectiveness of the health system, including by providing sufficient resources to reverse the pyramid of care and accelerating the deployment of e-health services. Strengthen the innovative</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the efficiency of public spending, including by continuing the reform of the budget process. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming the preferential pension schemes</p> <p>2. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need.</p> <p>4. Improve the resilience, accessibility and effectiveness of the health system, including by providing sufficient resources to reverse the pyramid of care and accelerating the deployment of e-health services. Strengthen the innovative</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the efficiency of public spending, including by continuing the reform of the budget system. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming the preferential pension schemes.</p> <p>2. Swiftly finalise the negotiations with the Commission on the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need.</p> <p>4. Improve the resilience, accessibility and effectiveness of the health system, including by providing sufficient resources to reverse the pyramid of care and accelerating the deployment of e-health services. Strengthen the innovative</p> |


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|  | capacity of the economy, including by supporting research institutions and their closer collaboration with business. Enhance further digitalisation of businesses and public administration, including through development of infrastructure.  | capacity of the economy, including by supporting research institutions and their closer collaboration with business. Enhance further digitalisation of businesses and public administration, including through development of infrastructure.   | capacity of the economy, including by supporting research institutions and their closer collaboration with business. Enhance further digitalisation of businesses and public administration, including through development of infrastructure.   |
|  | 5. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policy-making process.   | 5. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policy-making process.  | 5. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policy-making process.  |
|  | 6. Reduce overall reliance on fossil fuels by removing regulatory, administrative and infrastructural barriers to accelerate permitting and deployment of renewable energy sources. Reform building renovation policies and support schemes to incentivise deeper energy efficiency, promote energy savings and faster phase-out of fossil fuels in heating and accelerated deployment of heat pumps. Accelerate modal shift towards public transport and active mobility and promote faster uptake of electric vehicles with incentives and investment in charging infrastructure. Improve long and medium-term strategic planning of the green transition by updating national energy policies in line with the European Green Deal objectives and the REPowerEU Communication to provide certainty to the business community and use funding effectively with a view to accelerating clean energy investments | 6. Reduce overall reliance on fossil fuels by removing regulatory, administrative and infrastructural barriers to accelerate permitting and deployment of renewable energy sources. Reform building renovation policies and support schemes to incentivise deeper energy efficiency, promote energy savings and faster phase-out of fossil fuels in heating and accelerated deployment of heat pumps. Accelerate modal shift towards public transport and active mobility and promote faster uptake of electric vehicles with incentives and investment in charging infrastructure. Improve long- and medium-term strategic planning of the green transition by updating national energy policies in line with the European Green Deal objectives and the REPowerEU Communication to provide certainty to the business community and use funding effectively with a view to accelerating clean energy investments | 6. Reduce overall reliance on fossil fuels by removing regulatory, administrative and infrastructural barriers to accelerate permitting procedures and deployment of renewable energy sources. Reform building renovation policies and support schemes to incentivise deeper energy efficiency, promote energy savings and faster phase-out of fossil fuels in heating and accelerated deployment of heat pumps. Accelerate modal shift towards public transport and active mobility and promote faster uptake of electric vehicles with incentives and investment in charging infrastructure. Improve long- and medium-term strategic planning of the green transition by updating national energy policies in line with the European Green Deal objectives and the REPowerEU communication to provide certainty to the business community and use funding effectively with a view to accelerating clean energy investments. |


| <br>PT | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022   |
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|   | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Improve the effectiveness of the tax and social protection systems, in particular by simplifying both frameworks, strengthening the efficiency of their respective administrations, and reducing the associated administrative burden.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Enhance the conditions for a transition towards a circular economy, in particular by increasing waste prevention, recycling and reuse to divert waste away from landfills and incinerators</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed <b>primary</b> current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Improve the effectiveness of the tax and social protection systems, in particular by simplifying both frameworks, strengthening the efficiency of their respective administrations, and reducing the associated administrative burden.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. <del>Submit</del> <b>Swiftly finalise the negotiations with the Commission on</b> the 2021-2027 cohesion policy programming documents with a view to <del>finalising their negotiations with the Commission and subsequently</del> starting their implementation.</p> <p>3 Enhance the conditions for a transition towards a circular economy, in particular by increasing waste prevention, recycling and reuse to divert waste away from landfills and incinerators.</p> | <p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Improve the effectiveness of the tax and social protection systems, in particular by simplifying both frameworks, strengthening the efficiency of their respective administrations, and reducing the associated administrative burden</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. <b>Swiftly finalise</b> the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation</p> <p>3. Enhance the conditions for a transition towards a circular economy, in particular by increasing waste prevention, recycling and reuse to divert waste away from landfills and incinerators.</p> |


