

0. Aanleiding

In gesprekken met andere lidstaten is het belangrijk een consistente woordvoeringslijn over ons nationale Recovery and Resilience Plan (RRP) uit te dragen. Er is veel interesse in ons plan en ook andersom zijn wij geïnteresseerd in de plannen van andere lidstaten. Deze factsheet geeft een update van de stand van zaken in Brussel, de beoordeling van plannen van andere lidstaten en het Nederlandse RRP. Daarna volgt de woordvoeringslijn met de Nederlandse positie t.a.v. de inhoud en tijdslijn voor het Nederlandse RRP. Een Q&A biedt informatie voor specifieke vragen.

1. Stand van zaken

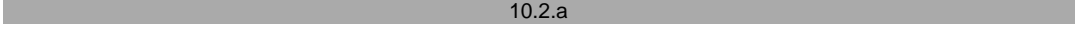



Achtergrond Brussel

- Tijdens de Europese Raad op 21 juli jl. bereikten de regeringsleiders een akkoord over het volgende Meerjarig Financieel Kader (MFK) en het Europees herstelinstrument *Next Generation EU*, waar de *Recovery and Resilience Facility* (RRF) een groot onderdeel van is. De totale omvang van de RRF is 672,5 miljard EUR, waarbij Nederland naar verwachting aanspraak kan maken op 5,96 miljard EUR (huidige prijzen) aan subsidies.
- Het Europees Parlement heeft de RRF-verordening aangenomen op 9 februari, waarna het RRF op 19 februari formeel in werking is getreden. Zie ook bijlage 1.
- Nationale parlementen moeten nog wel het Eigen Middelen Besluit (EMB) ratificeren voordat de CIE het benodigde geld voor de RRF op de kapitaalmarkt kan lenen. De meeste lidstaten zullen dit in maart of april kunnen afronden, alleen van Polen, Hongarije, Duitsland en Nederland is nog niet duidelijk wanneer ratificatie plaatsvindt. Het EMB wordt op dit moment in de Eerste Kamer behandeld, half april zal er tijdens de procedurevergadering waarschijnlijk meer duidelijkheid komen over exacte moment van bespreking en goedkeuring. Belangrijke elementen voor de Nederlandse instemming waren dat toegang tot de middelen conditioneel is aan het doorvoeren van structurele hervormingen in lijn met de landspecifieke aanbevelingen van 2019 en 2020 (*Country Specific Recommendations*; CSR's) uit het Europees Semester en dat de middelen ten goede komen aan de groene en digitale transitie.

Voorwaarden

- Lidstaten dienen een herstelplan in om aanspraak te maken op de RRF-allocatie.
- De RRP's moeten bestaan uit hervormingen en investeringen die *'all or a significant subset'* van de CSR's van het Europees Semester adresseren. Lidstaten moeten onderbouwen als zij niet alle CSR's adresseren.
- Minstens 37% van de allocatie moet besteed worden aan klimaat, minstens 20% aan digitaal.
- Lidstaten moeten maatregelen opnemen die geen structurele kosten bevatten (*'recurring costs'*), die een structurele (*'long-lasting'*) impact hebben, en waarvan een goede kostenonderbouwing overlegd kan worden.
- Het RRP moet bijdragen aan de 6 pilaren: 1) de groene transitie, 2) de digitale transitie, 3) slimme duurzame en inclusieve groei, 4) sociale en territoriale cohesie, 5) gezondheid, en economisch, sociale en institutionele veerkracht, 6) de volgende generatie.
- Op 12 februari publiceerde de Commissie de *Do No Significant Harm* guidelines. Dit principe houdt in dat geen enkele maatregel uit het RRP significante schade mag berokken aan het milieu of klimaat (ook buiten de 37%).
- Naast een mogelijke initiële voorfinanciering van 13% volgen uitbetalingen na het behalen van mijlpalen en doelen, die in het RRP worden vastgesteld.
- Lidstaten kunnen tot 30 april 2021 (*'as a rule'*) hun definitieve plannen indienen. Ook na 30 april is er ruimte om plannen in te dienen. Aandachtspunt daarbij is dat de Commissie 70% van de middelen moet committeren aan een lidstaat voor eind 2022, en de resterende 30% in 2023.

