



EUROPEAN  
COMMISSION

Brussels, 19.10.2023  
COM(2023) 674 final

2023/0383 (NLE)

Proposal for a

**COUNCIL IMPLEMENTING DECISION**

**amending Implementing Decision (EU) (ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria**

{SWD(2023) 344 final}

Proposal for a

## **COUNCIL IMPLEMENTING DECISION**

**amending Implementing Decision (EU) (ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria**

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 Facility<sup>1</sup>, 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 Austria on 30 April 2021, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 13 July 2021<sup>2</sup>.
- (2) Pursuant to Article 11(2) of Regulation (EU) 2021/241, the maximum financial contribution for non-repayable financial support of each Member State should be updated by 30 June 2022 in accordance with the methodology provided therein. On 30 June 2022, the Commission presented the results of that update to the European Parliament and the Council.
- (3) On 14 July 2023, Austria submitted a modified national RRP, including a REPowerEU chapter in accordance with Article 21c of Regulation (EU) 2021/241, to the Commission.
- (4) The modified RRP includes a reasoned request to the Commission to propose to the Council to amend the Council Implementing Decision in accordance with Article 21(1) of Regulation (EU) 2021/241 considering the RRP to be partially no longer achievable due to objective circumstances. The modifications to the RRP submitted by Austria concern 14 measures.
- (5) On 14 July 2023, the Council addressed recommendations to Austria in the context of the European Semester. In particular, the Council recommended that Austria winds down the emergency energy support measures in force as soon as possible in 2023 and

---

<sup>1</sup> OJ L 57, 18.2.2021, p. 17.

<sup>2</sup> ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1.

2024. Austria was also recommended to ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally-financed net primary expenditure in 2024 to not more than 4.6%, preserves nationally financed public investment and ensures the effective absorption of grants under the RRF and of other Union funds, in particular to foster the green and digital transition. For the period beyond 2024, a medium-term fiscal strategy of gradual and sustainable consolidation is recommended to be pursued, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. The Council also recommended that Austria ensures the adequacy and fiscal sustainability of its long-term care system and the fiscal sustainability of its health care system. Additionally, Austria was recommended to simplify and rationalise fiscal relations and responsibilities across layers of government and to improve its tax mix to support inclusive and sustainable growth. Furthermore, the Council recommended that Austria should continue with the steady implementation of its RRP and its cohesion policy programmes and swiftly finalise the REPowerEU chapter with a view to rapidly starting its implementation. Moreover, the Council recommended Austria to boost the labour market participation of women, including by enhancing quality childcare services, and to improve labour market outcomes for disadvantaged groups, such as low-skilled jobseekers and people with a migrant background, including by raising their levels of basic skills. Regarding the challenges Austria is faced with on energy, the Council recommended to Austria to reduce its overall reliance on fossil fuels and diversify gas supply sources to reduce dependence on Russia. It also recommended to Austria to accelerate the deployment of renewable energy and the necessary infrastructure, including by simplifying permitting procedures, and to enhance energy efficiency. Lastly, the Council recommended to reduce emissions, in particular in the transport sector, and to step up policy efforts aimed at the provision and acquisition of the skills needed for the green transition.

- (6) The submission of the modified RRP followed a consultation process, conducted in accordance with the national legal framework, involving local and regional authorities, social partners, civil society organisations, youth organisations and other relevant stakeholders. The summary of the consultations was submitted together with the modified national RRP.
- (7) Pursuant to Article 19 of Regulation (EU) 2021/241, the Commission assessed the relevance, effectiveness, efficiency, and coherence of the modified RRP, in accordance with the assessment guidelines set out in Annex V to that Regulation.

***Amendments based on Article 21 of Regulation 2021/241***

- (8) The amendments to the RRP submitted by Austria because of objective circumstances concern 14 measures.
- (9) Austria has explained that three targets related to two measures are no longer totally achievable due to disruption in supply chains which have led to costs increases. This concerns, respectively, targets 15 and 16 of investment 1.B.3 (Zero - emission buses) as well as the description of that investment and target 40 of reform 1.D.1 (Renewables Expansion Law) as well as the description of that reform under component 1 (Sustainable Recovery). In order to maintain the ambition of the RRP, Austria has requested to increase target 39 of reform 1.D.1 (Renewables Expansion Law) under component 1 (Sustainable Recovery). On this basis, Austria has requested to decrease targets 15, 16 and 40 and increase target 39, and the Council Implementing Decision should be amended accordingly.

- (10) Austria has explained that two targets and one milestone related to three measures are no longer totally achievable in the given implementation timeline due to disruption in supply chains which have led to delays in delivering required materials and in taking investment decisions. This concerns respectively target 42 of investment 1.D.2 (Transforming industry towards climate neutrality) under component 1 (Sustainable Recovery), target 103 of investment 3.D.2 (IPCEI Hydrogen) under component 3 (Knowledge based Recovery) and milestone 138 of investment 4.C.3 (Renovation of Volkskundemuseum Wien and Prater Ateliers) under component 4 (Just Recovery). On this basis, Austria has requested to extend the implementation timeline of the aforementioned milestone and to revise the content of the targets to accommodate for the delays. To make the aforementioned changes, the Council Implementing Decision should be amended accordingly.
- (11) Austria has explained that six targets related to two measures are no longer totally achievable due to increased costs. This concerns, respectively, targets 46, 47 and 48 of investment 2.A.2 (Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections) as well as the description of that investment under component 2 (Digital Recovery) and targets 108, 109 and 110 of investment 4.A.2 (Funding of primary health care projects) under component 4 (Just Recovery). Austria has requested to amend and decrease the aforementioned targets, and the Council Implementing Decision should be amended accordingly.
- (12) Austria has explained that two targets related to two measures are no longer totally achievable due to the existence of manifestly better alternatives for achieving the original ambitions of the measures. This concerns, respectively, targets 7 and 8 of investment 1.A.3 (Combating energy poverty) and the description of that investment under component 1 (Sustainable Recovery) and the description of investment 1.D.2 (Transforming industry towards climate neutrality) under component 1 (Sustainable Recovery). On this basis, Austria has requested to amend and decrease targets 7 and 8, amend the description of investment 1.D.2, and the Council Implementing Decision should be amended accordingly.
- (13) Austria has explained that eight targets and one milestone related to three measures are no longer totally achievable due to lack of demand from potential beneficiaries. This concerns, respectively, milestone 60 of investment 2.C.2 (Digitalisation fund public administration) as well as the description of that investment under component 2 (Digital Recovery), targets 70 and 72 of investment 2.D.3 (Green investments in enterprises) under component 2 (Digital Recovery) and targets 123, 124, 125, 126, 127 and 128 of investment 4.B.3 (Climate-friendly town centres) under component 4 (Just Recovery). In order to maintain the ambition of the RRP, Austria has requested to increase target 71 of investment 2.D.3 (Green investments in enterprises) under component 2 (Digital Recovery). On this basis, Austria has requested to amend milestone 60, decrease targets 70, 72, 123, 126 and 127, increase target 71 and remove targets 124, 125 and 128, and the Council Implementing Decision should be amended accordingly.
- (14) Austria has explained that two targets related to one measure are no longer totally achievable due to delays in public procurement. This concerns, respectively, targets 54 and 55 in investment 2.B.2 (Provision of digital end-user devices to pupils) under component 2 (Digital Recovery). On this basis, Austria has requested to merge these two targets, extend the implementation timeline and amend the measure and target descriptions, and the Council Implementing Decision should be amended accordingly.

- (15) Austria has explained that two targets related to one measure are no longer totally achievable in the given implementation timeline due to labour shortages, changes in working patterns as well as temporary closure of kindergartens linked to the impact of the Covid-19 pandemic. This concerns, respectively, targets 95 and 96 of investment 3.C.3 (Expansion of elementary education) and the description of that investment under component 3 (Knowledge based Recovery). On this basis, Austria has requested to extend the implementation timeline of the aforementioned targets, amend the descriptions of target 95 and of investment 3.C.3, and the Council Implementing Decision should be amended accordingly.
- (16) Austria has explained that two targets related to one measure are no longer totally achievable in the given implementation timeline due to the impact of the influx of displaced people provoked by Russia's war of aggression against Ukraine. This concerns targets 90 and 91 of reform 3.C.1 (Improved access to education) under component 3 (Knowledge based Recovery). On this basis, Austria has requested to remove targets 90 and 91, add milestones 90a, 90b and 91a, and amend the description of the measure, and the Council Implementing Decision should be amended accordingly.
- (17) The Commission considers that the reasons put forward by Austria justify the amendment pursuant to Article 21(2) of that Regulation.
- (18) The distribution of milestones and targets in instalments should be amended to take into account the new allocation, the amendments to the plan and the indicative timeline presented by Austria.

#### ***Corrections of clerical errors***

- (19) Seven clerical errors have been identified in the text of the Council Implementing Decision, affecting three milestones and targets as well as four measure descriptions under eight measures. The Council Implementing Decision should be amended to correct those clerical errors that do not reflect the content of the RRP submitted to the Commission on 30 April 2021, as agreed between the Commission and Austria. Those clerical errors relate to the description of reform 3.A.1 (Research, Innovation and Technology Strategy 2030 (RTI Strategy 2030)), the description of investment 3.A.4 ((Digital) Research Infrastructures), the number and name of investment 3.B.2 (Promoting re-skilling and up-skilling) in the table 'J.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support', in the row for milestone 87, the description of reform 4.A.1 (Enhancing primary health care), the description of reform 4.B.1 (Soil protection strategy), milestone 146 of reform 4.D.1 (Spending review focusing on green and digital transformation) as well as milestone 159 of reform 4.D.5 (Eco-social tax reform) under component 4 (Just Recovery). Those corrections do not affect the implementation of the measures concerned.

#### ***The REPowerEU chapter based on Article 21c of Regulation 2021/241***

- (20) The REPowerEU chapter includes two new reforms and one new investment. Reform 5.A.1 (Acceleration of permitting procedures for renewables) concerns the amendment to the national environmental impact assessment law. It aims to streamline permitting procedures for renewable energy projects, by introducing important procedural simplifications. Reform 5.A.2 (Hydrogen as key technology to climate neutrality) is related to the adoption of a national Hydrogen Strategy and the implementation of key measures contained in it. Investment 5.B.1 (Photovoltaic systems) is a subsidy scheme

for private individuals supporting the installation and expansion of photovoltaic systems with or without electricity storage, accelerating the expansion of renewable energy.

- (21) The REPowerEU chapter also includes investment 5.B.2 (Funding zero-emission commercial vehicles and infrastructure), which is a scale-up of investment 1.B.4 (Zero-emission utility vehicles) under component 1 (Sustainable Recovery). The scaled-up measure is related to a new funding scheme that targets heavy-duty zero-emission commercial vehicles and related charging infrastructure, supporting the reduction of emissions in road transport. It introduces a substantive improvement in the level of ambition of the investment already included in the national RRP.
- (22) The Commission has assessed the modified RRP including the REPowerEU chapter against the assessment criteria laid down in Article 19(3) of Regulation 2021/241.

***Balanced response contributing to the six pillars***

- (23) In accordance with Article 19(3), point (a), of and Annex V, criterion 2.1, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter represents to a large extent (Rating A) a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all of the six pillars referred to in Article 3 of that Regulation, taking into account the specific challenges faced by and the financial allocation for Austria.
- (24) The initial RRP presented a comprehensive and adequately balanced response to the economic and social situation, thereby contributing to all six pillars referred to in Article 3 of Regulation (EU) 2021/241, taking the specific challenges and the financial allocation of Austria into account.
- (25) The Commission considers that the modification of the plan along with the REPowerEU chapter only impacts the assessment of the contribution of the RRP to the first pillar on the green transition, the second pillar on digital transformation and the sixth pillar on next generation. For the other pillars, the nature and extent of the proposed modifications to the RRP do not have an impact on the previous assessment of the plan representing to a large extent a comprehensive and adequately balanced response to the economic and social situation, and on its appropriate contribution to all six pillars referred to in Article 3 of Regulation (EU) 2021/241.
- (26) Regarding the green transition pillar, the REPowerEU chapter includes reforms and investments contributing to increasing the share and accelerating the deployment of renewable energy, ramping up the production of renewable hydrogen and the uptake of hydrogen in sectors which are otherwise difficult to decarbonise, expanding and accelerating the integration of renewable energy in its energy system as well as supporting zero-emission transport and its infrastructure.
- (27) Regarding the digital transformation pillar, the modifications of measures have reduced the contribution of the modified plan to this pillar. The main impact of the revision concerns the investment into the deployment of the Gigabit-capable networks and investment into the Digitalisation Fund for public administration, with a decrease in the contribution to the digital target of EUR 488 million. However, the digital contribution of the modified plan remains well-above the minimum threshold of 20% (i.e., 36%), testifying to the important contribution the implementation of the RRP will provide to the digital transformation.
- (28) Regarding the next generation pillar, the modified plan does not reduce the ambition of the initial plan. Removing the intermediate target from the investment in providing



digital devices to pupils does not impact the overall target. The target regarding pupils eligible for promotion from 5th school year is replaced by two milestones aiming at fully implementing the national standardised assessments of the “Individual Competence Assessment PLUS” (iKMPLUS) and its extension with additional modules so that pupils have access to a standardised assessment providing them with feedback on their learning progress. The target on pupils from migration background having achieved secondary level II degree is replaced by a new milestone aiming at establishing criteria for the specification of the socio-economic baseline of schools which would also guide the allocation of human resources to schools.

***Addressing all or a significant subset of challenges identified in country-specific recommendations***

- (29) In accordance with Article 19(3), point (b) of and Annex V, criterion 2.2, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter is expected to contribute to effectively addressing all or a significant subset of challenges (Rating A) identified in the relevant country-specific recommendations addressed to Austria, including fiscal aspects thereof, or challenges identified in other relevant documents officially adopted by the Commission in the context of the European Semester.
- (30) In particular, the modified RRP takes into account the country-specific recommendations formally adopted by the Council prior to the assessment of the modified plan by the Commission. As the maximum financial allocation for Austria has been adjusted upward, all 2022 and 2023 structural recommendations are considered in the overall assessment.
- (31) Having assessed progress in the implementation of all relevant country-specific recommendations at the time of submission of the modified national RRP, the Commission finds that the recommendation 2022.1.3 on pursuing a fiscal policy aimed at achieving prudent medium-term fiscal positions was fully implemented. Substantial progress has been achieved with respect to the recommendations 2022.1.2 on expanding public investment for the green and digital transitions and 2020.3.1 on the implementation of liquidity and support measures, in particular to small and medium-sized enterprises.
- (32) The modified RRP includes an extensive set of mutually reinforcing reforms and investments that contribute to effectively addressing all or a significant subset of the economic and social challenges outlined in the country-specific recommendations addressed to Austria by the Council in the context of the European Semester, notably to accelerate the deployment of renewable energy and the necessary infrastructure and reduce emissions in the transport sector. Moreover, they include expanding investment in the digital transition, ensuring the sustainability of the healthcare system, improving childcare services and ensuring equal opportunities in learning and raising basic skills in order to improve labour market outcomes for disadvantaged groups, such as low-skilled jobseekers and people with a migrant background.
- (33) The REPowerEU chapter is expected to contribute to reinforcing the ambition of the plan as regards the relevant CSRs addressed in the field of energy and green transition. Notably, efforts to accelerate the expansion of renewable energy and reducing reliance on fossil fuels (CSRs 2019.3.3., 2020.3.7., 2022.4.1., 2022.4.2., 2023.4.1. and 2023.4.2.) include the reform of the national environmental impact assessment law, aimed at streamlining the permitting process and thus facilitating the implementation of renewable energy projects. The investment into the subsidy scheme for installing

and expanding “rooftop” photovoltaic systems, incentivising the uptake of solar energy in buildings, is set to also contribute to the expansion of renewable energy and investment in the green transition (CSRs 2019.3.3., 2020.3.7., 2022.4.2., 2023.4.3.). Similarly, the national Hydrogen Strategy, aimed at ramping up production and use of renewable hydrogen in Austria, is expected to contribute to increasing the production and use of renewable energy in Austria and reducing reliance on fossil fuels (CSRs 2019.3.1., 2019.3.3., 2020.3.5., 2020.3.7., 2022.4.2., 2023.4.3.). Lastly, the funding scheme for heavy-duty zero-emission commercial vehicles and charging infrastructure, aimed at reducing emissions in the road transport, is expected to effectively address a number of challenges related to investments in the green transition and sustainable mobility as well as the reduction of emissions in the transport sector, while also counterbalancing the modification of investment 1.B.3. (‘Zero-emission Buses’) of the initial RRP (CSRs 2019.3.3., 2020.3.6., 2023.4.5.).

- (34) As regards the main changes brought by the revision of the plan, the modification of investment 1.A.3 (‘Combating energy poverty’) redesigned the target and the nature of the recipient pool. However, the new measure is expected to be even better targeted to people prone to energy poverty. Moreover, the overall goal of component 1.A. (Renovation Wave) of promoting the green transition, including through the transition to more sustainable and affordable heating (CSRs 2019.3.3., 2020.3.7., 2022.4.3., 2023.4.4.), remains sufficiently addressed through the frontloading of two targets on the exchange of oil and gas heating systems (1.A.2.). Similarly, the reduction of the target on installation of renewable hydrogen production capacity (target 40, reform 1.D.1. (Renewables Expansion Law)) is compensated for by the increase in the target on additional capacity from renewable sources, thereby preserving the overall ambition on expanding renewable energy production (CSRs 2019.3.3., 2020.3.7., 2022.4.1., 2022.4.2., 2023.4.1. and 2023.4.2., 2023.4.3.). Modifications and delays regarding investment 1.D.2. (Transforming industry towards climate neutrality) reflect the need to prioritise, dealing with the impact of the Russian war of aggression against Ukraine on energy prices and supply, thereby better targeting the most recent set of energy CSRs (2022.4.1., 2022.4.2., 2023.4.1. and 2023.4.2.). With regard to addressing investments in the digital transition and CSRs 2019.3.2., 2020.3.5. and 2020.2.2., the modifications of investment 2.A.2. (Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections), concerning the reduction of the target on the number of households with access to broadband, preserve the ambition to address the digital transition, since the amount of investment in the digital transition in the Austrian RRP (which is well above the 20% target) remains comparatively high. Furthermore, the modified plan has preserved the ambition on improved access to education and basic skills (CSRs 2019.2.4., 2020.2.1., 2020.2.2., 2023.3.2.) through replacing the targets of pupils that have been promoted to the next grade or completed a school type and of pupils from migrant background having achieved secondary level II degree under reform 3.C.1. (Improved access to education) with three new milestones improving the quality and accessibility of school education in Austria.

#### ***Do no significant harm***

- (35) In accordance with Article 19(3), point (d), of and Annex V, criterion 2.4, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter is expected to ensure that no measure (Rating A) for the implementation of reforms and investments projects included in this RRP does significant harm to environmental



objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>3</sup> (the principle of ‘do no significant harm’).

- (36) Changes introduced in measures through the modification of the RRP do not affect the assessment of the compliance with the principle of ‘do no significant harm’ carried out for the original RRP, as they do not change the substance of the measures.
- (37) As concerns the measures introduced by the REPowerEU chapter, Austria provided a systematic assessment of each measure in line with the Commission’s technical guidance on the application of ‘do no significant harm’ under the Recovery and Resilience Facility Regulation (2021/C58/01). The reform of the national Environmental Impact Assessment Act (5.A.1) streamlines permitting procedures for renewable energy projects and aims to strengthen soil protection by avoiding excessive land-use. The Austrian Hydrogen Strategy (5.A.2) supports the decarbonisation of the energy system and aims at reducing Austrian dependency on fossil fuels imports. While it supports only the production of renewable hydrogen in Austria, it also contains measures with a potential use of low-carbon hydrogen under strict conditions ensuring that greenhouse gas emissions are separated and fully captured. Furthermore, when implementing the activities laid down in the Hydrogen Strategy, Austria explained that it will ensure compliance with the criteria for the sustainable use and protection of water set out in Regulation (EU) 2021/2139<sup>4</sup>. Whilst the investment in photovoltaic systems (5.B.1) reduces greenhouse gas emissions, it also targets installations exclusively on buildings to avoid additional land use. The investment supporting the expansion of zero-emission commercial vehicles and the related infrastructure (5.B.2) contributes to the decarbonisation of the transport sector and will require recipients to comply with Regulation (EU) 2021/2139. Both investments oblige recipients to respect ambitious standards with respect to reusability and recyclability.

#### ***Contribution to the REPowerEU objectives***

- (38) In accordance with Article 19(3), point (da), of Annex V, criterion 2.12, to Regulation (EU) 2021/241, the REPowerEU chapter is expected to effectively contribute to a large extent (Rating A) to energy security, an increase in the uptake of renewables, an increase of energy storage capacities or the necessary reduction of dependence on fossil fuels before 2030.
- (39) The reform of the national environmental impact assessment law aims at accelerating the permitting of renewable energy projects. It is expected to increase the share of renewables in Austria’s energy mix, thus contributing to the REPowerEU objective of accelerating the deployment of renewable energy, in accordance with Article 21c (3), point (b) of Regulation (EU) 2021/241. The reform (i) introduces various procedural simplifications, (ii) deems investments in renewable energy as projects of particularly

---

<sup>3</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

<sup>4</sup> Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1)

high public interest, (iii) reduces the length of permitting procedures on administrative and judicial level and (iv) increases the use of electronic tools.