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|  | <p>4. Reduce overall reliance on fossil fuels, including in the transport sector. Accelerate the deployment of renewables by upgrading electricity transmission and distribution grids, enabling investments in electricity storage and streamlining permitting procedures to allow for further development of wind, particularly offshore, and solar electricity production. Strengthen the incentives framework for energy efficiency investments in buildings. Increase electricity interconnections.</p> | <p>4. Reduce overall reliance on fossil fuels, including in the transport sector. Accelerate the deployment of renewables by upgrading electricity transmission and distribution grids, enabling investments in electricity storage and streamlining permitting procedures to allow for further development of wind, particularly offshore, and solar electricity production as well as renewable hydrogen production. Strengthen the incentives framework for energy efficiency investments in buildings. Increase electricity interconnections.</p> | <p>4 Reduce overall reliance on fossil fuels, including in the transport sector. Accelerate the deployment of renewables by upgrading electricity transmission and distribution grids, enabling investments in electricity storage and streamlining permitting procedures to allow for further development of wind, particularly offshore, and solar electricity production, as well as renewable hydrogen production. Strengthen the incentives framework for energy efficiency investments in buildings. Increase energy interconnections.</p> |
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| <br>RO | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
|---|---|---|--|
|   | <p>1. Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit in Romania.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 3 November 2021. Swiftly finalise the negotiations with the Commission of the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels. Facilitate the further expansion of sustainable energy production by accelerating the development of renewables, upgrading energy transmission grids and increasing interconnection with neighbouring Member States. Increase the pace and ambition of renovations to advance the energy efficiency of the building stock.</p> | <p>1. Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit in Romania.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 3 November 2021. Swiftly finalise the negotiations with the Commission of the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels. Facilitate the further expansion of sustainable energy production by accelerating the development of renewables, upgrading energy transmission grids and increasing interconnection with neighbouring Member States. Increase the pace and ambition of renovations to advance the energy efficiency of the building stock.</p> | <p>1. Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit in Romania.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 3 November 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation</p> <p>3. Reduce overall reliance on fossil fuels. Facilitate the further expansion of sustainable energy production by accelerating the development of renewables, upgrading energy transmission grids and increasing interconnection with neighbouring Member States. Increase the pace and ambition of renovations to advance the energy efficiency of the building stock.</p> |
|   | <p>4. Focus investment-related economic policy on transport, notably on its sustainability, low carbon energy and energy efficiency, environmental infrastructure as well as innovation, taking into account regional disparities. Improve preparation and prioritisation of large projects and accelerate their implementation. Improve the efficiency of public procurement and ensure full and sustainable implementation of the national public procurement strategy.</p> <p>5. Ensure that legislative initiatives do not undermine legal certainty by improving the quality and predictability of decision-making, including by appropriate stakeholder consultations, effective impact assessments and streamlined administrative procedures. Strengthen the corporate governance of state-owned enterprises.</p>  | <p>4. Focus investment-related economic policy on transport, in particular on its sustainability, low carbon energy and energy efficiency, environmental infrastructure as well as innovation, taking into account regional disparities. Improve the preparation and prioritisation of large projects and accelerate their implementation. Improve the efficiency of public procurement and ensure the full and sustainable implementation of the national public procurement strategy.</p> <p>5. Ensure that legislative initiatives do not undermine legal certainty by improving the quality and predictability of decision-making, including by appropriate stakeholder consultations, effective impact assessments and streamlined administrative procedures. Strengthen the corporate governance of State-owned enterprises.</p>  | <p>4. Focus investment-related economic policy on transport, in particular on its sustainability, low-carbon energy and energy efficiency, environmental infrastructure as well as innovation, taking into account regional disparities. Improve the preparation and prioritisation of large projects and accelerate their implementation. Improve the efficiency of public procurement and ensure the full and sustainable implementation of the national public procurement strategy.</p> <p>5. Ensure that legislative initiatives do not undermine legal certainty by improving the quality and predictability of decision-making, including by appropriate stakeholder consultations, effective impact assessments and streamlined administrative procedures. Strengthen the corporate governance of State-owned enterprises.</p>   |

| SI<br> | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>as adopted by the Council<br>(ECOFIN) on 17 June 2022  |
|---|--|--|--|
|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems. Introduce compensating measures to finalise the shift from labour taxes, including by rebalancing towards more green and growth-friendly taxes.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Diversify imports of fossil fuels and reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by further streamlining permitting procedures, and strengthening of the electricity distribution network. Increase implementation of energy efficiency measures, notably in the building sector, electrification of the transport sector, and by ensuring that energy infrastructure and interconnections have sufficient capacity.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems. Introduce compensating measures to finalise the shift from labour taxes, including by rebalancing towards more green and growth-friendly taxes.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Diversify imports of fossil fuels and reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by further streamlining permitting procedures, and strengthening of the electricity distribution network. Increase implementation of energy efficiency measures, <del>notably in particular</del> <b>in particular</b> in the building sector, electrification of the transport sector, and <del>by ensuring</del> <b>ensure</b> that energy infrastructure and interconnections have sufficient capacity.</p> | <p>1. In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems. Introduce compensating measures to finalise the shift from labour taxes, including by rebalancing towards more green and growth-friendly taxes.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Diversify imports of fossil fuels and reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by further streamlining permitting procedures, and strengthening of the electricity distribution network. Increase the implementation of energy-efficiency measures, in particular in the building sector, electrification of the transport sector, and ensure that energy infrastructure and interconnections have sufficient capacity</p> |

