previous years. It has taken into account not only their relevance for sustainable fiscal and socioeconomic policy in Ireland, but also their compliance with EU rules and guidance, given the need to strengthen the Union’s overall economic governance by providing Union-level input into future national decisions.

(29) In the light of that assessment, the Council has examined the 2020 Stability Programme and its opinion\(^8\) is reflected in particular in recommendation (1) below.

(30) In the light of the Commission’s in-depth review and this assessment, the Council has examined the 2020 National Reform Programme and the 2020 Stability Programme. The present recommendations take into account the need to tackle the pandemic and facilitate the economic recovery as a first necessary step to permit an adjustment of imbalances. Recommendations directly addressing the macroeconomic imbalances identified by the Commission under Article 6 of Regulation (EU) No 1176/2011 are reflected in recommendations (1), (2) and (4),

HEREBY RECOMMENDS that Ireland take action in 2020 and 2021 to:

1. In line with the general escape clause, take all necessary measures to effectively address the pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment. Improve accessibility of the health system and strengthen its resilience, including by responding to health workforce’s needs and ensuring universal coverage to primary care.

2. Support employment through developing skills. Address the risk of digital divide, including in the education sector. Increase the provision of social and affordable housing.

3. Continue to provide support to companies, notably small and medium-sized enterprises, especially through measures ensuring their liquidity. Front-load mature public investment projects and promote private investment to foster the economic recovery. Focus investment on the green and digital transition, in particular on clean and efficient production and use of energy, sustainable public transport, water supply and treatment, research and innovation and digital infrastructure.

4. Broaden the tax base. Step up action to address features of the tax system that facilitate aggressive tax planning, including on outbound payments. Ensure effective supervision and enforcement of the anti-money laundering framework as regards professionals providing trust and company services.

Done at Brussels,

For the Council
The President

\(^8\) Under Article 5(2) of Council Regulation (EC) No 1466/97.