- (40) The national Hydrogen Strategy provides for a new policy and regulatory framework focusing on (i) ramping up the production of renewable hydrogen and the use of hydrogen in hard-to-decarbonise sectors, (ii) installing 1 GW electrolyser capacity in Austria by 2030 and (iii) developing a hydrogen infrastructure enabling imports of hydrogen, thereby contributing to the REPowerEU objective of accelerating the deployment of renewable energy, in accordance with Article 21c (3), point (b) of Regulation (EU) 2021/241.
- (41) The investment incentivising the uptake of solar energy in buildings supports installation of photovoltaic systems (with or without electricity storage) and thus contributes to the REPowerEU objective of accelerating the deployment of renewable energy, in accordance with Article 21c (3), point (b) of Regulation (EU) 2021/241.
- (42) The scaled-up investment in zero-emission vehicles and infrastructure is expected to reduce road traffic related greenhouse gas and air pollutant emissions, and thus contribute to the REPowerEU objective of supporting zero-emission transport and its infrastructure, in accordance with Article 21c (3), point (e) of Regulation (EU) 2021/241.
- (43) The measures included in the REPowerEU chapter reinforce the reforms and investments included in Austria's original RRP and are coherent also with other measures adopted by Austria outside the RRP, focusing on securing its energy supply, expansion of renewable energy and energy efficiency of buildings and industry.
- (44) The REPowerEU chapter also addresses the need to diversify away from fossil fuels by accelerating the deployment of renewable energy and by supporting the development of hydrogen infrastructure, thus increasing Austria's energy security of supply.

***Measures having a cross-border or multi-country dimension or effect***

- (45) In accordance with Article 19(3), point (db), of and Annex V, criterion 2.13, to Regulation (EU) 2021/241, the measures included in the REPowerEU chapter are expected to a large extent (Rating A) to have a cross-border or multi-country dimension or effect.
- (46) The measures aimed at (i) accelerating the permitting of renewable energy projects, (ii) ramping up the production and use of hydrogen, and (iii) supporting investments in photovoltaic systems are all expected to contribute to expanding the production of renewables and developing the needed storage and transmission infrastructure, and thus reduce demand for fossil fuels.
- (47) The total costs of these measures account for a total of EUR 140 304 520, representing more than 66% of the estimated costs of the REPowerEU chapter, thus exceeding the indicative target of 30%.
- (48) Given Austria's central geographical position and its electricity and gas interconnectors to the neighbouring Member States, the reforms and the investment included in the REPowerEU chapter are expected to reduce energy dependency on fossil fuels as well as energy demand and thus to a large extent contribute to the improvement of cross border energy flows and the security of energy supply of the Union.

***Contribution to the green transition including biodiversity***

- (49) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter, contains measures that contribute to a large extent (Rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 56% of the RRP's total allocation and 100% of the total estimated costs of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to that Regulation. In accordance with Article 17 of Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter is consistent with the information included in the National Energy and Climate Plan 2021-2030.
- (50) The modified RRP contains measures that effectively contribute to the green transition, including biodiversity, whereas the modifications of the existing measures do not impact the overall ambition of the plan. The REPowerEU chapter represents further efforts to reduce the dependence on fossil-energy by accelerating the deployment of renewable energy and thus speed up the green transition.
- (51) By introducing (i) structural simplifications streamlining the permitting procedures for renewable energy projects, (ii) provisions strengthening soil protection, (iii) a new policy and regulatory framework enabling greater production and use of renewable hydrogen, and (iv) incentives for investment in zero-emission vehicles and in solar energy on buildings, while relying on equipment with high durability and recyclability, the reforms and investments in the REPowerEU chapter are expected to have a lasting positive impact.
- (52) The measures in the REPowerEU chapter contribute to the attainment of the 2030 climate target and the objective of EU climate neutrality by 2050 as they aim to support the production of renewable hydrogen, incentivise the uptake of renewable energy, and reduce carbon emissions in the transport sector.

#### ***Contribution to the digital transition***

- (53) In accordance with Article 19(3), point (f), of and Annex V, criterion 2.6, to Regulation (EU) 2021/241, the modified RRP contains measures that contribute to a large extent to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 36% of the modified RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.
- (54) The positive assessment of the contribution to the digital transition provided in the Council Implementing Decision of 13 July 2021 remains valid. The modified RRP entails modifications to four measures relating to the digital transition: investment 2.A.2 (Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections), investment 2.B.2 (Provision of digital end-user devices to pupils), investment 2.C.2 (Digitalisation fund public administration) and investment 2.D.2 (Digital investments in enterprises and investment) under component 2 (Digital Recovery), and does not include new measures that contribute to the digital transition. Although the above-mentioned modifications, coupled with the increased maximum financial contribution, decrease the digital contribution of the modified RRP to 36%, the digital contribution remains significantly above the target of 20% set in Article 19(3), point (f) of Regulation (EU) 2021/241.
- (55) The modified RRP continues to significantly contribute to the digital transition in Austria, notably by supporting the widespread deployment of Gigabit-capable access

networks, digitalisation of businesses and public administration, provision of digital devices to pupils and development of digital skills and advanced digital technologies, such as quantum computing and microelectronics.

### ***Lasting impact***

- (56) In accordance with Article 19(3), point (g), of and Annex V, criterion 2.7, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter is expected to have a lasting impact on Austria to a large extent (Rating A).
- (57) The initial assessment of the RRP, in accordance with Article 19(3), point (g), of and Annex V, criterion 2.7, to Regulation (EU) 2021/241 found that the RRP was expected to have a lasting impact on Austria to a large extent (Rating A).
- (58) The modified RRP does not reduce the ambition of the initial plan as a whole, with significant investments expected to have a lasting impact in particular what regards the green and digital transitions. It takes into account the unexpectedly strong increase of inflation, disruption in supply chains as well as the prolonged impact of the COVID-19 crisis. It also includes the new REPowerEU chapter which, in addition to the existing measures, is also expected to have lasting positive effects on the Austrian economy and further boost its green transition. In particular, the REPowerEU measures are expected to contribute to the green transition by expanding and accelerating the deployment of renewable energy infrastructure and decarbonising the transport sector. The reforms in the REPowerEU chapter are also expected to have a long-lasting impact on Austria by simplifying and streamlining permitting procedures for renewables and increasing the production and uptake of renewable hydrogen.

### ***Monitoring and implementation***

- (59) In accordance with Article 19(3), point (h), of and Annex V, criterion 2.8, to Regulation (EU) 2021/241, the arrangements proposed in the modified RRP including the REPowerEU chapter are adequate (Rating A) to ensure effective monitoring and implementation of the RRP, including the envisaged timetable, milestones and targets, and the related indicators.
- (60) The initial assessment of the RRP, in accordance with Article 19(3), point (h), of and Annex V, criterion 2.8, to Regulation (EU) 2021/241, found that the arrangements proposed in the RRP are adequate (Rating A) to ensure effective monitoring and implementation of the RRP, including the envisaged timetable, milestones and targets, and the related indicators.
- (61) The nature and extent of the proposed modifications to Austria's RRP do not have an impact on the previous assessment of the effective monitoring and implementation of the RRP. The milestones and targets that accompany the modified measures, including those in the REPowerEU chapter, are clear and realistic and the proposed indicators for those milestones and targets are relevant, acceptable and robust.

### ***Costing***

- (62) In accordance with Article 19(3), point (i), of and Annex V, criterion 2.9, to Regulation (EU) 2021/241, the justification provided in the modified RRP including the REPowerEU chapter on the amount of the estimated total costs of the RRP is to a medium extent (Rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate to the expected national economic and social impact.
- (63) For the costing assessment of the original plan, Austria provided individual cost estimates for all the measures. The majority of the cost estimates were deemed

plausible, substantiated by reference costs for the key cost drivers, supported by clear evidence and in line with comparable reforms or investments. The justification provided in the original plan on the amount of the estimated total costs of the RRP was to a medium extent reasonable and plausible, in line with the principle of cost-efficiency and was commensurate to the expected national economic and social impact and obtained a 'B' rating at the time.

- (64) Austria has provided detailed information on costs related to all the modified measures, as well for the new and scaled up investments in the REPowerEU chapter. The estimated costs of the measures included in the REPowerEU chapter are in line with the nature and type of the envisaged reforms and investments, accompanied by concrete costing evidence and studies. The changes in the cost estimates for amended measures were justified and proportional and as such the reasonability and plausibility of these cost estimates were not altered compared to the original RRP. Austria provided detailed justifications for the proposed amendments, accompanied by data on the implementation of projects when possible. Most of the costs of the new and modified measures are well justified, reasonable, plausible and do not include costs covered by existing or planned EU financing. In some cases, details on the methodology and assumptions used to make the cost estimates were limited, partly due to the novelty of the measures, preventing an A rating under this assessment criterion. Finally, the estimated total cost of the RRP is in line with the principle of cost-efficiency and commensurate to the expected national economic and social impact.

#### *Protection of the financial interests of the Union*

- (65) In accordance with Article 19(3), point (j), of and Annex V, criterion 2.10, to Regulation (EU) 2021/241, the arrangements proposed in the modified RRP including the REPowerEU chapter and the additional measures contained in this Decision are adequate (Rating A) to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes. This is without prejudice to the application of other instruments and tools to promote and enforce compliance with Union law, including for preventing, detecting and correcting corruption, fraud and conflicts of interest, and for protecting the Union budget in line with Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council<sup>5</sup>.
- (66) The original assessment of the RRP, in accordance with Article 19(3), point (j), of and Annex V, criterion 2.10, to Regulation (EU) 2021/241, concluded that the arrangements proposed in the original RRP were adequate (Rating A) to prevent, detect and correct corruption, fraud and conflicts of interest when using the funds provided under that Regulation, and that the arrangements were expected to effectively avoid double funding under that Regulation and other Union programmes.
- (67) Since the original assessment, the Commission has had access to information on the Austrian audit and control system's actual implementation. This includes the preliminary findings of the audit on the protection of the financial interests of the Union (PFIU) performed by the Commission in Austria.

---

<sup>5</sup> Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433 I, 22.12.2020, p. 1).



- (68) In light of this information, the Commission considers that the internal control system of the Austrian RRP is overall adequate, but it has some deficiencies that must be addressed through a dedicated audit and control milestone. These relate to a weakness in the recording of data required by Art. 22 (2) d (i) – (iii) of the RRF Regulation, the checks for double-funding, also against funding from other Union programmes, and the documentation of these checks. The internal control system described in the modified Austrian Recovery and Resilience Plan and the additional measures contained in this Decision, including for the collection and making available of data on final recipients, are adequate with respect to preventing, detecting and correcting corruption, fraud, conflict of interest when using the funds under the RRF and to avoid double funding from the RRF and other Union programmes.
- (69) An additional milestone on audit and control should be introduced. To ensure an effective implementation of proportionate measures for the protection of the financial interests of the Union (PFIU) according to the Article 22 of the RRF Regulation, legally binding agreements should be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. Such agreements should set out an obligation for these implementing bodies to (a) collect and ensure access to the data required by Article 22 (2) (d) (i) - (iii) of the RRF Regulation and (b) conduct appropriate controls of double funding between the RRF and other Union programmes and document these controls. Where the aforementioned obligations are already legal requirements no legally binding agreement is necessary.

#### ***Coherence of the RRP***

- (70) In accordance with Article 19(3), point (k), of and Annex V, criterion 2.11, to Regulation (EU) 2021/241, the modified RRP including the REPowerEU chapter includes to a high extent (Rating A) measures for the implementation of reforms and public investment projects that represent coherent actions.
- (71) The original RRP is structured around four components which contain investment and reform measures to contribute to the overarching aim of addressing long-lasting structural challenges and challenges that have become more acute during the COVID-19 crisis. Furthermore, the investment and reforms are embedded in a coherent framework to make the Austrian economy fit for the future, particularly as regards the green and digital transition, innovation, competitiveness, and social cohesion. The original assessment concluded that the RRP included to a high extent (Rating A) measures for the implementation of reforms and public investment projects that represent coherent actions.
- (72) The modification amends the four existing components, and brings an additional (5<sup>th</sup>) component, the REPowerEU component. The modifications made to the existing components do not alter the overall coherence of the plan, taking into account the way the components are mutually reinforcing and complementary. The additional component related to REPowerEU's objectives brings an additional coherence layer as it includes measures to further reinforce the reduction of greenhouse gas emissions and to promote the use of renewable energy which is particularly important in the context of reducing dependency on fossil fuels. The modifications do not have contradictory aims or possible negative effects on one another.

#### ***Any other assessment criteria***

- (73) The Commission considers that the modifications put forward by Austria do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1 of 13 July 2021 on the approval of the assessment of the RRP for Austria regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (c).

#### ***Consultation process***

- (74) In preparation of the modified RRP, including the REPowerEU chapter, the Austrian authorities conducted a wide consultation including social partners, local and regional authorities, civil society organisations and other relevant stakeholders, in particular as part of the process for preparing the National Reform Programme from February to April 2023. In addition, the authorities held an online public consultation in March 2023. That consultation was publicly advertised on the website dedicated to the Austrian RRP, with the social partners, relevant stakeholders of civil society organisations, youth organisations as well as representatives of regional and local authorities specifically invited to submit proposals. Following this consultation, the authorities integrated the feedback, including written contributions received as part of the public consultation, into the modified RRP. Several suggestions of the municipal and regional authorities as well as other relevant stakeholders were taken up, for instance regarding zero-emission commercial vehicles. In particular, the investments and reforms of the REPowerEU chapter largely reflect the results of the public consultation.

#### ***Positive assessment***

- (75) Following the positive assessment of the Commission concerning the modified RRP including the REPowerEU chapter, with the finding that the plan 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 modified RRP including the REPowerEU chapter, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the modified RRP including the REPowerEU chapter in the form of non-repayable financial support should be set out.

#### ***Financial contribution***

- (76) The estimated total costs of the modified RRP including the REPowerEU chapter of Austria is EUR 4 187 412 730. As the amount of the estimated total costs of the modified RRP is higher than the updated maximum financial contribution available for Austria, the financial contribution calculated in accordance with Article 11 allocated for Austria's modified RRP including the REPowerEU chapter should be equal to the total amount of the financial contribution available for Austria's modified RRP including the REPowerEU chapter. This amount is equal to EUR 3 750 853 030<sup>6</sup>.
- (77) Pursuant to Article 21a(5) of Regulation (EU) 2021/241, on 14 July 2023 Austria submitted a request for the allocation of the revenue referred to in Article 21a(1) of that Regulation, shared between Member States on the basis of the indicators set out in

---

<sup>6</sup> These amounts correspond to the financial allocation after deduction of Austria's proportional share of the expenses of Article 6(2) of Regulation (EU) 2021/241, calculated in accordance with the methodology of Article 11 of that Regulation.

the methodology in Annex Iva to Regulation (EU) 2021/241. The estimated total costs of the measures referred to in Article 21c(3), points (b) to (f) included in the REPowerEU chapter is EUR 210 304 520. As this amount is equal to the allocation share available for Austria, the additional non-repayable financial support available for Austria should be equal to the allocation share. This amount is equal to EUR 210 304 520.

(78) The total financial contribution available to Austria should be EUR 3 961 157 550.

#### ***REPowerEU Pre-financing***

(79) Austria has requested the following funding for the implementation of its REPowerEU chapter: EUR 210 304 520 from the revenue from the Emissions Trading System under Directive 2003/87/EC of the European Parliament and of the Council.

(80) For those amounts, pursuant to Article 21d of Regulation (EU) 2021/241, on 14 July 2023, Austria requested pre-financing of 20% of the funding requested. Subject to available resources, that pre-financing should be made available to Austria subject to the entry into force of, and in accordance with, an agreement to be concluded between the Commission and Austria pursuant to Article 23(1) of Regulation (EU) 2021/241 (the 'financing agreement').

(81) Council Implementing Decision ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1 of 13 July 2021 on the approval of the assessment of the RRP for Austria should therefore be amended accordingly. For the sake of clarity, the Annex to that Implementing Decision should be replaced entirely,

HAS ADOPTED THIS DECISION:

#### *Article 1*

Implementing Decision (EU) ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1 is amended as follows:

(1) Article 1 is replaced by the following:

*“Article 1*

#### *Approval of the assessment of the RRP*

The assessment of the modified RRP of Austria on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved. The reforms and investment projects under the RRP, the arrangements and timetable for the monitoring and implementation of the RRP, including the relevant milestones and targets, the relevant indicators relating to the fulfilment of the envisaged milestones and targets, and the arrangements for providing full access by the Commission to the underlying relevant data are set out in the Annex to this Decision.”;

(2) In Article 2, paragraphs 1 and 2 are replaced by the following:

“1. The Union shall make available to Austria a financial contribution in the form of non-repayable support amounting to EUR 3 961 157 550.<sup>7</sup> That contribution includes:

---

<sup>7</sup> This amount corresponds to the financial allocation after deduction of the Austria's proportional share of the expenses of Article 6(2) of Regulation (EU) 2021/241, calculated in accordance with the methodology of Article 11 of that Regulation.

- (a) an amount of EUR 2 230 734 344 that shall be available to be legally committed by 31 December 2022;
- (b) an amount of EUR 1 520 118 686 that shall be available to be legally committed from 1 January 2023 until 31 December 2023;
- (c) an amount of EUR 210 304 520<sup>8</sup>, in accordance with Article 21a(6) of Regulation (EU) 2021/241, exclusively for measures referred to in Article 21c of that Regulation, with the exception of measures referred to in Article 21c (3), point (a).

2. The Union financial contribution shall be made available by the Commission to Austria in instalments in accordance with the Annex to this Decision. An amount of EUR 449 981 847 shall be made available as pre-financing in accordance with Article 13 of Regulation (EU) 2021/241.

An amount of EUR 42 060 904 shall be made available as pre-financing in accordance with Article 21d of Regulation (EU) 2021/241. That pre-financing may be disbursed by the Commission in up to two payments.

The pre-financing and instalments may be disbursed by the Commission in one or several tranches. The size of the tranches shall be subject to the availability of funding.”;

(3) The Annex is replaced by the text in the Annex to this Decision:

*Article 2*  
*Addressee*

This Decision is addressed to the Republic of Austria.

Done at Brussels,

*For the Council*  
*The President*

---

<sup>8</sup> This amount corresponds to the financial allocation after deduction of the Austria’s proportional share of the expenses of Article 6(2) of Regulation (EU) 2021/241, calculated in accordance with the methodology of Annex IVa of that Regulation.



EUROPEAN  
COMMISSION

Brussels, 19.10.2023  
COM(2023) 674 final

ANNEX

**ANNEX**

*to the*

**Proposal for a COUNCIL IMPLEMENTING DECISION**

**amending Implementing Decision (EU) (ST 10159/21; ST 10159/21 ADD 1; ST 10159/21 COR 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria**

{SWD(2023) 344 final}



## **ANNEX**

### **Contents**

COMPONENT 1: SUSTAINABLE RECOVERY .....	2
A. SUBCOMPONENT 1.A Renovation Wave .....	2
B. SUBCOMPONENT 1.B Eco-friendly Mobility .....	6
C. SUBCOMPONENT 1.C Biodiversity and Circular Economy .....	14
D. SUBCOMPONENT 1.D Transformation to climate-neutrality .....	23
COMPONENT 2: DIGITAL RECOVERY .....	26
E. SUBCOMPONENT 2.A Broadband expansion .....	26
F. SUBCOMPONENT 2.B Digitalisation of schools .....	31
G. SUBCOMPONENT 2.C Digitalisation of public administration .....	35
H. SUBCOMPONENT 2.D Digital and ecological transformation of enterprises .....	41
COMPONENT 3: KNOWLEDGE BASED RECOVERY .....	46
I. SUBCOMPONENT 3.A Research .....	46
J. SUBCOMPONENT 3.B Re-skilling And Up-skilling .....	54
K. SUBCOMPONENT 3.C Education .....	58
L. SUBCOMPONENT 3.D Strategic innovation .....	64
COMPONENT 4: JUST RECOVERY .....	69
M. SUBCOMPONENT 4.A Health .....	69
N. SUBCOMPONENT 4.B Resilient municipalities .....	76
O. SUBCOMPONENT 4.C Arts and Culture .....	84
P. SUBCOMPONENT 4.D Resilience through reforms .....	91
COMPONENT 5: REPowerEU .....	107
Q. SUBCOMPONENT 5.A Reforms .....	107
R. SUBCOMPONENT 5.B Investments .....	108
COMPONENT 6: Audit and Control .....	113
S. SUBCOMPONENT 6.A Audit and Control .....	113

## SECTION 1: REFORMS AND INVESTMENTS UNDER THE RECOVERY AND RESILIENCE PLAN

### 1. Description of Reforms and Investments

#### COMPONENT 1: SUSTAINABLE RECOVERY

##### A. SUBCOMPONENT 1.A RENOVATION WAVE

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: climate change, energy efficiency, use of renewable energy, resource efficiency, air pollution, energy poverty, social inequality, job creation.

The objective of the subcomponent is to (i) promote the green transition by supporting the replacement of climate-damaging oil and gas heating systems with renewable technology, and (ii) strengthen social resilience by supporting complex thermal renovation of dwellings to reduce the energy costs of low-income households. In the wake of the COVID-19 crisis, it also aims to contribute to employment recovery, owing to multiplier effects of renovation works on job creation.

The subcomponent contributes to addressing the country-specific recommendations on sustaining the economy and supporting recovery (Country Specific Recommendation 1 in 2020), focusing investment on the green transition, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

##### **A.1. Description of the reforms and investments for non-repayable financial support**

###### **Reform: 1.A.1 Renewable Heating Law**

The objective of the reform is to create the framework conditions for replacing outdated heating systems. Building on an existing reform that banned heaters using fossil fuels in newly constructed buildings, the Renewable Heating Law shall regulate the phase-out of outdated heating systems in existing buildings from 2025 onwards and encourage their replacement by renewable energy or district heating. Additionally, the reform shall create a common platform, in cooperation with the *Länder* and social organisations, to coordinate flanking measures against energy poverty, including funding and consultancy services for low-income households.