Beoordeling en indiening RRP's van andere lidstaten (zie bijlage 1)

- De herstelplannen van andere lidstaten bieden ook mogelijkheden en verdienkansen voor het Nederlandse bedrijfsleven (e.g. hoe kunnen NL bedrijven zo optimaal mogelijk aangesloten zijn op de uitvoering van de RRP's).
- Bedrijven kunnen de posten, voor zover nog niet gedaan, na goedkeuring van plannen benaderen om deze kansen in kaart te brengen.
- DIO (Directie Internationaal Ondernemen) zal hierin een coördinerende rol vervullen om i.s.m. de posten de kansen te identificeren en het bedrijfsleven hierover te informeren en positioneren.
-  10.2.a 


- De Tweede Kamer heeft daarnaast aandacht voor de gevolgen van de RRF voor het gelijk speelveld op de interne markt in het algemeen, en het NL concurrentievermogen in het bijzonder (zie ook motie Palland)².

² <https://zoek.officielebekendmakingen.nl/kst-21501-30-510.html>

2. Woordvoeringslijn (EN)

General

- The COVID-crisis affects all member states significantly. It is good to see that member states take measures to address the consequences of the crisis. The Netherlands has also announced a number of substantial crisis support measures (estimated at €60 bln since the outbreak in March 2020).
- The Netherlands sees the RRF as an important opportunity to link investments to structural reforms, in order to improve the economic resilience and potential growth of member states. For the Netherlands, and specifically for the Dutch Parliament, it is crucial that reforms address the CSR's. The Commission has announced in its RRF guidance that, in principle, all CSRs should be addressed unless member states can explain why they need to deviate from this principle.
- The Netherlands is pleased with the binding percentages for climate and digital, as included in the regulation. It is important that green and digital transition investments are spent in an effective way. The Netherlands also supports the do no significant harm requirement.

Dutch RRP

- In line with our position during the negotiations, The Netherlands aims to submit an ambitious RRP with structural reforms and investments that address the 2019 and 2020 CSRs.
- The former government has therefore decided that a next government will submit the final RRP for the Netherlands. This process enables the next government, which will be formed in the coming weeks/months, to decide which reforms and investments it will implement in the following years. Given the formation process, the Netherlands is not able to submit a plan before the first deadline of April 30th 2021. The Netherlands aims to submit a final RRP before April 30th 2022.
- In the meantime, we will informally assess the possible substance of a Dutch RRP. Currently, measures that may qualify for the Dutch RRP are explored at a non-political level. We aim to finish the preparations before a next cabinet is in place.
- We value the input of stakeholders. Currently, despite the tight timeline, the stakeholders are involved through our ordinary decentralized approach. Individual departments remain in contact with their relevant stakeholders about concrete measures. The next government will decide how to continue the stakeholder process towards formulating a final RRP.
- The former government (Rutte III) has initiated multiple reforms that seem to meet the conditions for the RRP and provide a solid foundation for the draft plan. These reforms address the 2019 and 2020 CSRs and serve as the starting point of the draft RRP. These measures involve:
 - A new pension scheme that will make the system more robust and better geared to individual needs.
 - Paring back the fiscal allowance for self-employed;
 - A mandatory disability insurance for the self-employed is yet to be formulated.
 - Measures to counter aggressive tax planning;
 - Reforms in the green transition;
- The Commission points out that they expect to see additional reforms that address the CSRs in the area of the housing market (mortgage interest deduction) and the labour market (especially the position of the self-employed).
- The next government will decide on such reforms.
- Next to reforms possible investments are assessed. All explored measures will be assessed by the Commission. Up to now, we have had several fruitful meetings with the Commission, in which valuable advice was provided on specific measures. In the next weeks these meetings will be continued. This in order to do as much preparatory work as possible to finalize our RRP as soon as possible.
- Despite some uncertainty regarding the plan due to the elections, we are eager to remain in close contact with other member states to discuss the RRFs. Also, our Parliament is very interested in the content and implementation of the RRF in other member states and will follow developments closely.

