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2026/0171 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

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

{SWD(2026) 167 final}

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

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Luxembourg on 30 April 2021, the Commission proposed its positive assessment to the Council. On 13 July 2021, the Council approved the positive assessment by means of an implementing decision² ('the Council Implementing Decision of 13 July 2021'). The Council Implementing Decision of 13 July 2021 was amended by the Council Implementing Decisions of 17 January 2023³, 23 September 2024⁴, 14 April 2025⁵, and 13 November 2025⁶.
- (2) On 29 May 2026, Luxembourg made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Luxembourg has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Luxembourg because of objective circumstances concern eight measures.
- (4) Luxembourg has explained that one measure is partially no longer achievable, because of lower demand for support than expected. This concerns LU-C[C4A]-I[I3] Construction of photovoltaic power generation units in business premises. On this

¹ OJ L 57, 18.2.2021, p. 17, ELI: <https://eur-lex.europa.eu/eli/reg/2021/241/oj>.

² See documents: ST 10155/21 INIT; ST 10155/21 ADD 1.

³ See documents: ST 16022/22 INIT.

⁴ See documents: ST 12569/24 INIT; ST 12569/24 ADD 1.

⁵ See documents: ST 7450/25 INIT; ST 7450/25 ADD 1.

⁶ See documents: ST 14446/25 INIT; ST 14446/25 ADD 1.

basis, Luxembourg has requested that this measure be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (5) Luxembourg has explained that seven measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns LU-C[C2A]-I[I] Support scheme for charging points, LU-C[C3B]-I[I1] Electronic document management and Case management, LU-C[C3B]-I[I3] eADEM, LU-C[C3B]-I[I4] National platform for public survey management, LU-C[C4A]-I[I1] Promotion of energy efficiency and renewable energy in housing, LU-C[C4A]-I[I3] Construction of photovoltaic power generation units in business premises, LU-C[C4A]-I[I4] Scaled up measure: Investment [2A-4]: Support scheme for charging points. On this basis, Luxembourg has requested that those measures be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.
- (6) Following the decrease in the level of implementation of a measure in accordance with Article 21 of Regulation (EU) 2021/241, Luxembourg has requested to use the resources freed up by the decrease in the level of its implementation to increase the level of implementation of one measure. This concerns LU-C[C4A]-I[I2] Promotion of zero-emission and active mobility. On this basis, Luxembourg has requested that the level of implementation of one measure be increased. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

Commission's assessment

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

Positive assessment

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

Financial contribution

- (10) The estimated total costs of Luxembourg's amended RRP is EUR 241 100 776. As the amount of the estimated total cost of the amended RRP is equal to the updated maximum financial contribution available for Luxembourg, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the

European Parliament and of the Council⁷, and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Luxembourg's amended RRP should be equal to EUR 241 100 776. Therefore, the financial contribution made available to Luxembourg remains unchanged.

- (11) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 13 July 2021 should be replaced entirely.
- (12) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty,

HAS ADOPTED THIS DECISION:

Article 1
Approval of the assessment of the RRP

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

Article 2
Amendments

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

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

Article 3
Addressee

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels,

For the Council
The President

⁷ Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1755/oj>).