The Renewable Heating Law shall be enacted by 31 March 2022. The remaining elements of the reform shall be implemented by 31 December 2022.

###### **Investment: 1.A.2 Exchange of oil and gas heating systems**

The objective of the investment is to increase the share of heating systems based on renewable energy in residential buildings, and thus reduce heating-related energy consumption, greenhouse gas emissions and air pollution.

The investment consists of a support scheme for private individuals to replace fossil-fuel heating system with biomass-based heaters, heat pumps or connectors to district heating.

The implementation of the measure shall be completed by 31 December 2022.

*Investment: 1.A.3 Combating energy poverty*

The objective of the investment is to contribute to a reduction in energy consumption in buildings, while supporting a just transition. The investment shall support thermal renovation of buildings used by social non-profit-organisations (NPOs) that contain dwellings for vulnerable people prone to energy poverty, and thus reduce energy consumption and costs in a sustainable manner.

The investment shall consist of an integrated support scheme that shall provide tailored support and funding for renovation of social NPOs buildings, such as thermal insulation of walls and roof, replacement of windows and heaters as well as planning support.

The implementation of the measure is expected to start by 31 March 2022 and shall be completed by 30 June 2026.

**A.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
1	1.A.1 Renewable Heating Law	Milestone	Entry into force of Renewable Heating Law	Provision in the law indicating the entry into force of the Renewable Heating Law	-	-	-	Q1	2022	Entry into force of the Renewable Heating Law to regulate the phase-out of heaters using liquid or solid fossil fuels in existing buildings
2	1.A.1 Renewable Heating Law	Milestone	Training for energy consultants	Launch of the training for energy consultants to advise low-income and energy-poor households	-	-	-	Q4	2022	In agreement with the Länder and the social NGOs involved in the project, training shall be offered to energy consultants to advise low-income and energy-poor households
3	1.A.2 Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	0	6 360	Q4	2021	At least 6 360 projects of replacement of heating systems have been implemented and audited.
5	1.A.2: Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	6 360	31 800	Q4	2022	At least 31 800 projects of replacement of heating systems have been implemented and audited.
6	1.A.3 Combating	Milestone	Determination of funding priorities	Decision on funding guidelines to	-	-	-	Q1	2022	The Climate Ministry (BMK) has adopted and published the funding

	energy poverty			ensure at least a 30% average reduction in primary energy						conditions and priorities in the funding guidelines of the support scheme for thermal renovation in buildings used by social NPOs that contain dwellings for vulnerable people prone to energy poverty. The funding guidelines shall ensure at least a 30% average reduction in primary energy consumption of the buildings to be renovated.
7	1.A.3 Combating energy poverty	Target	Thermal renovation projects approved	-	Number	0	480	Q2	2024	Thermal renovation of at least 480 dwellings approved by BMK under the support scheme
8	1.A.3 Combating energy poverty	Target	Thermal renovation projects completed	-	Number	0	1079	Q2	2026	Renovation of 1079 dwellings shall be completed on the basis of the established contractual and planning principles in accordance with the building permit.



## **B. SUBCOMPONENT 1.B ECO-FRIENDLY MOBILITY**

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: decarbonisation of the transport sector, sustainable infrastructure, climate-friendly mobility.

The objectives of the subcomponent are enhancing environmentally friendly mobility by developing the necessary infrastructure and incentivising the use of sustainable means of transportation.

The subcomponent contributes to addressing the country-specific recommendation on focusing investment on the green transition (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **B.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 1.B.1 Mobility Masterplan 2030**

The objective of this reform is to reduce CO<sub>2</sub>-emissions in the transport sector and provide for a coherent approach to reach climate neutrality.

The reform consists of bringing forward a Mobility Masterplan, which shall set out a strategy for sustainable mobility until 2030, and the subsequent implementation of the envisaged activities. This includes comprehensive measures regarding e-mobility, including developing infrastructure such as cycling paths. It shall be accompanied by establishing a monitoring system for evaluating the progress.

The implementation of the measure is expected to start by 30 September 2023 and shall be completed by 30 September 2025.

#### **Reform: 1.B.2 Introduction of 1-2-3 climate ticket**

The objective of this reform is to facilitate sustainable public transport between regions by creating a reasonably priced, simple and consistent ticketing offer.

The reform consists of developing a flat-rate season ticket, valid across regions in Austria, with the aim to lower the costs and incentivise the use of public transport.

The implementation of the measure is expected to start by 30 September 2021 and shall be completed by 31 December 2021 for the national and/or regional climate ticket category. All 1-2-3 tickets are expected to be available beyond 2021.

#### **Investment: 1.B.3 Zero-emission buses**

The objective of this investment is to lower the emissions of the public transport system by increasing the use of zero-emission buses.

The investment consists of providing funding to switch to buses which shall be equipped with zero carbon emitting technologies. This shall be accompanied by the development of the necessary infrastructure for operating the buses in public transportation, including recharging and refuelling points. This is meant to support the transition from currently fossil-fuel-powered to zero-emission buses, operated with renewable energy. The investment shall be managed through calls for expression of interest enabling transport associations, transport companies and other potential final recipients to submit their applications. Eligible projects

shall include zero-emission buses and the infrastructure to operate the buses. Provided that these minimum pre-defined criteria are met, projects shall be ranked according to environmental, economic and other quality assessment criteria that include implementation in an overarching transport concept.

The implementation of the measure is expected to start until 31 March 2022 and shall be completed by 30 June 2026.

*Investment: 1.B.4 Zero-emission utility vehicles*

The objective of this investment is to lower the emissions from transport by increasing the share of zero-emission commercial vehicles.

The investment consists of providing funding to switch to commercial vehicles which shall be equipped with zero carbon emitting technologies and operated with renewable energy. From 2022, the existing funding scheme shall be accompanied by a new investment scheme, which shall be managed through calls for expression of interest enabling businesses and business organisations, public authorities and associations to submit their applications. Eligible projects shall include zero-emission utility vehicles of category N1 and the infrastructure to operate the vehicles. If operational procedures allow, the supported refuelling and charging infrastructure shall also be usable by other types of vehicle and be accessible to the public. Provided that these minimum pre-defined criteria are met, projects shall be ranked according to environmental, economic and other quality assessment criteria within the new investment scheme.

The implementation of the measure shall be completed by 30 June 2026.

*Investment: 1.B.5. Construction of new railways and electrification of regional railways*

The objective of this investment is to improve the Trans-European Network along the Baltic-Adriatic Core-Network Corridor and the intra-regional connectivity in Austria through public transport.

The investment consists of constructing a new railway line (Koralmbahn) between Styria and Carinthia. This new railway line shall create a link and additional capacity in rail transport. It also comprises the electrification of existing regional railway lines in the area of Carinthia, which are along the new railway line. The Koralmtunnel shall be part of the Koralmbahn, but the Koralmtunnel itself is outside the scope of the recovery and resilience plan.

The implementation of the measure shall be completed by 31 August 2026.

**B.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
9	1.B.1 Mobility Masterplan 2030	Milestone	Implementation of the Mobility Masterplan has started	Completion of several steps in the Mobility Masterplan	-	-	-	Q3	2023	The following strategic documents under the Mobility Masterplan have been published: - Fast-track renewable energy mobility programme - Shared Mobility Strategy - Freight Masterplan - Masterplan Digital Transformation in Mobility - FTI Mobility Strategy 2040 - FTI Aviation Strategy In addition, a legislative package introducing a Climate Check for existing legislation for the mobility sector has been enacted and the Alpine Convention (Transport Protocol) has been implemented.
10	1.B.1 Mobility Masterplan 2030	Milestone	Reduction of CO <sub>2</sub> emissions in the transport sector	Lasting trend change in the reduction of CO <sub>2</sub> emissions in the transport sector (permanent reduction below the peak in 2019, including a	-	-	-	Q3	2025	Evaluation of the indicators of the 2030 Mobility Masterplan to demonstrate its impact and underlying causes and to demonstrate that a sustainable shift in the reduction of CO <sub>2</sub> emissions in the transport sector has been achieved. This is done in the context of the near-term

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				general downward trend), as per monitoring of the 2030 Mobility Masterplan						forecast of Austrian greenhouse gas emissions.  A permanent reduction in CO <sub>2</sub> emissions, including a general downward trend below the peak in 2019 (taking into account any special effects of COVID-19), shall be demonstrated in the framework of the monitoring of the Mobility Masterplan 2030.
11	1.B.2 Introduction of 1-2-3 climate ticket	Milestone	Entry into force of law	Provision in the law indicating the entry into force of the law on the introduction of the climate ticket	-	-	-	Q3	2021	The 'Federal Act on the introduction of the climate ticket' has entered into force. The law shall prescribe a general rule for setting maximum tariffs in accordance with EU Regulation No 1370/2007. The law shall define the territorial, traffic, personal and temporal scope, and the price of the 1-2-3 climate ticket.
12	1.B.2 Introduction of 1-2-3 climate ticket	Milestone	Introduction of 1-2-3 climate ticket	The first 1-2-3 climate tickets shall be introduced on the market.	-	-	-	Q4	2021	National and/or regional categories of the 1-2-3 climate ticket are available for customers to buy and use.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
13	1.B.3 Zero-emission buses	Milestone	Launch of the zero-emission buses support programme	The call for expression of interest has been publicly announced.	-	-	-	Q1	2022	The call for expression of interest has been launched. The call shall enable transport associations, transport companies and other potential beneficiaries to submit their applications (through the Settlement Office's digital submission portal). Eligible projects shall include zero-emission buses and the infrastructure to operate the buses.
14	1.B.3 Zero-emission buses	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects shall include zero-emission buses and the infrastructure required for their operation.
15	1.B.3 Zero-emission buses	Target	Buses equipped with zero-emission technologies	-	Number	0	579	Q2	2026	On the basis of grant agreements, the final recipients have procured and received at least 579 buses with zero-emission technology.
16	1.B.3 Zero-emission buses	Milestone	Infrastructure is in place	The infrastructure necessary for the conversion of 579 buses on the Austrian regular	-	-	-	Q2	2026	On the basis of grant agreements, the final recipients have installed the charging infrastructure (overnight/deposit and occasional loading at stops), overhead



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				service to zero-emission buses has been built.						contact lines and hydrogen refuelling points necessary for the operation of at least 579 zero-emission buses.
17	1.B.4 Zero-emission utility vehicles	Milestone	Launch of the support programme	Launch of the support programme for zero-emission utility vehicles and their charging infrastructure ('E-Mobilitäts-offensive 2021' for companies).	-	-	-	Q1	2021	The support programme has been launched. It shall enable businesses and other business organisations, public authorities, and associations to consult all necessary documents and to submit their applications (through the Settlement Office's digital submission portal). Eligible projects shall include zero-emission utility vehicles and the infrastructure to operate these vehicles.
18	1.B.4 Zero-emission utility vehicles	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects include zero-emission utility vehicles and the infrastructure to operate these vehicles.
19	1.B.4 Zero-emission	Target	Vehicles equipped with	-	Number	0	2 767	Q2	2026	On the basis of grant agreements, the beneficiaries have procured

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	utility vehicles		zero-emission technologies							and received at least 2767 N1 utility vehicles with zero-emission technology.
20	1.B.4 Zero-emission utility vehicles	Milestone	Infrastructure is in place	The infrastructure needed to switch from 2 767 utility vehicles to zero-emission utility vehicles has been built.	-	-	-	Q2	2026	On the basis of grant agreements, the beneficiaries have installed the charging infrastructure and hydrogen refuelling points necessary for the operation of at least 2 767 zero-emission utility vehicles.
21	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Ongoing construction project	Start of construction of Lavanttal railway station	-	-	-	Q1	2020	Construction began in March 2020 for the Lavanttal station, a new regional railway station located in Carinthia along the Koralmbahn. The station shall allow a link between the Koralmbahn and the Lavanttalbahn.
22	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Electrification	Putting into operation of Lavanttal station and of electrification of regional railway line including feeder route in	-	-	-	Q4	2023	The feeder routes to the Koralm tunnel located in the province of Carinthia, as well as the regional sections 'Bleiburger Schleife' and 'Lavanttalbahn' linked to the Koralmbahn, have been electrified. This shall mean that the infrastructural conditions are in place for regional traffic to

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				Carinthia to the Koralm tunnel						be managed electrically in Carinthia. Lavanttal station has been completed and is put into operation.
23	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Completion of construction project	Putting into operation of Koralmbahn including all Styria feeder route to Koralm tunnel	-	-	-	Q4	2025	The Koralmbahn has been put into operation, including the opening of the Koralm tunnel. The feeder route to the Koralm tunnel located in the province of Styria has been put into service. Together with the Koralm tunnel, the infrastructure requirements are in place for the Vienna–Villach long-distance service to be operated via Graz.

## **C. SUBCOMPONENT 1.C BIODIVERSITY AND CIRCULAR ECONOMY**

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: waste prevention, sorting and recycling of plastic waste, transition to a circular economy and promoting biodiversity.

The objectives of the subcomponent are enhancing the shift from Austria's linear economy to a low-carbon circular economy, improving take-back systems and increasing the quota of reusable beverage packaging, constructing and retrofitting of sorting facilities to increase the sorting output, as well as promoting the repair of electrical and electronic equipment and supporting the preservation and restoration of biodiversity in Austria.

The subcomponent contributes to addressing the country-specific recommendation on focusing investment on the green transition (Country Specific Recommendation 3 2020) and investment-related economic policy on sustainability (Country Specific Recommendation 3 2019).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **C.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail**

The objective of this reform is to increase the reuse, collection and recycling rate of beverage packaging and containers.

The reform consists of legal changes in two areas. The first element shall establish a legal framework that shall provide for an effective take-back system for single-use plastic and metal beverage packaging and, ultimately, increase the recycling rate of these materials. This is complemented by legal changes in the area of waste management, which shall raise the supply of reusable beverage containers in the retail sector.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 31 August 2026.

#### **Investment: 1.C.2 Biodiversity fund**

The objective of this investment is to support the preservation and restoration of biodiversity in Austria.

The investment consists of establishing a biodiversity fund, which shall fund projects for the conservation of biodiversity, restoration of degraded ecosystems, awareness raising activities and implementation of biodiversity monitoring. Eligible beneficiaries shall include businesses, non-governmental organisations, private households and public entities.

The implementation of the measure is expected to start by 31 March 2022 and shall be completed by 31 December 2025.

#### **Investment: 1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers**

The investment shall promote take-back systems in the retail sector as well as measures to increase the reuse quota of beverage containers.

The investment consists of supporting the purchase and refurbishment of take-back systems in the retail sector. This shall facilitate the return of disposable beverage containers by consumers and lead to the automation of the take-back process. Investments in the construction and expansion of filling and washing facilities, the acquisition of new packaging equipment and of reusable standard containers and crates shall also be supported

The implementation of the measure is expected to start by 31 March 2024 and shall be completed by 31 March 2026.

*Investment: 1.C.4 Retrofitting of existing and construction of new sorting facilities*

The investment shall increase the plastic waste sorting capacity and depth in Austria.

The investment consists of constructing new and retrofitting of existing plastic waste sorting facilities in order to raise the amount of recycled material.

The implementation of the measure is expected to start by 30 September 2022 and shall be completed by 31 August 2026.

*Investment: 1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)*

The investment shall raise the number of refurbished and repaired electrical and electronic equipment.

The investment consists of creating a support programme to incentivise the repair of electrical and electronic equipment. The repair bonus system shall provide funding for households in the form of vouchers, which shall cover a part of the costs for repairing or renewing electrical and electronic equipment.

The implementation of the measure is expected to start by 31 March 2022 and shall be completed by 31 August 2026.

**C.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
24	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Milestone	Entry into force of the amended Waste Management Act	Provision in the law indicating the entry into force of the amended Waste Management Act	-	-	-	Q4	2021	The amendment to the Waste Management Act shall establish the legal basis for increasing the collection rates for plastic beverage packaging and the supply of reusable beverage containers in the retail sector. This includes quotas for separate collection of single-use beverage bottles, requirements for clear labelling of beverage packaging offered at the point of sale as single-use or reusable beverage packaging, and concrete targets for the development of reusable systems for beverage packaging; end distributors shall be required to offer a



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										minimum number of reusable beverage packaging at the point of sale.
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Milestone	Entry into force of the implementing regulation	Entry into force of the Implementing Regulation for increasing collection rates for plastic beverage packaging	-	-	-	Q1	2023	The Implementing Regulation has established the sub-legal basis for increasing collection rates for plastic beverage packaging.
26	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Target	Reusable quota	-	Percentage	19	25	Q1	2026	At least 25% of the volume of all beverages sold in 2025 were placed on the market in reusable containers compared to 19% in 2019.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
27	1.C.2 Biodiversity fund	Milestone	Entry into force of the legal framework for Biodiversity Fund	Provision in the law indicating the entry into force of the legal framework for Biodiversity Fund and National Biodiversity Strategy 2030	-	-	-	Q1	2022	The Federal Act (amendment of the Environmental Federation Act) has established the Biodiversity Fund and set its objectives and implementation modalities.
28	1.C.2 Biodiversity fund	Milestone	Completion of the call for projects to restore priority degraded ecosystems and protect endangered species and habitats	The call for projects has been completed and projects have been awarded	-	-	-	Q1	2023	Based on the funding guidelines, which shall specify the nature and scope of eligible projects and the potential beneficiaries, the implementing body has conducted a call for projects for the restoration of degraded ecosystems and the protection of endangered species and habitats. Funding projects for biodiversity

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										monitoring have been awarded on the basis of an existing nationwide approach.
29	1.C.2 Biodiversity fund	Target	Biodiversity projects completed	-	Number	0	20	Q4	2025	At least 20 approved projects for restoration, species and habitat protection have been completed by the beneficiaries; a monitoring report on the state and trends of biodiversity has been prepared.
30	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers	Target	Take-back systems	-	Number	0	5 000	Q1	2024	Companies in the retail sector have purchased at least 5 000 new reverse vending machines or upgraded existing ones in terms of efficient take-back and data connectivity.
31	1.C.3 Investments in reverse	Target	Increased collection rate	-	Percentage	70	80	Q1	2026	At least 80% of all plastic beverage packaging placed on

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	vending systems and measures to increase the reuse quota of beverage containers									the market in 2025 was collected separately compared to 70% in 2018.
32	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Permit applications for construction or retrofitting	-	Number	0	3	Q3	2022	The competent authorities have received at least three applications from public and/or private waste management companies for permits for the construction or retrofitting of sorting facilities for plastic waste.
33	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Commissioning of facilities	-	Number	0	3	Q1	2025	At least three new or retrofitted sorting facilities for plastic waste are in operation; material is delivered and sorted.
34	1.C.4: Retrofitting of existing and	Target	Sorting depth	-	Percentage	33	50	Q1	2026	Nationwide, at least 50% of Austrian plastic waste shall be sorted

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	construction of new sorting facilities									for further recycling compared to 33% in 2018.
35	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Milestone	Launch of the repair bonus support programme	The repair bonus support programme shall be open for applications	-	-	-	Q1	2022	Organisational arrangements and technical procedures for the launch of the repair bonus programme have been completed; the funding programme shall be published and opened for applications.
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Target	Repaired or renewed electrical or electronic equipment	-	Number	0	200 000	Q1	2024	At least 200 000 electrical or electronic devices have been repaired or renewed; the relevant information from the beneficiaries has been collected and transmitted by the funding processing office.
37	1.C.5 Promotion of the repairing of electrical and electronic	Target	Increased number of repaired or renewed electrical or	-	Number	200 000	400 000	Q1	2026	At least 400 000 electrical or electronic devices have been repaired or renewed; the relevant information

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	equipment (repair bonus)		electronic equipment							from the beneficiaries has been collected and transmitted by the funding processing office.



## **D. SUBCOMPONENT 1.D TRANSFORMATION TO CLIMATE-NEUTRALITY**

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: electricity generation from renewable sources, integration of energy system, climate change mitigation, decarbonisation and reduction of energy intensity of industry.

The objective of the subcomponent is to support the development of renewable energy sources and decarbonisation of industrial sectors in Austria.

The subcomponent contributes to addressing the country-specific recommendations on focusing investment on the green transition, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020) and investment-related economic policy on sustainability Country Specific Recommendation 3 in 2019).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **D.1. Description of the reforms and investments for non-repayable financial support**

The subcomponent consists of a reform of the national support framework for renewable energy and of an investment aimed at industrial emissions abatement. Both measures contribute to green transition and climate change mitigation.

#### **Reform: 1.D.1 Renewables Expansion Law**

The objective of the reform is to contribute to an increase in the share of renewable energy in electricity supply to 100% by 2030, which shall require adding 27 TWh of electricity generation capacity from renewable sources by 2030. The reform represents a key government priority in energy policy that plays an essential role on Austria's path towards climate neutrality by 2040. The reform overhauls the national support scheme relying on market premiums and investments for wind power, hydropower, solar energy, biomass, renewable gases, including hydrogen.

The Renewables Expansion Law shall be enacted by 31 December 2021<sup>1</sup>.

#### **Investment: 1.D.2 Transforming industry towards climate neutrality**

The investment measure aims to accelerate the decarbonisation of industry, support actions to switch to renewable energies, energy efficiency actions as well as other actions leading to a reduction of greenhouse gas emissions.

The investment consists of a call for tender that targets large-scale transformative projects in industries inter alia also falling under the EU Emissions Trading Scheme.

The implementation of the measure is expected to start by 30 September 2021 and shall be completed by 30 June 2026.