3. Q&A (EN)

What are the Dutch expectations on the total size of the national recovery plan (including direct support, potential loans and/or national funds)?

- Our expected allocation of RRF subsidies amounts to €6 billion (current prices). Naturally, other European funds (including national cofinancing) play a role too, but they will be assessed separately insofar the goals and means differ. We will decide upon synergies of the RRF with other funds in a later stage.

Will the Netherlands apply for a loan from the recovery fund? (If yes, how much?)

- We will most likely not apply for a loan from the recovery fund, as we are probably able to borrow against a lower interest rate than the EU-rate.

Will the Netherlands link funds from the Recovery Fund to national funds? (If yes, how much?)

- We are still looking into this point. National funds such as our National Growth Fund and Infrastructure Fund have separate and independent governance structures. We are figuring out if and how we want to combine them and whether this is possible in light of the RRF-criteria.

Could you please elaborate on the specific measures that will be included in your draft plan?

Reforms

- This government has taken several measures to address the CSRs of both 2019 and 2020. Among these are:
- A new *pension scheme* that will be implemented in the years 2021-2026; The government has worked closely with the social partners to agree reforms that will make the system more robust and better geared to individual needs. At the same time the strengths of our pension system will be retained. As well as reforming the 'second pillar' (occupational pension schemes), the government and its partners have made agreements to ensure that working people in the Netherlands are still in good health by the time they retire. These agreements cover matters such as sustainable employability, early retirement and a slower rise in the state pension age.
- Paring back the *fiscal allowance for self-employed*; The self-employed person's tax allowance will be further reduced, but this will be compensated by the increase in the employment tax credit and the decrease in the basic rate of income tax from 37.35% to 37.10%. This will reduce the differences in the tax burden on employees and self-employed people. From next year, the allowance will be reduced by an extra €110 a year, until it reaches €3,240 in 2036.
- A mandatory *disability insurance for the self-employed* is yet to be formulated;
- Measures to counter *aggressive tax planning*. These measures consist for example of a withholding tax on interest and royalty's (2021) and dividends (2024) for payments to countries that have no or a too low tax on profit (<9%) and countries that are on the European black list regarding taxation. Multinationals will bear a fairer share of the tax burden, but the business climate will be taken into account. For instance, the offsetting of losses will be limited from 2021 onwards and we will explore how to ensure more equal tax treatment of equity and debt.

Investments

- Besides this substantial set of reforms we are exploring potential investments for our recovery plan. We are looking at both investments agreed upon by the incumbent government as well as potentially new investments that could be agreed upon in the coming years.
- The quality of these investments (effectivity and efficiency) is of utmost importance. This ensures that the funds that are allocated to the Netherlands are being put to good use. Investments should of course also be in line with the country specific recommendations for the Netherlands, the policy priorities of the Commission (climate, digitalization, economic recovery) and other relevant criteria.

How does the Netherlands look at cross-border and multi-country projects under the RRF? Will you be open for cooperation in this regard?

- In general, we focus on the 2019 and 2020 CSRs and investments in the green and digital transitions, in line with the RRF-regulation.

- We are exploring options for cross-border and multi-country projects, for example relating to IPCEI hydrogen. It is however challenging to match these initiatives with the RRF-requirements.
- We are open to look at possibilities with counterparts for cross-border and multi-county projects. We do stress, however, that the final decision on this will be made by the next government. We will be happy to bring you into contact with the relevant colleagues.