| <br>SK | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022   | Council vs. Commission<br>Text Modifications  | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Make the tax mix more efficient and more supportive to inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation. Continue to strengthen tax compliance, including by further digitalising tax administration</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels. Accelerate the deployment of renewables by further facilitating grid access, introducing measures to streamline permitting and administrative procedures and modernising the electricity network. Reduce reliance on natural gas in heating and industry. Adjust renovation policies to accelerate and incentivise deep renovations of buildings.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF,</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Make the tax mix more efficient and more supportive to inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation. Continue to strengthen tax compliance, including by further digitalising tax administration</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels. Accelerate the deployment of renewables by further facilitating grid access, introducing measures to streamline permitting and administrative procedures and modernising the electricity network. Reduce reliance on natural gas in heating and industry. Adjust renovation policies to accelerate and incentivise deep renovations of buildings.</p> | <p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Make the tax mix more efficient and more supportive to inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation. Continue to strengthen tax compliance, including by further digitalising tax administration.</p> <p>2. 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| <br>FI | <u>Commission Recommendation(s)</u><br>As proposed on 23 May 2022  | Council vs. Commission<br>Text Modifications   | <u>Council Recommendation(s)</u><br>As adopted by the Council<br>(ECOFIN) on 17 June 2022  |
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|   | <p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Present policy proposals for the social security reform, aiming to increase the efficiency of the system of social benefits, improving incentives to work, and also supporting long-term sustainability of public finances.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 29 October 2021. Proceed with the implementation of the agreed 2021-2027 cohesion policy programme for Finland, and swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents for the Åland Islands and the Just Transition Fund with a view to starting their implementation.</p> <p>3. Reduce overall reliance on and diversify imports of fossil fuels by accelerating the deployment of renewables, including by further streamlining permitting procedures, and boost investment in the decarbonisation of industry and electrification transport. Develop energy infrastructure to increase security of supply.</p> | <p>1. In 2023, ensure that the growth of nationally-financed <b>primary</b> current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, <del>including by making use of the RRF</del> <b>taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility</b> and other <b>EU Union</b> funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Present policy proposals for the social security reform, aiming to increase the efficiency of the system of social benefits, improving incentives to work, and also supporting long-term sustainability of public finances.</p> <p>2. 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In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Present policy proposals for the social security reform, aiming to increase the efficiency of the system of social benefits, improving incentives to work, and also supporting long-term sustainability of public finances.</p> <p>2. 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|   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 4 May 2022. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p>   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 4 May 2022. Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.</p>   | <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 4 May 2022. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p>   |
|   | <p>3. Reduce the impact that pupils’ socio-economic and migrant backgrounds have on their educational outcomes by providing equal access opportunities to schools and by addressing the shortages of qualified teachers. Develop skills of disadvantaged groups, including people from migrant backgrounds, by adapting resources and methods</p>  | <p>3. Reduce the impact that pupils’ socio-economic and migrant backgrounds have on their educational outcomes by providing equal access opportunities to schools and by addressing the shortages of qualified teachers. Develop skills of disadvantaged groups, including people from migrant backgrounds, by adapting resources and methods</p>  | <p>3. Reduce the impact that pupils’ socio-economic and migrant backgrounds have on their educational outcomes by providing equal access opportunities to schools and by addressing the shortages of qualified teachers. Develop skills of disadvantaged groups, including people from migrant backgrounds, by adapting resources and methods</p>  |

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|  | to their needs to help their integration into the labour market.  | to their needs to help their integration into the labour market.  | to their needs to help their integration into the labour market.  |
|  | 4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables and boosting complementary investment in network infrastructure, strengthening internal grids within the country to ensure sufficient network capacity, improving energy efficiency, and further streamlining permitting procedures in relation to renewable energy projects. | 4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables and boosting complementary investment in network infrastructure, strengthening internal grids within the country to ensure sufficient network capacity, improving energy efficiency, and further streamlining permitting procedures in relation to renewable energy projects. | 4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables and boosting complementary investment in network infrastructure, strengthening internal grids within the country to ensure sufficient network capacity, improving energy efficiency, and further streamlining permitting procedures in relation to renewable energy projects. |

This study compares the draft 2022 Country Specific Recommendations (CSRs) proposed by the Commission on 23 May 2019 with the 2022 CSRs formally adopted by the Council (ECOFIN) on 17 June 2022. The comparison is provided in order to facilitate the assessment of the "comply or explain" rule stipulated in Article 2-ab(2) of EU Regulation No 1175/2011: "*The Council is expected to, as a rule, follow the recommendations and proposals of the Commission or explain its position publicly*". A specific Council "comply or explain" [note](#) outlines the changes where the Commission disagreed with the Council's opinion.

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Contact: [egov@ep.europa.eu](mailto:egov@ep.europa.eu)