### **D.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

---

<sup>1</sup> The Renewables Expansion Law has been notified as State aid and is subject to any changes required to ensure compliance with State aid rules.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
38	1.D.1 Renewables Expansion Law	Milestone	Entry into force of the Renewables Expansion Law	Provision in the law indicating the entry into force of the Renewables Expansion Law	-	-	-	Q4	2021	The Renewables Expansion Law, establishing framework conditions and financing of electricity generation from renewable sources
39	1.D.1 Renewables Expansion Law	Target	Additional renewable electricity generation capacity	-	Number in MW	0	1 300	Q4	2024	Additional generation capacity from renewable sources of at least 1 300 MW has been installed.
40	1.D.1 Renewables Expansion Law	Target	Newly installed hydrogen production capacity	-	Number in MW	0	90	Q2	2026	Hydrogen production capacity from renewable sources of at least 90 MW has been installed.
41	1.D.2 Transforming industry towards climate neutrality	Milestone	Adoption of regulatory criteria and funding guidelines	Amendment of the funding guidelines, including definition of eligibility criteria for assessing	-	-	-	Q3	2021	Amendment of the regulatory criteria and funding guidelines ‘Umweltförderung im Inland’ (based on ‘Umweltförderungsgesetz’) for environmental support promoting major projects and measures for ETS

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				substantial greenhouse gas emission savings						installations, including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01). The amendment will be adopted and published by the Climate Ministry (BMK).
42	1.D.2 Transforming industry towards climate neutrality	Target	Roll-out of decarbonisation projects	-	Number	0	20	Q2	2024	At least 20 projects to decarbonise industrial production have been approved for funding under the support scheme.
43	1.D.2 Transforming industry towards climate neutrality	Target	Completion of decarbonisation projects	-	Number	0	20	Q2	2026	At least 20 projects to decarbonise industrial production have been completed under the support scheme.

## COMPONENT 2: DIGITAL RECOVERY

### E. SUBCOMPONENT 2.A BROADBAND EXPANSION

This subcomponent of the Austrian recovery and resilience plan addresses the Austrian backlog in the deployment of Gigabit-capable access networks. Austria has a particularly low coverage of fixed very high-capacity networks, reaching 39% in 2020, compared to the EU average of 59%<sup>2</sup>.

The subcomponent aims to ensure the widespread availability of Gigabit-capable access networks and the establishment of new symmetrical Gigabit connections in areas with particular socio-economic drivers, such as public institutions and enterprises. Therefore, the objective of the subcomponent is to provide efficient and affordable broadband connectivity throughout Austria, ensuring in particular the digital inclusion of rural regions.

The subcomponent contributes to addressing the country-specific recommendations on additional investment in infrastructure, including rural broadband (Country Specific Recommendations in 2020, recital 21) and ensuring high-speed connectivity in rural areas (Country Specific Recommendations in 2019, recital 15).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

#### **E.1. Description of the reforms and investments for non-repayable financial support**

##### **Reform: 2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030**

The reform envisages the creation of a platform with the purpose of coordinating the relevant stakeholders (such as federal government, Länder, municipalities, companies and citizens) and developing legal, regulatory and technical measures for broadband deployment. In addition, the platform shall implement recommendations of the Connectivity Toolbox. The reform shall reduce bureaucracy and simplify procedures for broadband deployment.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 31 December 2023.

##### **Investment: 2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections**

The investment consists of the two funding directives, Access and OpenNet, of the Austria Broadband Programme 2030. Both funding directives have the objective to improve broadband availability in those areas of Austria, which, due to a market failure, are not or are insufficiently developed by the private sector. The measure shall increase the availability of Gigabit-capable access networks, as a result of the RRP support, to at least 80 000 Austrian households. Both directives have the objective of doubling the existing download and upload speed, at least to 100 Mbit/s symmetrically. Furthermore, the funded access networks shall be upgradable to symmetrical Gigabit speeds without further investments in the passive infrastructure. The Access directive aims at vertical integrated telecom operators, whereas the OpenNet directive aims at wholesale-only providers.

Deployment of mobile networks shall be excluded from the investment.

---

<sup>2</sup>

Broadband Coverage in Europe studies for the European Commission by IHS Markit, Omdia and Point Topic.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 31 August 2026.

**E.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
44	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	Milestone	Work programme of Platform Internet-infrastructure Austria (PIA 2030) to coordinate the interaction of all relevant stakeholders	Publication of the work programme setting out measures to reduce red tape and simplify procedures for broadband deployment	-	-	-	Q4	2021	Adoption of the programme of PIA 2030, to establish a task force to coordinate all relevant stakeholders. The objective of the task force is to develop legal, regulatory and technical measures in the context of broadband deployment, and to implement the Connectivity Toolbox.
45	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	Milestone	Implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment	Publication of a report which shall confirm the implementation of the measures developed by the Platform to reduce red tape and simplify procedures for	-	-	-	Q4	2023	Full implementation of the work programme with measures for cutting red tape and simplifying procedures for broadband deployment, as well as implementation

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				broadband deployment						steps of the Cost Reduction Directive shall be completed with an evaluation of the implementation in the form of a report
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Milestone	Calls for tenders to enable Gigabit capable access networks completed	Award decisions issued	-	-	-	Q3	2022	Calls for tenders to enable Gigabit capable access networks under Broadband Austria 2030 completed with award decisions issued.



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Milestone	Signature of contracts	Signature of contracts	-	-	-	Q3	2023	Signature of all contracts related to the completed calls for tenders for projects to enable Gigabit capable access networks under Broadband Austria 2030. The signed contracts shall represent projects for 150 000 Austrian households.
48	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Target	Provision of broadband access to at least 80 000 households	-	Number of Austrian households	0	80 000	Q3	2026	Projects providing access to Gigabit-capable networks for at least 80 000 households shall be completed.

## **F. SUBCOMPONENT 2.B DIGITALISATION OF SCHOOLS**

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: supporting the digital transition in schools, while respecting equal access and equal opportunities, through providing pupils with the necessary digital devices, starting at lower secondary level.

The objective of the subcomponent is the sustainable implementation of IT-supported teaching in all schools of lower secondary level under the same framework conditions for all pupils. Furthermore, in the context of the digital transition of schooling, the subcomponent aims at providing needs-based services as well as creating equal opportunities for all and increasing the level of digital competences of teachers and pupils starting from the lower secondary level.

The subcomponent addresses the country-specific recommendations focusing on raising basic skill levels of disadvantaged groups (Country Specific Recommendation 3 in 2019) and ensuring equal opportunities in education and increasing digital learning (Country Specific Recommendation 2 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **F.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 2.B.1 Fair and equal access of pupils to basic digital competence**

The objective of the reform is to set out the framework conditions and provide supporting measures to enable fair and equal access for all pupils at lower secondary schools to basic digital competences.

The reform consists of a number of supporting actions facilitating the digitalisation in schools in a comprehensive manner. It shall include different activities to ensure that teachers are provided with sufficient in-service training course opportunities to improve their digital skills and broaden their knowledge concerning digital means and measures to be applied when teaching. To ensure the optimal use of the digital end devices provided to pupils, this reform shall help to improve the infrastructure in the various school buildings. Furthermore, the reform shall provide digital solutions to simplify pedagogical and administrative exchanges through a portal consolidating all essential applications for education and administration. Eventually, the reform shall ensure the further development of an already existing portal comprising digital teaching and learning materials and offering access to learning applications. The reform shall be evaluated after four years, with the aim to prolong and further improve it.

The implementation of the measure shall be completed by 30 June 2025.

#### **Investment: 2.B.2 Provision of digital end-user devices to pupils**

The objective of the investment is to ensure that pupils have access to digital education under fair and appropriate framework conditions, without interference by the social background of the pupils.

The measure shall consist of a step-by-step rollout of the digital devices (laptops or tablets). Digital devices shall be distributed each school year with priority given to pupils in the fifth grade of a given school year. In the first implementation year (2021/22) two vintages of pupils (i.e. also sixth grade pupils in addition to fifth grade pupils) shall receive the digital

equipment. In total, 400 000 digital devices shall be provided to pupils in the lower secondary level.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 30 June 2025.

**F.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
49	2.B.1 Fair and equal access of pupils to basic digital competence	Milestone	Entry into force of the School Digitalisation Act	Provision in the law indicating the entry into force of the School Digitalisation Act.	-	-	-	Q1	2021	The School Digitisation Act has entered into force, providing the framework for better in-service teacher training, improved school infrastructure, the setup of pedagogical and administrative portal as well as improving a learning material portal.
50	2.B.1 Fair and equal access of pupils to basic digital competence	Milestone	Entry into force of the Implementing regulation	Publication of the implementing regulation of the School Digitalisation Act	-	-	-	Q3	2021	The implementing regulation of the School Digitalisation Act enters into force.
51	2.B.1 Fair and equal access of pupils to basic digital competence	Milestone	Evaluation of the School Digitalisation Act	Evaluation of the law has been completed and published by the responsible Ministry	-	-	-	Q2	2025	The Ministry in charge shall publish the legally required evaluation of the measure.
52	2.B.2 Provision of	Milestone	Award decision on	The award decision on the	-	-	-	Q2	2021	The responsible Ministry shall publish the award

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	digital end-user devices to pupils		tender regarding digital end devices	published tender for the digital devices has been finalised and published. .						decision following the Europe-wide tender for digital end-user devices for pupils and ensure that the contract for the provision of digital end-user devices to pupils has been awarded.
53	2.B.2 Provision of digital end-user devices to pupils	Target	Digital devices for the first two year of secondary school	-	percentage of 5 <sup>th</sup> and 6 <sup>th</sup> grade pupils	0	100	Q4	2021	The delivery of the devices for the 5 <sup>th</sup> and 6 <sup>th</sup> grade (first and second years of lower secondary level) shall be completed.
54	2.B.2 Provision of digital end-user devices to pupils	Target	Digital devices for pupils in the lower secondary level	-	Number of digital devices	160 000	400 000	Q2	2025	240000 digital devices shall be provided to pupils in the lower secondary level, with priority given to pupils in the 5 <sup>th</sup> grade of a given school year.

## **G. SUBCOMPONENT 2.C DIGITALISATION OF PUBLIC ADMINISTRATION**

This subcomponent of the Austrian recovery and resilience plan addresses the challenge of ensuring digital transition in the public administration, the importance of which has been further highlighted by the COVID-19 outbreak.

The objective of the subcomponent is to foster the digitalisation of the public administration, which is expected to contribute to boosting economic dynamism and speeding up recovery. This objective extends beyond the immediate management of the crisis and is expected to have a long-term impact on the development of the administration, as well as on competitiveness, the economy and society.

The subcomponent contributes to addressing the country-specific recommendation to reduce administrative and regulatory burden (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **G.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act**

The reform aims to further reduce bureaucracy for business operators and citizens by introducing the actions to implement the Once Only principle, thereby reducing double and multiple reporting.

The reform includes the amendment of the Business Service Portal Act (*Unternehmensserviceportalgesetz*), which shall serve as a basis for further relevant legislative measures. The application of the Once Only principle shall become mandatory in administrative proceedings provided for by the new legislative measures. The set-up of the basic infrastructure for administrations across regional authorities to be able to design reporting processes and services in accordance with the Once Only principle shall be funded in 2021 by the digitalisation fund (see investment 2.C.2), while in subsequent years it is expected to be financed by the Federal Finance Framework Act. As a first step, entrepreneurs at national level shall benefit from the measure. In a second step from 2023, as a result of the Single Digital Gateway Regulation, also entrepreneurs at Union level shall benefit. In a further step, the services may also be offered to citizens.

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 December 2023.

#### **Investment: 2.C.2 Digitalisation fund public administration**

The investment aims to contribute to developing citizen-centred service-oriented administration with a modern digital infrastructure. The objective is to accelerate digitalisation in the federal administration by financing projects with a cross-departmental impact. There is currently an increased need for consolidation in the IT landscape of the Austrian federal administration, which is very heterogeneous. Departments often use different data centres, software and hardware and service providers. The investment shall help address those issues by implementing IT consolidation in the federal government, develop IT services for citizens and businesses, and optimise procedures.

The investment consists of funding the projects submitted by federal departments and selected by the dedicated task force. At least half of these funds shall be used for cross-departmental projects to implement IT consolidation in the federal government. The other

funds shall be used for projects with a cross-departmental impact for the development of citizen and business services and for projects aimed at accelerating and improving the efficiency of procedures. Examples of possible projects include electronic identity (e-ID), introduction of Single Digital Gateway, development of the Business Service Portal and implementation of the Once Only principle.

The investment shall be implemented by 31 December 2023.

**G.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
56	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	Milestone	Entry into force of the law amending the Business Service Portal Act; upgrade of the relevant IT infrastructure.	Provision in the law indicating the entry into force of the amendment to the Business Service Portal Act; basic IT infrastructure has been regulated and upgraded.	-	-	-	Q3	2021	Legislative amendment introducing the Once Only principle to the Business Service Portal Act has entered into force. The Information Obligation Database (IVDB) survey tool is available on a pilot basis. The tool shall provide an overview of all the data available in the administration (data map), allowing evaluation of data availability across departments. The Register and Systems Network (RSV) is available in a base version with other connected registries to ensure interoperability and data exchange.
57	2.C.1 Proposed legislation for	Milestone	Linking registries to the Register	Registries have been connected for	-	-	-	Q4	2022	The Regulation on Information Obligation Database (IVDB) is in

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Once Only: Amendment of the Business Service Portal Act		and Systems Network (RSV), preparation of Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries	the purposes of the Single Digital Gateway (SDG). Ministries have been obliged to fill in the Information Obligation Database (IVDB).						force, obliging Ministries to populate the database with information obligations emanating from existing laws and regulations. Registers have been connected according to the registration timetable adopted by the 'Once Only' Steering Committee.
58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	Milestone	Establishing the Once Only technical system connection	Single Digital Gateway (SDG) requirements, set in Regulation (EU) 2018/1724, have been met, as confirmed by a report to be sent to the Commission	-	-	-	Q4	2023	The Once Only technical system connection has been established, meeting the requirements of the Single Digital Gateway (SDG) set in Regulation (EU) 2018/1724.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
59	2.C.2 Digitalisation fund public administration	Milestone	Entry into force of the Digitalisation Fund Act	Provision in the Digitalisation Fund Act indicating its entry into force	-	-	-	Q2	2021	The Digitalisation Fund Act has entered into force. It shall establish the digitalisation fund, with the objective to accelerate digitalisation of the federal administration.
60	2.C.2 Digitalisation fund public administration	Milestone	Projects selected	Selection of projects to develop a modern digital infrastructure in the public administration.	-	-	-	Q2	2022	At least 95 projects shall be selected in the area of “cross-departmental projects to implement IT consolidation in the federal government” and at least 60 projects shall be selected in the area of “projects with a cross-departmental impact for the development of citizen and business services and projects aimed at accelerating and improving the efficiency of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										procedures” and selection decisions shall be communicated.
61	2.C.2 Digitalisation fund public administration	Target	Completion of the funded projects regarding digitalisation of public administration	-	percentage of projects completed	0	100	Q4	2023	All projects funded by the digitalisation fund shall be completed. The implementing departments shall report on completion of the projects to the Digitalisation Task Force, with representatives of the Federal Chancellery, Ministry of Finance, Arts, Culture, Public Service and Sport and Ministry for Digital and Economic Affairs.

## **H. SUBCOMPONENT 2.D DIGITAL AND ECOLOGICAL TRANSFORMATION OF ENTERPRISES**

This subcomponent of the Austrian recovery and resilience plan addresses the challenges related to fostering the digital and green transition of companies.

The subcomponent aims to accelerate the digitalisation and ecological transformation of Austrian companies, notably by encouraging companies' investment in these priority areas.

The subcomponent contributes to addressing the country-specific recommendations to stimulate digitalisation of businesses (Country Specific Recommendation 3 in 2019) and to focus investment on the green and digital transitions, in particular on innovation, sustainable transport, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **H.1. Description of the reforms and investments for non-repayable financial support**

#### **Investment: 2.D.1 Digitalisation of SMEs**

The investment aims to help SMEs get advice on the state and opportunities of digitalisation in their business and to assist them in designing, implementing and scaling up their digitisation projects, in order to remain competitive in the future digitalised market.

The investment consists of two support programmes KMU.DIGITAL and KMU.E-Commerce. KMU.DIGITAL shall provide both advisory support and implementation support for concrete digitisation projects. Advisory support involves personalised advice to Austrian SMEs by certified consultants on four topics: (i) business models and processes (including resource optimisation), (ii) e-commerce and online marketing, (iii) IT and cyber security, and (iv) digital administration. Implementation support provides funding for the implementation of the digitisation projects for which advisory support was provided. KMU.E-Commerce shall support SMEs in the implementation of concrete e-commerce projects and shall provide funding for new investments into e-commerce and related services from external providers at a rate of 20% (up to a maximum amount of EUR 12 000 per recipient).

The implementation of the investment shall be completed by 31 December 2023.

#### **Investment: 2.D.2 Digital investments in enterprises**

The investment aims to encourage companies' investments into digitalisation and to direct them towards forward-looking priority areas.

The investment consists of a 14% investment premium granted to companies for investments in the priority areas of digitalisation. Support shall be granted for new tangible and intangible investments in depreciable capital assets of companies that are permanently established in Austria. By specifying the eligible areas to be supported with the investment premium, the measure shall encourage in particular investments in the digitalisation of business models and processes, including for Industry 4.0 and e-commerce, as well as investments in the introduction or improvement of IT and cyber security measures. The Investment Premium Act and the respective funding guidelines<sup>3</sup> exclude climate-damaging investments such as into equipment or installations that directly use fossil fuels, while also stipulating that

<sup>3</sup>

Förderungsrichtlinie "COVID-19-Investitionsprämie für Unternehmen"

payments shall be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives. The Investment Premium Act shall be amended to increase the budget available for support taking into account the RRP funds.

The implementation of the investment shall be completed by 31 March 2025.

*Investment: 2.D.3 Green investments in enterprises*

The investment aims to encourage companies' investments into ecological transformation and to direct them towards forward-looking priority areas.

The investment consists of a 14% investment premium granted to companies for investments in the priority areas of green transition, such as thermal renovations of buildings, heating optimisation and other energy saving measures, production of renewable energy, photovoltaic and electricity storage systems, zero-emission vehicles, charging stations. Support shall be granted for new tangible and intangible investments in depreciable capital assets of companies that are permanently established in Austria. The Investment Premium Act and the respective funding guidelines<sup>4</sup> exclude climate-damaging investments such as into equipment or installations that directly use fossil fuels, while also stipulating that payments shall be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives.

The implementation of the investment shall be completed by 31 March 2025.

**H.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

---

4

idem

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
62	2.D.1 Digitalisation of SMEs	Milestone	Approval and publication of the relevant guidelines and contracts for KMU.DIGITAL 3.0	Approval and publication of the funding guidelines and conclusion of the contracts with the Austrian Economic Chamber (WKÖ) and Austria Wirtschaftsservice GmbH (AWS) for KMU.DIGITAL 3.0	-	-	-	Q1	2021	The relevant contracts on KMU.DIGITAL 3.0 have been concluded with WKÖ or AWS and the corresponding funding guidelines have been approved and published.
63	2.D.1 Digitalisation of SMEs	Milestone	Approval and publication of the relevant guidelines and contracts for KMU.E-Commerce	Approval and publication of the funding guidelines and conclusion of the contract with AWS	-	-	-	Q1	2021	The relevant contract on KMU.E-Commerce has been concluded with the AWS and the relevant funding guidelines have been approved and published.
64	2.D.1 Digitalisation of SMEs	Target	Completion of SME digitalisation projects	-	Number	0	15 300	Q4	2023	At least 15 300 digitalisation projects shall be completed by SMEs as recorded in the reporting system



										run by the WKÖ and AWS
65	2.D.2 Digital investments in enterprises	Milestone	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP	Provision in the law indicating the entry into force of the amendment to the Investment Premium Act	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the RRP funds for support of eligible digital investments by companies
67	2.D.2 Digital investments in enterprises	Target	Digitalisation investments in at least 7 000 companies under the RRP	-	Number of companies supported	0	7 000	Q4	2022	Support granted to at least 7 000 companies for their digital investments (such as in hardware, software, digital infrastructure and e-commerce).
68	2.D.3 Green investments in enterprises	Milestone	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP	Provision in the law indicating the entry into force of the amendment to the Investment Premium Act	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the RRP funds for support of green investments by companies

69	2.D.3 Green investments in enterprises	Target	Investments in e-mobility	-	Number of zero-emission vehicles	0	20 000	Q4	2023	At least 20 000 zero-emission vehicles have been purchased and 100 charging stations have been installed by companies
					Number of charging stations	0	100			
70	2.D.3 Green investments in enterprises	Target	Investment in thermal renovation of buildings	-	Number of companies supported	0	500	Q1	2025	Support granted to at least 500 companies for their investments in thermal renovation
71	2.D.3 Green investments in enterprises	Target	Investments in solar energy	-	Number of companies supported	0	13 476	Q1	2025	Support granted to at least 13 476 companies for their investments in solar energy and electricity storage
72	2.D.3 Green investments in enterprises	Target	Investments in energy savings to support at least 800 companies under the RRP	-	Number of companies supported	0	800	Q1	2025	Support granted to at least 800 companies for their investments in energy savings

## COMPONENT 3: KNOWLEDGE BASED RECOVERY

### I. SUBCOMPONENT 3.A RESEARCH

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: to foster research, innovation and technology policy in Austria.

The objectives of the subcomponent are to strengthen the research, innovation and research policy in Austria with the development of the Research, Innovation and Technology Strategy 2030 and related targeted investments. Furthermore, the measures are expected to enhance Austria's international position as an innovation and research location.

The subcomponent supports addressing the country-specific recommendations related to enhancing investment in research and innovation and enhancing the innovative outcomes (Country Specific Recommendations 3 in 2019 and 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

#### **I.1. Description of the reforms and investments for non-repayable financial support**

##### Reform: 3.A.1 Research, Innovation and Technology Strategy 2030 (RTI Strategy 2030)

The objective of this reform is to design the overarching framework for the research, innovation and technology policy in Austria in the coming ten years. The aims are to become an international innovation leader and to strengthen Austria as an RTI location, to focus on effectiveness and excellence, and to focus on knowledge, talent and skills. The implementation of the reform is organised with the research financing act and the operationalisation with three-year pacts for research, technology and innovation. The investments included in this subcomponent complement the RTI Pact 2021-2023 adopted in 2020 and are expected to be covered by the future pacts. The 'RTI-Strategy 2030' is to be implemented by the end of 2030.

The implementation of the part of the reform under the recovery and resilience plan shall be completed by 31 December 2025.

##### Investment: 3.A.2 Quantum Austria — Promotion of Quantum Sciences

The objective of this investment is to facilitate excellent future-oriented, transformative and innovative basic and advanced research and to place Austria among those EU countries that successfully use quantum sciences for innovative products and services.

The investment consists of funding research infrastructures (incl. software development) and research collaborations, with the aim to expand the knowledge base for the (further) development of technological concepts for quantum computing, simulation, and communication, the establishment or development of technologies for the whole area of quantum sciences, especially hardware and software for quantum computing, simulation, and communication. The investment is also expected to strengthen cross-border cooperation (such as between German-speaking countries) and achieve or expand the alignment with relevant European initiatives and projects.

The implementation of the investment shall be completed by 31 March 2026.

### Investment: 3.A.3 Austrian Institute of Precision Medicine

The objective of this investment is to establish a centre for precision medicine on the campus of the Medical University of Vienna. Due to the immediate proximity to the largest hospital of Vienna, that is also one of the largest hospitals in the world, the AKH (General Hospital Vienna), the institute is expected to translate scientific results immediately to the benefit of the patients.

The investment consists of a new building to be built for this new research centre. The investments include both the structural and the necessary infrastructural and digital equipment for research.

The implementation of the investment is expected to start by 30 June 2022 and shall be completed by 30 June 2026.

### Investment: 3.A.4 (Digital) Research Infrastructures

The strategic development of research infrastructures is an important field of action of the Austrian Research, Technology and Innovation Strategy (RTI) 2030 in order to catch up with the top international field and to strengthen Austria as a location for RTI.

The investment consists in funding of (digital) research infrastructure projects for the Austrian universities. A call for expressions of interest shall be set up to enable financing high quality and competitive infrastructure at the Austrian universities and giving them the possibility to participate in large international research infrastructures.

The implementation of the investment is expected to start by 31 December 2022, and shall be completed by 31 August 2026.

### **I.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
73	3.A.1 RTI-Strategy 2030	Target	Finalisation of performance and financing agreements	–	Signed performance/financing agreements	22	54	Q4	2024	Signature of the 54 performance and financing agreements with central research institutions, research funding agencies, and public universities.
74	3.A.1 RTI-Strategy 2030	Milestone	Approval of the third RTI Pact	Publication of the third RTI Pact by the Federal Government on their website.	-	-	-	Q4	2025	Approval and publication of the third RTI Pact by the Federal Government, in accordance with the 2020 Research Funding Act, setting out the financing of research and detailing the research and innovation priorities for a period of three years. It helps hence to implement the objectives and areas of activity of the RTI strategy.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
75	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Call for expressions of interest (BMBWF); Identification of an executing agency	Receipt of expressions of interest.	-	-	-	Q4	2021	All expressions of interests by stakeholders of the RTI sector have been received and the resolution agency (agencies) has (have) been designated.
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Interim report	Production of the interim report	-	-	-	Q4	2024	The executing agencies draft the interim report based on project data. The interim report represents the progress made so far of the calls and, where possible, of the projects.
77	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Closure of projects with transfer to university operations	Closure of the project status allowing for transfer to normal operation of the research entities at the universities	-	-	-	Q1	2026	As part of the preparation and negotiation of the performance agreements with research institutions, both the adaptation of the technical infrastructure and the transfer of operations to the research institutions

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										shall be part of the performance agreements by the Ministry (BMBWF).
78	3.A.3 Austrian Institute of Precision Medicine	Milestone	Ministerial planning approval (BMBWF & BMF)	Ministerial approval by the Federal Ministry for Education, Science and Research (BMBWF) in agreement with the Federal Ministry of Finances and publication of approved planning within the Austrian Building Programme	-	-	-	Q2	2022	Approval of the project by the Ministry of Education Science and Research (BMBWF). The project shall be simultaneous included in the Austrian Building Management Plan. The Plan sets out and details all the public construction plans for universities.
79	3.A.3 Austrian Institute of	Milestone	Start of construction of	Publication of ministerial	-	-	-	Q4	2023	The construction works have physically started.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Precision Medicine		the Institute of Precision Medicine	approval on the website of the Ministry to start construction activities						The start of construction is expected to be marked by a ceremonial or press event.
80	3.A.3 Austrian Institute of Precision Medicine	Milestone	Institute of Precision Medicine completed	The construction works have been completed and a finalisation report has been approved.	-	-	-	Q2	2026	The project shall be completed on the basis of the established contractual and planning principles in accordance with the building permit and in compliance with the procurement law requirements as well as the principle of transparency and equal treatment.
81	3.A.4 (Digital) Research Infrastructures	Milestone	Award decision for grants to universities investing in digital research infrastructure	Publication of award decisions through the awarding authority	-	-	-	Q4	2022	Award decisions regarding digital infrastructure projects to be carried out by universities shall be published on the website of the Ministry.



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
82	3.A.4 (Digital) Research Infrastructures	Milestone	Progress report with 50 % of investments completed	Summary report issued by the awarding Ministry (BMBWF)	-	-	-	Q3	2025	The Ministry in charge of the measure (Federal Ministry of Education Science and Research (BMBWF)) shall issue an interim progress report showing all projects are underway and that half of the investments have been completed. This shall be based on the compulsory annual progress reports submitted by all the awarded projects documenting progress and ensuring compliance with the award conditions.
83	3.A.4 (Digital) Research Infrastructures	Milestone	Final report with 100 % of investments complete	Final report issued by the awarding Ministry (BMBWF)	-	-	-	Q3	2026	The Ministry in charge of the measure (Federal Ministry of Education Science and Research (BMBWF)) shall issue a final report to the European Commission showing all investments

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										are completed correctly This shall be based on the compulsory annual and final reports submitted by all the awarded projects including detailed project outputs and a breakdown of the funds used.

## **J. SUBCOMPONENT 3.B RE-SKILLING AND UP-SKILLING**

This subcomponent of the Austrian recovery and resilience plan aims to address the following challenges: integration of low skilled into the labour market, re-skilling and up-skilling, preparing for future challenges of the labour market.

The objectives of the subcomponent are to improve the skills and competence level, particularly of the low skilled and to increase their labour market opportunities, notably in a crisis situation and in a period where new qualifications are required. Investing in the human capital of the unemployed, particularly for those with low qualification levels, is expected to increase their long-term resilience by reducing the likelihood of future unemployment.

The subcomponent contributes to addressing the country-specific recommendations related to improving the labour market results of the low skilled (Country Specific Recommendation 2 in 2019) and taking necessary measures to reduce the negative effects resulting from the COVID-19 pandemic (Country Specific Recommendation 1 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **J.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 3.B.1 Education bonus**

The objective of this reform is to improve the incentives and the material framework conditions for long-term unemployed to participate in organised training or qualification sessions. The reform is expected to reduce the risk of participants dropping-out from the sessions before they are finalised. The reform consists of a ‘top up’ to the unemployment benefit. The additional payment is based on a fixed daily rate and depends on the participation in a full training and qualification session with a duration of at least four months.

The implementation of the reform shall be completed by 31 December 2021.

#### **Investment: 3.B.2 Promoting re-skilling and up-skilling**

The objective of this investment is to improve the skills and competences of unemployed, particularly the low skilled, to prepare them for the future challenges of the labour market and to make them less vulnerable for future spells of unemployment.

The investment consists of funding of re-skilling and up-skilling measures related to basic qualifications, electronics and digital technologies, nursing, social and caring professions, environment/sustainability, project oriented transitional work places as well as youth coaching. The funding shall also concentrate on offering flexible training methods and focuses on supporting women.

The implementation of the investment shall be completed by 31 December 2024.

### **J.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
84	3.B.1 Education bonus	Milestone	Entry into force of the Unemployment Insurance Act and the publication of the Funding Guidelines on the Ministries' website	Provision in the law indicating the entry into force of the Unemployment Insurance act; publication of the Funding Guidelines on the Ministries' website	-	-	-	Q4	2020	The legal basis for the education bonus (Section 20 (7) of the Unemployment Insurance Act (AIVG)) has entered into force. The accompanying funding guidelines have been adopted and published.
85	3.B.1 Education bonus	Target	Education bonuses disbursed	-	Number	0	40 000	Q4	2021	At least 40 000 people have received the education bonus
86	3.B.1 Education bonus	Milestone	Education bonus measure evaluated	Publication of evaluation report	-	-	-	Q1	2022	After the education bonus has expired, the measure shall be evaluated, with a view of a possible extension funded

										by the national budget. The evaluation report shall be published on the website of the responsible Ministry
87	3.B.2 Promoting re-skilling and up-skilling	Milestone	Ensuring the preconditions for re-skilling and up-skilling	The necessary budgetary provision was established in December 2020, under the 2021 budget and the Federal budgetary framework act (BFRG)	-	-	-	Q4	2020	The legal act enabling the re-skilling and up-skilling measures to be implemented was included in the budgetary framework act adopted in December 2020.
88	3.B.2 Promoting re-skilling and up-skilling	Milestone	First annual overview	The first annual overview statement based on quarterly implementation reports	-	-	-	Q1	2022	Annual implementation reports shall be issued by the Ministry based on quarterly implementation reports. They shall provide detailed information on the training and further education measures carried out.

89	3.B.2 Promoting re- skilling and up-skilling	Target	People benefitting from re- skilling and up-skilling.	-	Number	0	94 000	Q4	2022	At least 94 000 people shall have benefited from re- skilling and up- skilling measures over the period of implementation as stated in the annual implementation report issued by the responsible Ministry.
----	---	--------	---	---	--------	---	--------	----	------	---

## **K. SUBCOMPONENT 3.C EDUCATION**

The subcomponent of the Austrian recovery and resilience plan addresses the following challenges: targeted compensation of educational and learning deficits due to the COVID-19 crisis, quantitative and qualitative improvement of the elementary education offer.

The objective of the subcomponent is to improve equal access to education by strengthening early childhood education, particularly for under 3-years old, and through extra support for pupils to compensate for learning loss during the pandemic in the context of a reform that widens access to education.

The subcomponent contributes to addressing the country-specific recommendation focusing on raising the levels of basic skills for disadvantaged groups, including people with a migrant background (Country Specific Recommendation 2 in 2019), expanding childcare facilities (Country Specific Recommendation 2 in 2019) and ensuring equal opportunities in education (Country Specific Recommendation 2 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **K.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 3.C.1 Improved access to education**

The objective of the reform is to improve the basic skills of disadvantaged groups of pupils, including pupils with a migration background in order to guarantee equal opportunities in education. The reform aims to complement the investments that are part of the same subcomponent with a view to improving access to education. The reform shall consist of three legal acts: two legal acts improving the access of pupils to the national standardised assessments, and one legal act establishing criteria for the specification of the socio-economic baseline of schools. The criteria shall guide the allocation of human resources to schools and shall prioritise the allocation to those schools whose socio-economic profile is more demanding.

The implementation of the measure shall be completed by 31 December 2025.

#### **Investment: 3.C.2 Remedial education package**

The objective of the investment is to compensate for the accumulated learning deficits and potential losses in education, during the prolonged periods of distance learning, during the COVID-19 Pandemic. The focus is particularly on disadvantaged pupils, so to avoid any increase in already existing inequalities in education outcomes.

The investment consists of an extensive package of additional learning hours and a bundle of individual support measures. These support measures may be designed individually and flexibly at the school location and should benefit all pupils. A particular focus is given to pupils in final year classes and pupils with need for additional support.

The implementation of the measure shall be completed by 31 March 2022.

#### **Investment: 3.C.3 Expansion of elementary education**

The objective of the investment is to expand the provision of childcare facilities, particularly for the under three year olds and the opening hours for the three to six year olds, to facilitate the reconciliation of work and family life. Additionally, with a focus improving early childhood education and care at the earliest possible age of learners, the quality of early childhood education and care facilities is expected to be improved.

The investment consists of funding to expand the provision of suitable early childhood education and care facilities for the under three year olds, to meet the Barcelona target for children under the age of three (childcare rate 33%)<sup>5</sup>. In addition, it contributes to extending the opening hours of elementary educational institutions for three to six year olds. The quality of education and care for children until the start primary school shall be further developed, notably by improving the staff/child ratio.

The implementation of the measure shall be completed by 30 September 2025.

**K.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

---

<sup>5</sup>

In 2002, the Barcelona European Council defined the target that high quality and affordable childcare facilities should be available to at least 33% of children under the age of three.



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
90a	3.C.1 Improved access to education	Milestone	Entry into force of the amended School Education Act	Provision in the Act indicating the entry into force of the amended School Education Act	-	-	-	Q1	2023	Entry into force of an act amending the School Education Act establishing the legal framework for the creation of additional modules of the national standardised assessments “Individual Competence Assessment PLUS” (iKMPLUS)
90b	3.C.1 Improved access to education	Milestone	Entry into force of the legislation on the implementation of additional modules of the national standardised assessments	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q2	2024	Entry into force of a legal act which shall implement the additional modules of the national standardised assessments (iKMPLUS). The additional modules shall enable targeted support for pupils.
91a	3.C.1 Improved access to education	Milestone	Entry into force of the legislation on establishing criteria for the specification of the socio-economic	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q4	2025	Entry into force of a legal act establishing criteria for the specification of the socio-economic baseline of schools. The criteria shall be based on the socio-economic background of pupils and shall include having a migration background by pupils. The criteria

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			baseline of schools							shall guide the allocation of human resources to schools and shall prioritise the allocation to those schools whose socio-economic profile is more demanding.
92	3.C.2 Remedial education package	Milestone	Finalisation of the remedial education package and start with the measures in the schools	Design, approve and start the implementation of a package of support measures (remedial education package) in the framework of the school law.	-	-	-	Q2	2021	The remedial education package is finalised including the specific allocation of resources and can be implemented by the <i>Laender</i> /regional educational authorities ( <i>Bildungsdirektionen</i> ). The design shall target the specific needs of school locations (needs-based use of resources, particularly for school locations with increased need of support for pupils, increased need for language skills or specific socio-economic challenges).
93	3.C.2 Remedial education package	Milestone	Support measures during the school year are completed. Provision of supplementary classes	Summary declaration by the education Ministry (BMBWF)	-	-	-	Q4	2021	Supplementary lessons have been provided outside of school hours, including during holidays.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			including during the holidays							
94	3.C.2 Remedial education package	Milestone	Evaluation of the additional teaching staff deployment	Evaluation of the remedial hours package is published and include an overview of how many weekly hours have been offered	-	-	-	Q1	2022	A short evaluation report shall be published on the website of the Ministry. It includes an oversight of the results of the final accounts of the remedial education project and it entails also the utilisation of the hours provided.
95	3.C.3 Expansion of elementary education	Target	Increasing rates of childcare for children under three years of age	-	% (percentage)	30.1	33	Q3	2025	The childcare quota for under 3-year-olds shall be increased by 2.9 percentage points.
96	3.C.3 Expansion of elementary education	Target	Increasing rates of early childhood education for children aged three to six compatible with full-time	-	% (percentage)	46.8	52.8	Q3	2025	The offer of places, compatible with full-time employment of parents, in early childhood education institutions for children aged three to six years of age shall increase. The increase shall be accompanied by yearly resource targets and performance reviews with the <i>Laender</i> . The data on the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			employment of parents							increased offer shall be made available by Statistik Austria.

## **L. SUBCOMPONENT 3.D STRATEGIC INNOVATION**

This subcomponent of the Austrian recovery and resilience plan aims to address the following challenges: digital transformation, strategic value chains and autonomy in semiconductor production in Europe; energy transformation, building the hydrogen economy in Europe, decarbonisation of energy-intensive sectors.

The objective of the subcomponent is to (i) promote Europe's autonomy in semiconductor production and strengthen Austria's position in this area, and (ii) promote integrated projects along the hydrogen value chain, in order to accelerate energy transformation and decarbonisation of energy-intensive sectors.

The subcomponent contributes to addressing the country-specific recommendations to stimulate digitalisation of businesses and sustainability (Country Specific Recommendation 3 in 2019) and to focus investment of the green and digital transitions, in particular on innovation, sustainable transport, clean and efficient production and use of energy (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **L.1. Description of the reforms and investments for non-repayable financial support**

#### **Investment: 3.D.1 IPCEI Microelectronics and Connectivity**

The investment into the planned Important Project of Common European Interest (IPCEI) on Microelectronics and Connectivity, which is to be implemented as a multi-country project, aims, on the one hand, to strengthen areas within the sector of microelectronics in which Europe is already performing well (such as power electronics, sensors, process technologies) and, on the other hand, to target areas in which Europe is currently dependent on imports (such as the development of innovative network/microelectronics technologies based on smaller structures and the combination of functionalities and materials). A key objective is therefore to strengthen Europe's open strategic autonomy. In addition, planned IPCEI projects are expected to develop more energy-efficient solutions and thus contribute to the achievement of climate objectives.

The investment includes funding of the projects selected, following a call for expression of interest, in the areas of microelectronics and connectivity.

The implementation of the investment is expected to start by 31 December 2021 shall be completed by 31 August 2026.

#### **Investment: 3.D.2 IPCEI Hydrogen**

The general objective of the planned investment is to help build a national and European hydrogen ecosystem to help contributing to the achievement of Austria's and the EU's climate objectives. Austria's ambition is to be firmly anchored in the renewable hydrogen value chain.

The planned investment aims to promote integrated projects along the hydrogen value chain, especially covering hydrogen production, storage and applications. Following a call for interest, the investment shall provide funding to selected projects, focusing in particular on energy-intensive industrial and mobility sectors that are difficult to decarbonise as well as on R&D/FID of components.

The planned investment includes funding of the projects selected, following a call for expression of interest, especially in the areas of hydrogen production, storage and applications.

The implementation of the investment is expected to start by 30 September 2021 and shall be completed by 31 August 2026.

**L.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
97	3.D.1 IPCEI Microelectronics and connectivity	Milestone	Climate-related eligibility criteria established in call documents	Call documents with eligibility criteria ensuring that the investment activity shall result in demonstrated substantial life-cycle GHG emissions savings	-	-	-	Q4	2021	Documents with regard to the second phase of the call for expression of interest are published, including climate-related eligibility criteria, which shall oblige potential beneficiaries to explicitly commit to the reduction of GHG emissions within their project portfolios and estimate the extent of GHG savings. Moreover, the commitment to emission reductions shall represent a key factor in the selection of projects within the subsequent jury process.
98	3.D.1 IPCEI Microelectronics and connectivity	Milestone	National selection of projects to support the development of innovative	Selection decision will be communicated to the European Commission	-	-	-	Q4	2021	The Austrian projects regarding the development of innovative microelectronics and connectivity technologies

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			microelectronics and connectivity technologies							have been selected based on recommendations of an independent expert panel, following the two-stage call for expression of interest
99	3.D.1 IPCEI Microelectronics and connectivity	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started
100	3.D.1 IPCEI Microelectronics and connectivity	Target	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects	-	EUR (million)	0	125	Q3	2026	The available budget of EUR 125 000 000 has been allocated to the approved projects (including expenses of the implementing agency). At least 80% of the budget has been disbursed to the beneficiary companies.
101	3.D.2 IPCEI Hydrogen	Milestone	National selection of projects to support the development of hydrogen production,	Selection decision will be communicated to the European Commission	-	-	-	Q3	2021	The Austrian projects regarding activities along the hydrogen value chain, covering hydrogen production, storage and applications have been selected based on recommendations of an



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			storage and applications							independent expert panel, following the two-stage call for expression of interest.
102	3.D.2 IPCEI Hydrogen	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started.
103a	3.D.2 IPCEI Hydrogen	Target	EUR 125 000 000 have been committed to the approved projects	-	EUR (million)	0	125	Q4	2025	Funding contracts between the funding agencies and the final recipients were signed. By this, the available budget of EUR 125 000 000 (including costs for funding agencies) has been committed to the approved projects.
103b	3.D.2 IPCEI Hydrogen	Target	All approved projects have entered the first-industrial-deployment-phase.	-	percentage	0	100	Q2	2026	All the projects that have been approved for funding shall enter the FID (first-industrial-deployment-phase).

## COMPONENT 4: JUST RECOVERY

### M. SUBCOMPONENT 4.A HEALTH

This subcomponent of the Austrian recovery and resilience plan addresses the challenges faced by Austria's healthcare sector, in particularly the inefficient use of resources in secondary care.

The objective of the subcomponent is to foster resilience of the health sector whilst ensuring universal access, high quality of care and sustainable services.

The reform aims to improve sustainability and resilience in healthcare by strengthening public health and primary health care. These objectives are expected to be achieved through an increased provision of primary health care units, shifting the weight from hospital care (Reform 4.A.1 and Investment 4.A.2). Furthermore, the subcomponent also includes investments to step up digitalisation within the health sector (4.A.3) and to increase social fairness within it (4.A.4). Overall, the proposed modernisation of the Austrian health care sector is expected to provide low-threshold access to health care services and continuity of care, as well as to reduce the burden on hospital capacity in the long term.

This subcomponent also builds on previous actions being implemented in relation to stepping up primary health care units (supported by the Technical Support Instrument and European Investment Bank).

The subcomponent contributes to addressing previous country-specific recommendations on improving the sustainability of the healthcare system (Country Specific Recommendation 1 in 2019 and Country Specific Recommendation 1 in 2020), especially in view of a global pandemic.

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

#### **M.1. Description of the reforms and investments for non-repayable financial support**

##### **Reform: 4.A.1 Enhancing primary health care**

The Austrian platform for primary health care is intended to serve as an information and communication hub between health professionals, patient organisations, education, science, the public administration of the health care system and other health care stakeholders. It also aims to promote social innovation within primary health care in Austria.

The overall objective of the measure is to promote the attractiveness of working conditions for general practitioners and other health and social professions in primary health care, particularly in rural areas. Besides improved health care provisions, the reform also aims at promoting a culture of interprofessional cooperation and mutual understanding of roles and competencies between health care and social professions in the field of primary health care.

The implementation of the measure shall be completed by 31 August 2026.

##### **Investment: 4.A.2 Funding of primary health care projects**

The objectives of the measure are to expand rapidly multi-professional primary health care units in Austria and to ensure low-threshold decentralised access to services for the population, especially in rural areas.

The investment consists of two major funding parts: firstly to invest in at least 45 new primary health care units (*Primärversorgungseinrichtungen/PVE*) compared to January 2021 and secondly to finance different projects in existing primary health care settings with a focus on environmental and social sustainability, digital and spatial infrastructure and training opportunities. Targeted measures are expected to be developed and implemented together with relevant stakeholders, such as the municipal association. When setting up new primary health care units (either in form of centres or networks), environmental aspects shall also be taken into account. A special focus shall be placed on establishing multi-professional primary health care networks in rural areas by closely involving the respective municipalities.

The implementation of the measure shall be completed by 31 August 2026.

*Investment: 4.A.3 Development of the electronic mother child pass platform including the interfaces to the early aid networks*

The objective of this measure is to run a screening programme for the early detection of health risk factors, diseases and health problems during pregnancy and early childhood until the age of 62 month. This shall create better health opportunities for pregnant/breastfeeding women and their children, in particular for socially disadvantaged families.

The investment consists in the development of an electronic documentation and communication platform with simplified access to test results for health care practitioners and affected women (pregnant and breastfeeding). Accessibility shall be made easy in order to allow also socially disadvantaged families or less educated women with limited German-language skills to use the mother child passport as a key preventive tool.

The implementation of the measure shall be completed by 30 June 2026.

*Investment: 4.A.4 National roll-out of ‘early aid’ for socially disadvantaged pregnant women, their young children and families*

The objectives of the measure is to support families in vulnerable situations during the period of pregnancy and beyond. It aims to promote health equality and social fairness.

The investment consists in preventive interventions throughout the phase of early childhood by improving and extending already existing support measures, setting up regional ‘early aid’ networks and establishing cooperation among all relevant institutions and services in the field of early childhood in the districts (‘Bezirke’- Austrian subregional entity) not yet covered.

The implementation of the measure shall be completed by 30 September 2024.

**M.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
104	4.A.1 Enhancing primary health care	Milestone	Platform on primary health care and related measures	Start of platform / incubator / accelerator	-	-	-	Q4	2022	a) The platform on primary health care shall formally be established and shall start its operation and b) the incubator and primary health care unit accelerator programme have been started.
105	4.A.1 Enhancing primary health care	Target	Promotional events in the context of the platform/incubator programme	-	Number of participants in events	0	100	Q4	2023	At least 100 young professionals (such as students, health care and social professionals) shall participate in events promoting primary health care, organised in the framework of the platform/incubator programme.
106	4.A.1 Enhancing primary health care	Target	Membership of the primary health care platform.	-	Number of members of the platform	0	150	Q2	2026	The primary health care platform has at least 150 registered members.
107	4.A.2 Funding of primary health care projects	Milestone	Adoption and publication of funding guidelines for primary health care projects	Funding guidelines adopted and published	-	-	-	Q4	2021	The funding guidelines for both, the establishment of new primary health care units (PVE) and projects for existing

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										primary health care shall be adopted and published.
108	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	0	45	Q4	2023	At least 45 projects related to primary health care shall be funded, out of which at least 15 shall consist in the establishments of new primary health care units (centres and networks – also in rural areas).
109	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	45	90	Q2	2025	At least 90 projects related to primary health care shall be funded, out of which at least 25 shall consist in the establishments of new primary health care units (centres and networks – also in rural areas).
110	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	90	155	Q2	2026	At least 155 projects related to primary health care shall be funded, out of which at least 45 shall consist in the establishments of new primary health care units (centres and networks - also in rural areas).
111	4.A.3 Development of the electronic	Milestone	Entry into force of the law defining the framework for the	Provision in the law indicating the entry into	-	-	-	Q2	2023	Based on a consultation of stakeholders, the legal framework for the electronic implementation of the mother-

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	'mother child pass' platform including the interfaces to the early help networks		electronic 'mother-child pass'	force of the law defining the framework for the electronic 'mother-child pass'						child pass have entered into force.
112	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	Milestone	Award of the electronic 'mother child pass' platform programming contract	Publication of the award of the electronic 'mother child pass' platform programming contract	-	-	-	Q4	2023	The award following a tender for the programming of the electronic mother/child passport shall be carried out
113	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the	Target	Caring medical doctors and the respective women using the electronic mother/child passport	-	percentage of caring medical doctors	0	90	Q2	2026	At least 90% of the caring medical doctors and the respective women use the electronic mother/child passport

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	early help networks									
114	4.A.4 National roll-out of ‘early aid’ for socially disadvantaged pregnant women, their young children and families	Milestone	Identification and entrustment of the implementation bodies	Act(s) entrusting the implementation bodies	-	-	-	Q4	2022	The implementation bodies for setting up the ‘early aid’ for socially disadvantaged pregnant women, their small children and families shall be identified and assigned.
115	4.A.4 National roll-out of ‘early aid’ for socially disadvantaged pregnant women, their young children and families	Target	National roll-out of ‘early aid’	-	percentage of envisaged national rollout (presence in all districts)	0	75%	Q3	2023	At least 75% of the envisaged national rollout shall be completed. All districts shall be covered.
116	4.A.4 National roll-out of ‘early aid’ for socially disadvantaged pregnant women, their	Target	National roll-out of ‘early aid’	-	percentage of envisaged national rollout	0	100 %	Q3	2024	The national rollout of ‘early aid’ for socially disadvantaged pregnant women, their young children and families is finalised and is fully operational

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	young children and families									



## **N.SUBCOMPONENT 4.B RESILIENT MUNICIPALITIES**

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: (i) reactivation of town centres, particularly in rural areas, (ii) investment supporting the green transition, (iii) the needs-based provision and expansion of professional care services.

The objectives of the subcomponent are to: (i) make town centres more attractive and reduce mobility constraints, through the resettlement of businesses; (ii) finance the thermal renovation of company and municipality buildings and provide additional incentives for local and district heating systems in town centres/districts that were previously fossil-fuelled; and (iii) improve the capacity to provide targeted services and the resilience of the long-term care system in Austria.

The subcomponent consists of two reform measures: (i) a new soil protection strategy and (ii) a reform to further develop the provision of care. It includes also two investments: (i) support for climate change in town centres and (ii) the pilot project on community nurses.

The subcomponent addresses the country-specific recommendations on enhancing sustainability (Country Specific Recommendation 3 in 2019) and to improve the provision and the sustainability of the long-term care system (Country Specific Recommendation 1 in 2019).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **N.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 4.B.1 Soil protection strategy**

The objective of the development of a soil protection strategy is to set up a framework for consensus-finding and coordination processes with all relevant planning bodies (federal level, *Laender* and municipalities) to agree on a strategic guidance to curb land use. The final aim of the soil protection strategy is to gradually reduce the land use in Austria to net 2.5 hectare per day until 2030.

The first step of the reform is the development of, and the agreement on, the key elements of an Austrian soil protection strategy and a roadmap for its implementation. These shall be developed by all relevant institutional actors (federal level, *Laender*, municipalities) and shall be agreed upon in the framework of the Austrian Conference on Spatial Planning (*Oesterreichische Raumordnungskonferenz*). The main elements for the development of the implementation strategy shall be the definition of concrete milestones and the agreement on an indicator-based monitoring system. Besides the overall objective (reduction of land use to 2.5 hectare per day), additional quantifiable targets and milestones will be determined, based on negotiations between the *Laender* in the framework of the Austrian Conference on Spatial Planning. At the end of the implementation of the reform, the Austrian quantitative soil protection strategy, including the overall objective of reducing the land use in Austria to net 2.5 hectare per day until 2030 shall be adopted.

The measure shall enter into force by 31 December 2022.

#### Reform: 4.B.2 Reform to further develop care provision

The objective of the reform is to address challenges in the long-term care sector. Due to the growing challenges in the area of long-term care, the federal government has set the goal of implementing a fundamental reform to further develop care provision. In coordination with the *Laender*, the focus is to be placed on people in need of care and their relatives and caregivers.

The reform consists of several preparatory steps for a long-term care reform starting in 2024, within the next period of the Intergovernmental Fiscal Relations Act. The report of the Task Force Care, comprised of experts from all levels of government and external stakeholders, has defined the objectives for the development of the existing care system. Based on this report, talks between the federal government, states, cities and municipalities shall lead to common approaches and reform projects, in the framework of the long-term care target based governance ('*Zielsteuerung Pflege*'), as part of the preparation for a reform of the provision of long-term care in the context of the negotiations of the fiscal framework. The key principles of the long-term care reform and the division of responsibilities among the federal level, the *Laender* and municipalities shall be reflected in the Intergovernmental Fiscal Relations Act for the next period (starting in 2024).

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 March 2024. The roll-out of changes in long-term care provision on the ground may take place after 2024.

#### Investment: 4.B.3 Investment in climate-friendly town centres

The objective of the investment is to raise the attractiveness of town centres, notably in rural areas, by supporting the often costly investment in necessary measures to make buildings fit for the green transition, thereby preventing the use of new land outside the town centres and making a positive contribution to reduction of mobility.

The investment consists of several elements, which shall help entrepreneurs establish their businesses in town centres and the renovation of public buildings in town centres. The areas of investment included are thermal renovation of commercial and communal buildings in town centres, and measures for greening facades. Additionally, connection to high-efficiency district heating as well as recycling of brownfield land shall be funded.

The implementation of the investment shall be completed by 30 June 2026.

#### Investment: 4.B.4 Investment in the implementation of community nurses

The objective of the establishment of community nursing in Austria is to make a significant contribution to local, low-threshold and needs-based care; community nurses are central contact persons who coordinate various services (such as therapies and social services) and play a central role in the field of prevention.

The investment consists in the establishment of a network of community nurses close to their patients. Community nurses are qualified nurses with at least two years of professional experience. Community nurses with a further relevant qualification (such as courses on community nursing, family health nursing, public health nursing) shall preferably be employed. In the course of the project, 150 community nurses shall be posted nationwide as part of the pilot project within the framework of fixed-term employment contracts.

The implementation of the investment shall be completed by 31 December 2024.

### **N.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
117	4.B.1 Soil protection strategy	Milestone	Adoption of a road map for the Austrian soil protection strategy	Publication of the adopted Roadmap	-	-	-	Q4	2021	<p>The key elements and the roadmap for the soil protection strategy shall be adopted.</p> <p>Main elements for the development of the strategy for the implementation shall be the definition of concrete milestones, the agreement on an indicator based monitoring system. Besides the overall objective (reduction of land use to 2.5 hectare per day), additional quantifiable targets and milestones shall be determined, based on negotiations between the <i>Laender</i> in the framework of the political Austrian Conference on Spatial Planning (<i>Oesterreichische Raumordnungskonferenz</i>).</p>

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
118	4.B.1 Soil protection strategy	Milestone	Adoption of the Austrian quantitative soil protection strategy	Publication of the adopted Soil strategy	-	-	-	Q4	2022	The quantitative soil protection strategy shall be adopted. It shall include the overall objective of reducing the land use in Austria to net 2.5 hectare per day until 2030
119	4.B.2 Reform to further develop care provision	Milestone	Pilot projects on community nurses as element of the Reform of care provision,	Launch of community nursing model as part of the reform on care provision	-	-	-	Q3	2021	At the beginning of the reform process, the pilot project 'community nurses' shall be implemented as a pilot project of the reform. Based on this pilot project a common model for a national roll-out of this measure shall be developed in the framework of the reform to further develop care provision.
120	4.B.2 Reform to further develop care provision	Milestone	Principles for the implementation of long-term care target based governance (Ziel-	Publication of the principles	-	-	-	Q4	2022	The principles for the long-term care target based governance have been adopted by the partners of the fiscal

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			<i>steuerung Pflege</i> ) are established							framework negotiations (Federal level, <i>Laender</i> and Municipalities) and published.
121	4.B.2 Reform to further develop care provision	Milestone	Start implementing the core elements of the reform of long-term care provision	The Intergovernmental Fiscal Relations Act for the period starting in 2024 is published in Austria's legal information system	-	-	-	Q1	2024	The main elements of the long-term care reform shall be reflected in the Intergovernmental Fiscal Relations Act ( <i>Finanzausgleichsgesetz</i> ), which shall have entered into force.
122	4.B.3 Climate-friendly town centres	Milestone	Adoption of the funding guidelines for the four areas of intervention	Funding guidelines published	-	-	-	Q3	2021	The funding guidelines for the renovation of buildings in town centres have been adopted. Eligible projects shall be: (i) thermal renovation of commercial and communal buildings, (ii)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										façade-greening projects, (iii) connection of buildings to high-efficiency district heating, and (iv) recycling of brownfield land.
123	4.B.3 Climate-friendly town centres	Target	Thermal refurbishment projects completed	-	Number of thermal refurbishment projects	0	34	Q4	2023	At least 34 thermal renovation projects of companies and municipalities in town centres are completed.
126	4.B.3 Climate-friendly town centres	Target	Green façades projects completed	-	Number of green façades	0	15	Q2	2026	At least 15 roof and façade greening projects are completed.
127	4.B.3 Climate-friendly town centres	Target	Projects for the connection to high-efficiency district heating completed	-	Number of projects for the connection to high-efficiency district heating	0	375	Q4	2023	At least 375 projects for the connection to high-efficiency district heating are completed.
129	4.B.3 Climate-friendly town centres	Target	Brownfield land projects completed	-	Number of recycling of brownfield land projects	0	30	Q4	2023	At least 30 projects of recycling of brownfield land are completed.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
130	4.B.3 Climate-friendly town centres	Target	Brownfield land projects completed	-	Number of recycling of brownfield land projects	30	60	Q2	2026	At least 60 projects of recycling of brownfield land are completed.
131	4.B.4 Investment in the implementation of Community Nursing	Target	Start of community nurses work	-	Number of new community nurses having started to work	0	50	Q3	2021	At least 50 community nurses have started to work.
132	4.B.4 Investment in the implementation of Community Nursing	Milestone	Interim evaluation	Interim evaluation report presented				Q4	2022	Interim evaluation report and recommendations for further approach by external evaluators
133	4.B.4 Investment in the implementation of Community Nursing	Target	150 community nurses active at national level	-	Number of new community nurses active at national level.	50	150	Q4	2024	At least 150 community nurses are active at national level. Final evaluation covers the performance of all 150 CN





## **O. SUBCOMPONENT 4.C ARTS AND CULTURE**

This subcomponent of the Austrian recovery and resilience plan addresses the following challenges: support of the green and digital transitions in arts and culture.

The objectives of the subcomponent are to set incentives for an ecologically more sustainable cultural sector and to accelerate the digital structural change of the sector, with a special focus on the digitalisation of cultural heritage.

The subcomponent addresses country specific recommendations related to ecological sustainability of the economy (Country Specific Recommendation 3 in 2019) and investment in the digital transition (Country Specific Recommendation 3 in 2020).

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **O.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 4.C.1 Development of a building culture programme**

The objective of the reform is to establish a framework for ‘Baukultur’ which combines high quality architecture and built environment taking into account social, ecological, economic and cultural components. The aim is to raise awareness for building culture and to integrate aspects of the green transition in this area.

The reform consists mainly of the ‘Fourth Austrian Building Culture Report’, which is intended to set the basis for a reform of building culture in Austria for the coming years and outline concrete measures for a building culture programme. The reform shall create better legal, financial and structural framework conditions for high-quality building. The ability to connect to European requirements plays an essential role.

The implementation reform is expected to be completed by 30 September 2021.

#### **Reform: 4.C.2 Develop a national digitalisation strategy for cultural heritage**

The objective of the reform is to expand digitalisation in arts and culture and to promote the digital transformation of the art and culture sector. It aims at better visibility of cultural objects and networking between cultural institutions.

The reform consists of the development and adoption of a national strategy for the digitalisation of cultural heritage. This strategy shall aim at promoting the further digital transformation of the art and culture sector in Austria. It shall advance the digitalisation of cultural heritage, such as the collections and inventory of cultural institutions. The strategy process shall include a public kick-off event, workshops, and web-based support in the *Laender*. The result of the process shall be the decision and the publication of a strategy document. The strategy is also the framework for the investments in digitalisation included in this subcomponent.

The implementation of the reform is expected to be completed by 31 March 2023.

#### **Investment: 4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers**

The objective of the investment is to demonstrate, with selected renovation projects, how they may become models of combining a living building culture with the aim of environmentally conscious monument protection. Furthermore, the implementation of the ‘Federal Building Culture Guidelines’ should be visibly displayed.

The investment consists of the renovation of two historic buildings, where holistic quality criteria as well as up-to-date participation and planning procedures are used, taking into consideration the ‘Federal Building Culture Guidelines’. The renovation measures shall contribute to a significant increase of energy efficiency of both buildings.

The implementation of the investment is expected to be completed by 30 June 2026.

#### Investment: 4.C.4 Digitalisation wave cultural heritage

The objective of the investment is to launch a large digitalisation wave in cultural institutions. The archives of the different art and culture divisions should be increasingly translated into a digital format and hence become accessible to a wider public. The awareness of the need for enhanced digital activity of Austrian museums, the Austrian institutes of cultural heritage and cultural institutions has increased during the COVID-19 pandemic.

The investment consists of an update of the existing platform ‘Kulturpool’ to ‘Kulturpool NEU’ and hence a state of the art central digital platform. It should also include innovative tools to connect with people who have not been in touch with cultural heritage so far, e.g. younger people. To make this work, the cultural institutions have to deliver the appropriate data. The cultural institute shall decide autonomously which objects of their collection they would like to digitalise. The ‘Kulturpool’ shall function as a central platform that merges the data from different institutions of cultural heritage, makes them digitally available and enables also a bundled transmission of this data.

The implementation of the investment is expected to be completed by 30 June 2026.

#### Investment 4.C.5 Investment fund for climate-friendly cultural businesses

The objective of the investment is to support cultural institutions, which have often little capacity for investments in a more ecological design of their operational structures. The measure shall increase the possibility for the realisation of such investments and also raise awareness of medium to long-term cost savings if such investments are realised.

The investment consists of funding for the following areas: renewable energy sources (such as photovoltaics, heat pumps or biomass); energy saving measures (such as heating optimisation or lighting optimisation); circular economy (such as reduction of raw material consumption); adaptation measures to climate change (such as green facades for cooling).

The implementation of the measure is expected to be completed by 30 September 2025.

### **O.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
134	4.C.1 Development of a building culture programme	Milestone	Fourth Building Culture report	The building culture report has been published	-	-	-	Q3	2021	The fourth building culture report has been published. It shall set the agenda for a reform of building culture in Austria for the coming years and outline concrete measures for a building culture programme.
135	4.C.2 Develop a national digitalisation strategy for cultural heritage	Milestone	Launch of the consultation process on a strategy for the digitisation of cultural heritage	Publication of the consultation process, including launch of the online survey	-	-	-	Q1	2022	The consultation process has been launched. The consultation shall take place through an online survey and specific workshops with relevant stakeholders (such as museums, educational institutions, libraries).
136	4.C.2 Develop a national digitalisation strategy for cultural heritage	Milestone	Decision of the Ministry for Culture (BMOESK) on the strategy for the digitalisation of cultural heritage	The strategy is adopted and published	-	-	-	Q1	2023	Taking into account the results of the consultation process, the digitalisation strategy has been adopted and published.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
137	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Feasibility studies for the Volkskundemuseum Wien and Prater Ateliers	Feasibility studies published	-	-	-	Q4	2021	Feasibility studies for the two renovation projects have been completed and are available. They shall include a collection of geographic reference data, measurement of the property and buildings, preparation of basic reports taking into account the protection of monuments and energy efficiency, as well as the appointment of the planning advisory board for the building culture support of the renovation projects
138	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Reopening of Prater Ateliers	Handover of the Ateliers to the artists	-	-	-	Q2	2025	The renovation of the Prater Ateliers has been completed and artists may use the building.
139	4.C.3 Renovation Volkskundemuseum Wien and Prater Ateliers	Milestone	Completion of the rehabilitation of the	Handover to the owner	-	-	-	Q2	2026	The construction project at the Volkskundemuseum has been completed and the museum has reopened to the public, including public

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			Volkskundemuseum							access to the research and exhibition contents.
140	4.C.4 Digitalisation wave cultural heritage	Milestone	'Kulturpool pool Neu' — web-based data aggregation platform from different cultural heritage institutions	Publication and launch of the 'Kulturpool Neu' platform	-	-	-	Q1	2023	The 'Kulturpool Neu' platform has been launched with a new, contemporary design. It shall function as a central platform that merges the data from different institutions of cultural heritage and makes them digitally available to the public.
141	4.C.4 Digitalisation wave culture heritage	Target	Cultural and art objects digitalisation programme	-	Number	0	400 000	Q4	2024	At least 400 000 cultural and art objects have been digitalised (including 300 analogue films and 15 000 3D objects)
142	4.C.4 Digitalisation wave cultural heritage	Target	Cultural and art objects digitalisation programme	-	Number	400 000	600 000	Q2	2026	At least 600 000 cultural and art objects have been digitalised. (including 500 analogue films and 25 000 3D objects)
143	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	Entry into force of the funding guidelines establishing	Entry into force of the funding guidelines establishing the investment fund.	-	-	-	Q4	2021	With the entry into force of funding guidelines establishing the investment fund for climate-friendly cultural businesses, the legal

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			the investment fund							basis has been created for the launch of expressions of interest. The fund shall be mandated to invest in the following areas: renewable energy sources (such as photovoltaics, heat pumps or biomass); energy saving measures (such as heating optimisation or lighting optimisation); circular economy (such as reduction of raw material consumption); adaptation measures to climate change (such as green facades for cooling)
144	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	First call for expressions of interest	First call for expressions of interest published	-	-	-	Q2	2022	The call for expressions of interest has been published. Potential applicants may access all the necessary documents and information. Applications may be made online.
145	4.C.5 Investment fund for climate-	Milestone	Contract award of climate-friendly	Publication of selected projects	-	-	-	Q3	2025	The financial volume of the investment fund for climate-friendly cultural businesses

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	friendly cultural businesses		cultural businesses projects							has been fully committed to eligible projects in the areas of: renewable energy sources; energy saving measures; circular economy; and adaptation measures to climate change. The funds shall be paid out on a project-by-project basis depending on the project size and schedule.

## **P. SUBCOMPONENT 4.D RESILIENCE THROUGH REFORMS**

The present subcomponent subsumes central reforms that will increase Austria's resilience in the coming years. The reform measures complement reform and investment measures included in the different subcomponents and include also additional reforms to address structural challenges and provide framework conditions for certain areas.

The contribution to challenges of country-specific recommendations and the objectives of the reforms are included below for each reform measure.

It is expected that no measure in this subcomponent does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **P.1. Description of the reforms and investments for non-repayable financial support**

#### **Reform: 4.D.1 Spending review focusing on green and digital transformation**

The objective of the reform is to carry out spending reviews for public spending related to the green and digital transitions. Spending reviews, as topic-related budget analysis points, supplement the regular budget planning process and may make an important contribution to improving the impact orientation of the federal budget. They shall help to assess for the analysed policy areas whether the intended objectives are being achieved and/or to what extent these goals are achieved in effective and efficient way.

The reform consists of several implementation steps. For the focus on green transition, spending reviews are planned to be carried out in modules that build on one another. The spending review concerning the digital transition is planned after the measures of the digitalisation fund have been rolled out (see 2.C.2 Digitalisation fund public administration).

The reform contributes to addressing the Country Specific Recommendation related to simplifying and rationalising fiscal relations and responsibilities across layers of government and aligning financing and spending responsibilities (Country Specific Recommendation CSR 1 in 2019).

The implementation of the reform is expected to start by 30 June 2022 and shall be completed by 31 December 2025.

#### **Reform: 4.D.2 Increase in effective retirement age**

The objective of the reform is to increase the effective retirement age by reducing incentives for early retirement, thus helping to limit the growth of public pension expenditure, albeit to a limited extent. The replacement of the 'early retirement pension' (*abschlagsfreie vorzeitige Alterspension*) by the so-called 'early starter bonus' (*FrühstarterInnenbonus*), in the context of the Social Insurance Amendment Act 2020 increases the effective retirement age, while also reducing the pension gap and contributing towards reducing old-age poverty. The law was passed in November 2020 and will enter into force as of January 2022.

The 'early retirement pension without deductions' (*abschlagsfreie vorzeitige Alterspension*) provided for the possibility to retire without any deductions before the statutory retirement age (men 65 years, women 60 years) when completing 45 contribution years. Only few people, mostly with well above-average pensions, benefited from this rule. On the contrary, with the new 'early starter bonus' (*FrühstarterInnenbonus*) people shall receive one euro on top of their pension for every month they worked between the age of 15 and 20. For the five years until the age of 20, the bonus amounts to a maximum of 60 euros per month (840 euros per year) on top of the determined pension amount. The prerequisite for receiving the



early starter bonus shall be the completion of at least 25 years of insurance. As a result, the bonus shall also provide an incentives to return to work after a period of childcare.

In addition to the ‘early retirement pension’, the full pension increase in the calendar year after retirement shall be abolished and replaced by a monthly aliquoting as of 2022. According to the new rule, only pensioners who retired in January of the previous year may benefit from the full increase immediately. Thereafter, the adjustment shall be reduced in a way that those who retired in February receive 90% of the increase, those who retire in March receive 80% and so on. Those who retire in November or December shall have to wait until the year after next to receive their first pension increase.

The reform contributes to addressing the country-specific recommendation related to addressing the sustainability of the pension system (Country Specific Recommendation 1 in 2019).

The implementation of the reform shall be completed by 31 March 2022.

#### Reform: 4.D.3 Pension splitting

The objective of the reform is to mitigate the effect of interrupted employment histories, e.g. due to childcare responsibilities, on old-age pension rates. In Austria, it is mainly women who interrupt their employment to bring up children, which leads to long-term financial challenges in retirement due to the lack of contribution periods. As a result, the gender pension gap is comparatively large and old-age poverty affects mainly women. The new provision shall enable the parent who is not primarily devoted to childcare to transfer pension entitlements resulting from employment to the other parent (excluding periods for which credits for raising children have been received).

The reform consists of two parts. The first shall be the introduction of automatic pension splitting for couples with children. The contribution bases of both parents shall be added together and credited to the respective pension account at 50% each. The second is that voluntary pension splitting shall also be possible for every form of partnership and regardless of parenthood.

The reform contributes to addressing the country-specific recommendation related to addressing the sustainability of the pension system (Country Specific Recommendation 1 in 2019).

The implementation of the reform shall be completed by 31 December 2022.

#### Reform: 4.D.4 Climate action governance framework

The objective of the reform is to establish a sound legal framework for the implementation of the climate targets, which clearly defines the reduction path, establishes sectoral goals and responsibilities and provides control measures.

The reform is part of a wider Paris-compatible national greenhouse gas budget, which shall be anchored in the new Climate Protection Act (KSG). The issue of lacking cross-level governance shall be particularly addressed by the following measures, also reflected in the milestones: the establishment of a Citizens’ climate council (*Klimarat*), set up for discussion and elaboration of proposals for climate protection measures necessary to achieve the Austrian climate goals. The introduction of a focal point for green budgeting in the Austrian Ministry of Finance responsible for the implementation of green budgeting standards in the Austrian budget process, and an obligatory climate check for all new and existing laws.

The reform contributes to addressing the country-specific recommendation related to achieving the climate targets and Austria’s transformation to a climate neutral economy (Country Specific Recommendation 3 in 2020).

The implementation of the reform is expected to start by 31 December 2021 and shall be completed by 30 June 2022.

#### Reform: 4.D.5 Eco-social tax reform

The overarching objective of the eco-social tax reform is to combat climate change and to contribute to the achievement of European and national climate targets. Following the recent implementation of a first stage of the tax reform, additional incentives for climate-friendly consumer behaviour are necessary in order for Austria to achieve its 2030 climate targets. The forthcoming second stage of the eco-social tax reform is expected to be an important complement to investment incentives for climate-friendly technologies (included notably in Component 1 Green recovery of the Austrian Recovery and Resilience Plan) and support to expand the circular economy by providing preferential tax treatment of low- or zero-emission technologies and products. The tax reform is expected to be revenue-neutral by providing tax relief to companies and private households through compensatory measures that have additional positive social and economic effects, such as reduced labour taxes or targeted consumption-based bonuses.

The measure shall introduce a pricing for CO<sub>2</sub> emissions, such as through CO<sub>2</sub> pricing via existing taxes within the framework of tax legislation or a national emissions trading system with prices set at the beginning. These measures are coordinated with instruments at the European level, so that double pricing is excluded. The amount of the pricing is based on the one hand on the goal of true cost agreed in the government programme and on the other hand on the emission reductions necessary to achieve the climate targets. The reform shall be designed to contribute to annual greenhouse gas emission savings of 2.6 million tonnes of CO<sub>2</sub> equivalent by 2030 compared with 2019.

The reform contributes to addressing the country -specific Recommendation related to making the tax mix more efficient and more supportive to inclusive and sustainable growth (Country Specific Recommendation 4 in 2020).

The implementation of the reform is expected to start by 30 June 2021 and shall be completed by 31 March 2022.

#### Reform: 4.D.6 Green Finance (Agenda)

The objective of the green finance agenda is to establish a political and monitoring framework that mobilises private capital for the necessary investments to achieve the climate and energy targets of 2030.

The actions of the green finance agenda focus on the following three aspects, under the premise of actively combating greenwashing: (i) mobilisation of capital for climate protection and sustainable investment, (ii) anchoring and managing climate-relevant risks in the due diligence obligations, and (iii) development of uniform strategies and methods as well as guidance.

Specific actions included in the Green Finance Agenda are: promoting the agreement on a 'Green Supporting Factor' at EU level and, based on the EU agreement, national implementation of the 'Green Supporting Factor' to facilitate granting of 'green loans'; development of strategies and methods for a better risk management in the context of green finance, e.g. the systematic measurement and reduction of the exposure to climate and environmental risk; and further development of appropriate methods and the related guidance.

The reform contributes to addressing the Country Specific Recommendation related to need of sizeable private investment needed to for Austria's transformation to a climate neutral economy (Country Specific Recommendation 3 in 2020).

The implementation of the reform shall be completed by 31 December 2022.

Reform: 4.D.7 National Financial Education Strategy

The objective is to establish a national financial education strategy, which does not exist so far. It shall set common goals and a long-term vision that leads to an increase in financial education in Austria and on which stakeholders from the financial education sector may base their own programmes and measures.

The reform shall include the set-up of a strategy concept and the establishment of a competence framework. Topics that should be particularly pursued by the financial education strategy are basic financial education in schools and for young people, increasing the capital market knowledge of the population and more awareness about the importance of future and old-age provision. Women were identified as one of the specific target groups.

The reform contributes to addressing the country-specific recommendation related to enhancing education results in Austria (Country Specific Recommendation 2 in 2020).

The implementation of the reform is expected to start by 30 September 2021 and shall be completed by 31 December 2022.

Reform: 4.D.8 Start-up package

The objective is to provide sustainable support to growth-oriented start-ups and to increase the attractiveness of the business location internationally.

The reform consists in the implementation of a new legal form (working title 'Austrian Limited'). This new legal form shall be tailored to the needs of start-ups and innovative SMEs and the area of social entrepreneurship. To strengthen growth financing, further tax incentives shall be examined (possibility of offsetting losses and tax deductibility of growth financing). In addition, the reform has to be seen together with other simplification measures, such as the 'Once Only' principle and the implementation of a grace period (see below).

The reform contributes to addressing the Country Specific Recommendation related to stimulating company growth and reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019).

The implementation of the reform shall be completed by 31 March 2022.

Reform: 4.D.9 Strengthening equity capital

The objective of the measure is to strengthen the equity position of Austrian companies by facilitating the mobilisation of private capital in companies in form of equity. For that purpose the first aim is to evaluate the equity position of Austrian companies. In particular it shall be clarified in which sectors the equity position is particularly low and also the role of company size shall be identified.

The reform measure consists of converting government-guaranteed loans, which were used to bridge liquidity bottlenecks during the COVID-19 crisis, into equity or equity-like instruments. In addition, a company form for investments in company holdings in the form of the SICAV (*société d'investissement à capital variable*), a collective investment scheme, which is already well established in other European countries, shall be anchored in Austrian company law. It is intended to make fund shares securitisable and tradable. The design shall take into account high transparency standards, investor protection, money laundering prevention and the exclusion of tax structuring models.

The reform contributes to addressing the country-specific recommendation related to stimulating company growth and reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019).

The implementation of the reform is expected to start by 30 June 2021 and shall be completed by 31 March 2022.

Reform: 4.D.10 Labour market: one-stop shop

The objective of the measure is to provide targeted support for bringing long-term unemployed facing multiple barriers back to the labour market. The coordinated support is expected to help to address those multiple barriers and facilitate access to qualification and training. The need for this targeted support has also been increasing during the COVID-19 pandemic.

The measure consist in the establishment of one-stop shops for the long time unemployed facing multiple barriers to placement and inclusion in the labour market. The design and set-up of the one-stop shops shall be done in close cooperation with social partners and the *Länder*. This one-stop shop should coordinate and facilitate the access to the appropriate services of different support institutions.

The reform contributes to addressing the country-specific recommendation related to boosting labour market outcomes for the low-skilled in close cooperation with social partners (Country Specific Recommendation 2 in 2019).

The implementation of the reform shall be completed by 31 March 2022.

Reform: 4.D.11 Liberalisation of business regulations

The objective of three targeted measures is to contribute to the liberalisation of the framework conditions for trade and the promotion of the provision of business-oriented services that also make a contribution to the green and digital transitions.

The reform package consists of three measures: The removal of barriers to business transfers (Grace Period Act) contains several activities that shall facilitate the transfer of businesses to new owners (such as to the next generation in a family business). The amendment to the Occasional Traffic Act aligns the conditions for taxis and other ride rental businesses, thus enabling the operation of innovative ride-hailing services. The last reform measure in this package facilitates the authorisation process for recharging points for electric motor vehicles and for photovoltaic systems as part of commercial installations.

The reforms contribute to addressing the country-specific Recommendations related to reducing regulatory barriers in the service sector (Country Specific Recommendation 3 in 2019) and reducing administrative and regulatory burden (Country Specific Recommendation 3 in 2020).

The removal of barriers to business transfers (Grace Period Act) shall enter into force by 31 March 2022. The Occasional Traffic Act was to have entered into force in by 31 March 2021. The exemption from authorisation for installation of e-vehicle charging points and photovoltaic systems was to have entered into force by 31 March 2021.

**P.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
146	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review on the analysis of the climate and energy policy support and incentive landscape.	Dissemination of the report	-	-	-	Q3	2022	The report shall be internally disseminated. This report shall focus on the analysis of the climate and energy policy support and incentive landscape. Based on this, examination of further funding and incentives related to their impact on climate and energy policy may take place. It aims to include climate responsibility mechanisms for Ministries and the setting of specific greenhouse gas reduction targets with given budget ceilings.
147	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Identifying synergies with the funding landscape of the <i>Länder</i> '	Dissemination of the report	-	-	-	Q2	2023	The report shall be internally disseminated. This report shall focus on identifying synergies in the funding landscape of the <i>Länder</i> , including the climate responsibility

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										mechanisms between the federal level and the <i>Länder</i> as part of the Intergovernmental Fiscal Relations Act 2017 ( <i>Finanzausgleichsgesetz</i> 2017), so that it may serve as a basis for the next period of Intergovernmental Fiscal Relations Act.
148	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Implementation of the EU taxonomy at national level'	Dissemination of the report	-	-	-	Q4	2024	The report shall be internally disseminated. This report shall focus on the identification of challenges of redirecting financial flows into climate-friendly and sustainable investments and identify public sector levers in the areas of fiscal, regulatory and tax policy.
149	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Public-sector shareholding'	Dissemination of the report	-	-	-	Q2	2025	The report shall be internally disseminated. This report shall focus on reviewing public-sector

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										policies for company participation in line with the process outlined in the Austrian National Climate and Energy Plan (NECP).
150	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Sustainability of Public Procurement'	Dissemination of the report	-	-	-	Q4	2025	The report shall be internally disseminated. This report shall focus on evaluating the status quo with regard to sustainable procurement, taking into account the efficient use of funds. Furthermore, it shall emphasise developing optimisation potential for sustainable public procurement.
151	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Further advancement of digitalisation in public administration'	Dissemination of the report	-	-	-	Q3	2023	The report shall be internally disseminated. This report shall focus on evaluating the effects of the digitalisation fund.
152	4.D.2 Increase in effective retirement age	Milestone	Establishment of the legal basis for the abolishment of	Publication of the Social Insurance Amendment Act	-	-	-	Q4	2020	The replacement of the 'early retirement pension' by the so-called 'early starter bonus', and the



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			the early retirement pension without deduction, as well as for the introduction of the early starter bonus and the postponement of the first pension increase ( <i>Aliquotierung</i> )	2020 in Austria's legal information system						aliquoting of the pension increase, were adopted in November 2020 in the context of the Social Insurance Amendment Act 2020 and will enter into force as from January 2022.
153	4.D.2 Increase in effective retirement age	Milestone	Effective implementation of the early starter bonus (replacing early retirement pensions without deduction) and of the postponement of the first pension increase ( <i>Aliquotierung</i> )	Provisions in the Social Insurance Amendment Act 2020 for the start of implementation	-	-	-	Q1	2022	The early starter bonus and <i>Aliquotierung</i> become effective and the early retirement is no longer available.



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
154	4.D.3 Pension splitting	Milestone	Legislative proposal	Preparation of a legislative proposal to introduce pension splitting	-	-	-	Q2	2022	Key elements of the reform shall be published for consultation of relevant stakeholders.
155	4.D.3 Pension splitting	Milestone	Entry into force of the law introducing automatic pension splitting	Provision in the law indicating the entry into force of the law introducing automatic pension splitting	-	-	-	Q4	2022	The law introducing automatic pension splitting for couples with children and voluntary pension splitting for every form of partnership shall enter into force
156	4.D.4 Climate action governance framework	Milestone	Citizens' Climate Council ( <i>Klimarat</i> ) and focal point on green budgeting	Public reporting on the establishment of a Citizens' Climate Council and of a focal point on green budgeting.	-	-	-	Q4	2021	A Citizens' Climate Council ( <i>Klimarat</i> ) is established as evidenced by public reporting on at least its inaugural meeting. A focal point on green budgeting to coordinate the implementation of green budgeting standards in Austria shall be established in the Ministry of Finance and publicly announced.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
157	4.D.4 Climate action governance framework	Milestone	Entry into force of a law introducing a mandatory climate check for new legislative proposals	Provision in the law indicating the entry into force of a law introducing a mandatory climate check for new legislative proposals	-	-	-	Q2	2022	The climate check shall become binding for all legislative proposals. The legal implementation is expected to be carried out through a new climate protection law. The mandatory climate check shall be implemented through a new binding impact dimension within the regulatory impact assessment. Ministries have been informed accordingly.
158	4.D.5 Eco-social tax reform	Milestone	Launch of the second stage of the work of the task force	The task force on eco social tax reform is starting work on the second stage of eco-social tax reform	-	-	-	Q2	2021	The task force shall start its work on the second stage of the eco-social tax reform.
159	4.D.5 Eco-social tax reform	Milestone	Entry into force of the eco-social tax reform	Provision in the law indicating the entry into force of the eco-	-	-	-	Q1	2022	Entry into force of the eco-social tax reform, including a price for CO <sub>2</sub> emissions, which is expected to reduce annual

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				social tax reform.						CO <sub>2</sub> emissions by at least 2.6 million tonnes by 2030 (compared to 2019).
160	4.D.6 Green Finance (Agenda)	Milestone	Green Finance Agenda	Publication of the Green Finance Agenda	-	-	-	Q1	2022	The Green finance agenda shall be published. It shall include concrete reference to the planned actions, such as: facilitating the granting of 'green loans' and development of strategies and methods for a better risk management in the context of green finance (such as the systematic measurement and reduction of the exposure to climate and environmental risk).
161	4.D.6 Green Finance (Agenda)	Milestone	Use of quantitative and qualitative indicators to measure the achievement of implementation	Publication of indicator-based report on the implementation of the Green Finance Agenda	-	-	-	Q4	2022	The report shall present a methodology based on quantitative and qualitative indicators to guide the measurement of the success of green finance actions.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
162	4.D.7 National Financial Education Strategy	Milestone	Strategy document	Publication of the strategy document including action plan	-	-	-	Q3	2021	The strategic document shall be completed. It shall set common goals and long-term visions that lead to an increase in financial education in Austria and on which stakeholders in the field of financial education may base their own programmes and measures. A framework for cooperation and coordination between public and non-public financial education actors is also expected to be included. The document shall include an action plan to operationalise the strategy.
163	4.D.7 National Financial Education Strategy	Milestone	Finalisation of the Competence Framework for financial education	The Competence Framework for financial education is transmitted to	-	-	-	Q4	2022	The competency framework shall focus on increased basic financial education in schools and for young people, increasing the population's capital market knowledge

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				the European Commission						and raising awareness about the importance of future and old-age provision. Synergies are also expected with the Green Finance Agenda (such as 'Green Financial Literacy').
164	4.D.8 Start-up package	Milestone	Entry into force of the start-up package	Provision in the law indicating the entry into force of the start-up package	-	-	-	Q1	2022	Entry into force of a law introducing a new corporate form (working title: 'Austrian Limited'), which shall facilitate the early stages of start-ups. It shall particularly take the needs of start-ups and innovative SMEs into account. It shall include flexible allocation of shares to investors and employees.
165	4.D.9 Strengthening equity capital	Milestone	Decree on the conversion of state guaranteed loans into equity	Publication of the decree	-	-	-	Q3	2021	The decree opening up the possibility to convert state guaranteed loans into equity shall be in force

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
166	4.D.9 Strengthening equity capital	Milestone	Entry into force of the company form for investments in shareholding (SICAV)	Provision in the law indicating the entry into force of the company form for investments in shareholdings (SICAV)	-	-	-	Q1	2022	An amendment of the Austrian company law shall enter into force to introduce the legal form of SICAV in order to facilitate equity investments in companies
167	4.D.10 Labour market: one-stop shop	Milestone	Conceptual development	The one-stop shop concept has been developed and transmitted to the European Commission	-	-	-	Q3	2021	The internal concept, to be developed with the involvement of the <i>Laender</i> and Social partners, for the establishment of the one-stop shop shall be available. It shall operationalise the introduction of the one-stop shop.
168	4.D.10 Labour market: one-stop shop	Milestone	Start of operations	The one-stop shop is operational	-	-	-	Q1	2022	The one-stop shop shall be operational and have started to offer services to the unemployed
169	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the occasional transport act	Provision in the law indicating the entry into force of the	-	-	-	Q1	2021	The Occasional Transport Act, which shall abolish a binding tariff for occasional transport

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				occasional transport act.						(taximeter obligation) shall enter into force.
170	4.D.11 Liberalisation of business regulations	Milestone	Exemption of recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation requirements.	Publication of the decree exempting recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation	-	-	-	Q1	2021	The decree making recharging points for electric motor vehicles and photovoltaic systems in commercial installations in principle exempt from authorisation shall enter into force.
171	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the Grace Period Act	Provision in the law indicating the entry into force of the Grace Period Act	-	-	-	Q1	2022	The law on the removal of barriers to business transfers (Grace Period Act) shall enter into force.

## COMPONENT 5: REPowerEU

The Austrian REPowerEU component addresses the challenges faced by Austria due to energy dependence on fossil fuels and the green transition. The four proposed measures contain two new reforms (on acceleration of permitting procedures for renewables and on promoting hydrogen as a technology key to climate neutrality), one new investment (photovoltaic systems with or without electricity storage) as well as a scale-up of one existing investment related to zero-emission commercial vehicles.

The reforms contribute in particular to increasing the share and accelerating the deployment of renewable energy, and to raising the production of renewable hydrogen and the uptake of hydrogen in hard-to-decarbonise sectors. The investments help to accelerate the expansion of renewable energy and to support zero-emission transport and its infrastructure.

The implementation of the envisaged measures is expected to reduce dependency on fossil fuels in line with the country-specific recommendation on energy (CSR 4 in 2022). Most of the new measures in the REPowerEU chapter have a cross-border effect by contributing to securing energy supply in the whole EU.

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

### **5.1. Description of the reforms and investments for non-repayable financial support**

#### **Q. SUBCOMPONENT 5.A REFORMS**

##### **Reform: 5.A.1 Acceleration of permitting procedures for renewables**

The objective of the measure is to streamline the permitting procedures for renewable energy projects by amending the national Environmental Impact Assessment Act (“EIA Act”). The amendment aims at introducing several procedural simplifications, such as facilitation of changes to the permit in case of technological development, reducing the length of permitting procedures on administrative and judicial level by setting concrete deadlines for objections at the beginning of the procedure, removing the suspensive effect of the appeal in case of insufficiently substantiated complaints and by an increased use of digitalisation.

The impact of the reform shall be evaluated in a report to the Austrian Parliament, presenting recommendations on how to further speed up the permitting procedures for renewables and figures quantifying the duration of environmental impact assessment (EIA) procedures.

The implementation of the reform shall be completed by 30 September 2024.

##### **Reform: 5.A.2 Hydrogen as key technology to climate neutrality**

The objective of this reform is to create a new policy and to coordinate initiatives on renewable hydrogen in Austria by way of a national Hydrogen Strategy. The Hydrogen Strategy aims to (i) ramp up the production of renewable hydrogen, (ii) set the framework for developing hydrogen-ready infrastructure with a view to enabling imports and transport of renewable hydrogen, and also (iii) sets the objective of installing 1 GW electrolyser capacity by 2030 in order to reduce reliance on fossil fuels in sectors such as industry and transport, which are difficult to decarbonize.

The measure consists of the adoption of a national Hydrogen Strategy and the establishment of the national hydrogen platform. The Hydrogen Strategy shall provide specific actions in eight policy areas (flagship projects on the targeted deployment of hydrogen technologies, funding for production of renewable hydrogen, incentives for hydrogen-enabled business



models, hydrogen-ready infrastructure, green mobility based on hydrogen, R&D in the field of hydrogen, stakeholder dialogue on hydrogen matters and collaboration at EU and international level on hydrogen regulation and infrastructure).

The measure also includes (i) the publication of a first evaluation report which shall inform on the state of play and take stock of progress in the implementation of the Hydrogen Strategy, (ii) the publication of the integrated national energy infrastructure plan and (iii) the adoption of the legislative framework on the implementation of a national hydrogen certification scheme.

The implementation of the reform shall be completed by 31 March 2026.

## **R. SUBCOMPONENT 5.B INVESTMENTS**

### *Investment: 5.B.1 Photovoltaic systems*

The objective of this investment is to support the expansion of photovoltaic systems with or without electricity storage. The investment aims at accelerating the expansion of renewable energy and contributing to reducing greenhouse gas emissions.

The subsidy scheme supports photovoltaic systems with or without electricity storage exclusively on buildings and promotes the expansion of renewable energy. Only private individuals and non-profit associations shall be eligible for funding.

The subsidy scheme shall support the installation or expansion of photovoltaic systems with a capacity  $\leq 20$  kWp with or without electricity storage. The systems shall be subdivided according to their size. Systems up to 10 kWpeak and systems between 10 and 20 kWpeak shall be subsidised with different flat rates.

The subsidy scheme may also support electricity storage systems of up to 50 kWh, when they are installed together with the renewable energy generation system. Flat rates per kWh shall be awarded for electricity storage systems.

The implementation of the investment shall be completed by 31 December 2025.

### *Investment: 5.B.2. Scaled-up measure: Funding zero-emission commercial vehicles and infrastructure*

The objective of this investment is to scale up investment 1.B.4 Zero-emission utility vehicles under component 1, Sustainable Recovery. The scaled-up part of that investment shall increase the ambition of the original measure by providing funding to switch from heavy-duty commercial vehicles (categories N2 and N3, tractor units and special vehicles<sup>6</sup>) to heavy-duty zero-emission commercial vehicles (categories N2 and N3, tractor units and special vehicles).

Only electric and hydrogen-powered vehicles of categories N2, N3, tractor units and special vehicles, as well as the infrastructure required for their operation, shall be eligible for funding.

The implementation of the investment shall be completed by 30 June 2026.

---

<sup>6</sup> Especially the following special vehicles are eligible for funding: Construction site tipper; Waste collection vehicle; Mixer wagon; Pump truck; Crane truck; Vehicle for gritting and snow clearing work; Vehicle for street and sewer cleaning; Fire engine; Ladder vehicles (both for fire services and other public and civil use); Breakdown and towing vehicle.

The selection is based on number 1 – 31 of Regulation (EU) 2018/858 Part C Annex II.

Moreover, electrically operated auxiliary units, superstructures or connected devices (maximum one unit per emission-free commercial vehicle) are subsidized.

## 5.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
172	5.A.1. Acceleration of permitting procedures for renewables	Milestone	Entry into force of the amended EIA Act	Provision in the law indicating the entry into force of the amended EIA Act	-	-	-	Q1	2023	The amendment to the Environmental Impact Assessment (EIA) Act shall enter into force.
173	5.A.1. Acceleration of permitting procedures for renewables	Milestone	9th EIA Report presented to Parliament	Transmission of the 9 <sup>th</sup> EIA Report to Parliament	-	-	-	Q3	2024	The 9th EIA Report shall be transmitted to Parliament. It shall include figures on the duration of EIA procedures, as well as recommendations on the necessary actions to further speed up permitting of renewables in Austria.
174	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	The Hydrogen Strategy is adopted and the national hydrogen platform is established	Adoption of the Hydrogen Strategy and establishment of the national hydrogen platform.	-	-	-	Q2	2023	The Hydrogen Strategy shall be adopted. The national hydrogen platform shall be established. The platform shall include representatives from research, industry, the energy sector and civil society.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
175	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	Publication of the evaluation report	Online publication of the evaluation report on the implementation of the Hydrogen Strategy	-	-	-	Q1	2024	The first evaluation report on the implementation of the Hydrogen Strategy shall be published. It shall include the state of play and an assessment of the progress made on the objectives included in the Hydrogen Strategy.
176	5.A.2. Hydrogen as key technology to climate neutrality	Milestone	Implementation of two key measures in the Hydrogen Strategy	Publication of the integrated national energy infrastructure plan (NIP); and the legislative framework on the implementation of a national hydrogen certification system	-	-	-	Q1	2026	Implementation of two key deliverables of the Hydrogen Strategy: (i) the final integrated national energy infrastructure plan (NIP) shall be published; and (ii) the legislative framework for the implementation of the national hydrogen certification system shall be adopted.
177	5.B.1. Photovoltaic systems	Milestone	Publication of the guidelines	Online publication of the guidelines	-	-	-	Q4	2023	The guidelines of the subsidy scheme shall be published.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
178	5.B.1. Photovoltaic systems	Target	Installation of photovoltaic systems	-	Number	0	17 500	Q4	2024	17 500 projects consisting in photovoltaic systems up to 20 kWp, with or without electricity storage systems up to 50 kWh, shall be installed.
179	5.B.1. Photovoltaic systems	Target	Installation of photovoltaic systems	-	Number	17 500	35 300	Q4	2025	35 300 projects consisting in photovoltaic systems up to 20 kWp, with or without electricity storage systems up to 50 kWh, shall be installed.
180	5.B.2. Funding zero-emission commercial vehicles and infrastructure	Milestone	Launch of the funding call	Launch of the funding call for projects for heavy-duty commercial vehicles	-	-	-	Q1	2023	Funding call for projects for heavy-duty commercial vehicles (categories N2 and N3, tractor units and special vehicles) "Emission-free commercial vehicles and infrastructure (ENIN)" shall be launched.
181	5.B.2. Funding zero-emission commercial vehicles and infrastructure	Target	Vehicles equipped with zero-emission technologies	-	Number	0	167	Q2	2026	On the basis of grant agreements, the final recipients shall procure and receive at least 167 heavy-duty zero-emission commercial vehicles (categories N2 and N3,

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										tractor units and special vehicles) and the infrastructure required for their operation.

## **COMPONENT 6: AUDIT AND CONTROL**

### **S. SUBCOMPONENT 6.A AUDIT AND CONTROL**

#### **S.1. Description of the reforms and investments**

##### **Reform: 6.A.1 Arrangements for the control framework of the Recovery and Resilience Plan**

The objective of the measure is to improve the control framework of the Austrian Recovery and Resilience Plan. To ensure an effective implementation of proportionate measures for the protection of the financial interests of the Union (PFIU) according to the Article 22 of the RRF Regulation, Austria shall ensure that legally binding agreements shall be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. Such agreements shall set out an obligation for these implementing bodies to (a) collect and ensure access to the data required by Article 22 (2) (d) (i) - (iii) of the RRF Regulation and (b) conduct appropriate controls of double funding between the RRF and other Union programmes and document these controls. Where the aforementioned obligations are already legal requirements no legally binding agreement shall be necessary.

The reform shall be completed by 31 December 2023.

#### **S.2. Milestones, targets, indicators, and timetable for monitoring and implementation**

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
182	Arrangements for the control framework of the Recovery and Resilience Plan	Milestone	Arrangements for the control framework of the Recovery and Resilience Plan	Signature of legally binding agreements	-	-	-	Q4	2023	<p>Legally binding agreements shall be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. Such agreements shall set out an obligation for these implementing bodies to (a) collect and ensure access to the data required by Article 22 (2) (d) (i) - (iii) of the RRF Regulation and (b) conduct appropriate controls of double funding between the RRF and other Union programmes and document these controls.</p> <p>Where the aforementioned obligations are already legal requirements no legally binding agreement shall be necessary.</p>

## 2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Austria is EUR 4 187 412 730. The estimated total costs of the REPowerEU chapter is EUR 210 304 520.

## SECTION 2: FINANCIAL SUPPORT

### 3. Financial contribution

The instalments referred to in Article 2(2) shall be organised in the following manner:

First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
21	1.B.5 Construction of new railways and electrification of regional railways	M	Ongoing construction project
84	3.B.1 Education bonus	M	Entry into force of the Unemployment Insurance Act and the publication of the Funding Guidelines on the Ministries' website
87	3.B.2 Promoting re-skilling and up-skilling	M	Ensuring the preconditions for re-skilling and up-skilling
152	4.D.2 Increase in effective retirement age	M	Establishment of the legal basis for the abolishment of the early retirement pension without deduction, as well as for the introduction of the early starter bonus and the postponement of the first pension increase ( <i>Aliquotierung</i> )
17	1.B.4 Zero-emission utility vehicles	M	Launch of the support programme
49	2.B.1 Fair and equal access of pupils to basic digital competence	M	Entry into force of the School Digitalisation Act
62	2.D.1 Digitalisation of SMEs	M	Approval and publication of the relevant guidelines and contracts for KMU.DIGITAL 3.0
63	2.D.1 Digitalisation of SMEs	M	Approval and publication of the relevant guidelines and contracts for KMU.E-Commerce
169	4.D.11 Liberalisation of business regulations	M	Entry into force of the occasional transport act
170	4.D.11 Liberalisation of business regulations	M	Exemption of recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation requirements
52	2.B.2 Provision of digital end-user devices to pupils	T	Digital devices for the first two year of secondary school
59	2.C.2 Digitalisation fund public administration	M	Entry into force of the Digitalisation Fund Act



Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
65	2.D.2 Digital investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP
68	2.D.3 Green investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP
92	3.C.2 Remedial education package	M	Finalisation of the remedial education package and start with the measures in the schools
158	4.D.5 Eco-social tax reform	M	Launch of the second stage of the work of the task force
119	4.B.2 Reform to further develop care provision	M	Pilot projects on community nurses as element of the Reform of care provision
11	1.B.2 Introduction of 1-2-3 climate ticket	M	Entry into force of law
41	1.D.2 Transforming industry towards climate neutrality	M	Adoption of regulatory criteria and funding guidelines
50	2.B.1 Fair and equal access of pupils to basic digital competence	M	Entry into force of the Implementing regulation,
56	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Entry into force of the law amending the Business Service Portal Act; upgrade of the relevant IT infrastructure
101	3.D.2 IPCEI Hydrogen	M	National selection of projects to support the development of hydrogen production, storage and applications
122	4.B.3 Climate-friendly town centres	M	Adoption of the funding guidelines for the four areas of intervention
131	4.B.4 Investment in the implementation of Community Nursing	M	Start of community nurses work
134	4.C.1 Development of a building culture programme	M	Fourth Building Culture report
167	4.D.10 Labour market: one-stop shop	M	Conceptual development
162	4.D.7 National Financial Education Strategy	M	Strategy document
165	4.D.9 Strengthening equity capital	M	Decree on the conversion of state guaranteed loans into equity
3	1.A.2 Exchange of oil and gas heating systems	T	Replacement of heating systems
12	1.B.2 Introduction of 1-2-3 climate ticket	M	Introduction of 1-2-3 climate ticket
24	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the amended Waste Management Act
38	1.D.1 Renewables Expansion Law	M	Entry into force of the Renewables Expansion Law

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
44	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Work programme of Platform Internet-infrastructure Austria (PIA 2030) to coordinate the interaction of all relevant stakeholders
53	2.B.2 Provision of digital end-user devices to pupils	T	Digital devices for the first two year of secondary school
75	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Call for expressions of interest (BMBWF); Identification of an executing agency
85	3.B.1 Education bonus	T	Education bonuses disbursed
93	3.C.2 Remedial education package	M	Support measures during the school year are completed. Provision of supplementary classes including during the holidays
97	3.D.1 IPCEI Microelectronics and connectivity	M	Climate-related eligibility criteria established in call documents
98	3.D.1 IPCEI Microelectronics and connectivity	M	National selection of projects to support the development of innovative microelectronics and connectivity technologies
107	4.A.2 Funding of primary health care projects	M	Adoption and publication of funding guidelines for primary health care projects
117	4.B.1 Soil protection strategy	M	Adoption of a road map for the Austrian soil protection strategy
137	4.C.3 Renovation of <i>Volkskundemuseum</i> Wien and Prater Ateliers	M	Feasibility studies for the <i>Volkskundemuseum</i> Wien and Prater Ateliers
143	4.C.5 Investment fund for climate-friendly cultural businesses	M	Entry into force of the funding guidelines establishing the investment fund
156	4.D.4 Climate action governance framework	M	Citizens' Climate Council ( <i>Klimarat</i> ) and focal point on green budgeting
<b>Instalment Amount</b>			<b>EUR 804 597 701</b>

Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	1.A.1 Renewable Heating Law	M	Entry into force of Renewable Heating Law
5	1.A.2: Exchange of oil and gas heating systems	T	Replacement of heating systems
6	1.A.3 Combating energy poverty	M	Determination of funding priorities
13	1.B.3 Zero-emission buses	M	Launch of the zero-emission buses support programme
27	1.C.2 Biodiversity fund	M	Entry into force of the legal framework for Biodiversity Fund
35	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	M	Launch of the repair bonus support programme
86	3.B.1 Education bonus	M	Education bonus measure evaluated
88	3.B.2 Promoting re-skilling and up-skilling	M	First annual overview
94	3.C.2 Remedial education package	M	Evaluation of the additional teaching staff deployment
135	4.C.2 Develop a national digitalisation strategy for cultural heritage	M	Launch of the consultation process on a strategy for the digitisation of cultural heritage
153	4.D.2 Increase in effective retirement age	M	Effective implementation of the early starter bonus (replacing early retirement pensions without deduction) and of the postponement of the first pension increase ( <i>Aliquotierung</i> )
159	4.D.5 Eco-social tax reform	M	Entry into force of the eco-social tax reform
160	4.D.6 Green Finance (Agenda)	M	Green Finance Agenda
164	4.D.8 Start-up package	M	Entry into force of the start-up package
166	4.D.9 Strengthening equity capital	M	Entry into force of the company form for investments in shareholdings (SICAV)
168	4.D.10 Labour market: one-stop shop	M	Start of operations
171	4.D.11 Liberalisation of business regulations	M	Entry into force of the Grace Period Act
60	2.C.2 Digitalisation fund public administration	M	Projects selected
78	3.A.3 Austrian Institute of Precision Medicine	M	Ministerial planning approval (BMBWF & BMF)
144	4.C.5 Investment fund for climate-friendly cultural businesses	M	First call for expressions of interest
154	4.D.3 Pension splitting	M	Legislative proposal
157	4.D.4 Climate action governance framework	M	Entry into force of a law introducing a mandatory climate check for new legislative proposals

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
32	1.C.4: Retrofitting of existing and construction of new sorting facilities	T	Permit applications for construction or retrofitting
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	M	Calls for tenders to enable Gigabit capable access networks completed
146	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review on the analysis of the climate and energy policy support and incentive landscape
2	1.A.1 Renewable Heating Law	M	Training for energy consultants
57	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Linking registries to the Register and Systems Network (RSV), preparation of Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries
81	3.A.4 (Digital) Research Infrastructures	M	Award decision for grants to universities investing in digital research infrastructure
104	4.A.1 Enhancing primary health care	M	Platform on primary health care and related measures
114	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	M	Identification and entrustment of the implementation bodies
118	4.B.1 Soil protection strategy	M	Adoption of the Austrian quantitative soil protection strategy
120	4.B.2 Reform to further develop care provision	M	Principles for the implementation of long-term care target based governance ('Zielsteuerung Pflege') are established
132	4.B.4 Investment in the implementation of Community Nursing	M	Interim evaluation
155	4.D.3 Pension splitting	M	Entry into force of the law introducing automatic pension splitting
161	4.D.6 Green Finance (Agenda)	M	Use of quantitative and qualitative indicators to measure the achievement of implementation
163	4.D.7 National Financial Education Strategy	M	Finalisation of the Competence Framework for financial education
182	6.A.1 Arrangements for the control framework of the Recovery and Resilience Plan	M	Arrangements for the control framework of the Recovery and Resilience Plan
67	2.D.2 Digital investments in enterprises	T	Digitalisation investments in at least 7 000 companies under the RRP
89	3.B.2 Promoting re-skilling and up-skilling	T	People benefitting from re-skilling and up-skilling.
<b>Instalment Amount</b>			<b>EUR 1 051 832 795.50</b>

Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the implementing regulation
28	1.C.2 Biodiversity fund	M	Completion of the call for projects to restore priority degraded ecosystems and protect endangered species and habitats
136	4.C.2 Develop a national digitalisation strategy for cultural heritage	M	Decision of the Ministry for Culture (BMOESK) on the strategy for the digitalisation of cultural heritage
140	4.C.4 Digitalisation wave cultural heritage	M	<i>Kulturpool pool Neu</i> — web-based data aggregation platform from different cultural heritage institutions
111	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	M	Entry into force of the law defining the framework for the electronic 'mother-child pass'
147	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Identifying synergies with the funding landscape of the <i>Länder</i> '
9	1.B.1 Mobility Masterplan 2030	M	Implementation of the Mobility Masterplan has started
115	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	T	National roll-out of 'early aid'
151	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Further advancement of digitalisation in public administration'
22	1.B.5 Construction of new railways and electrification of regional railways	M	Electrification
45	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment
58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	M	Establishing the Once Only technical system connection
61	2.C.2 Digitalisation fund public administration	T	Completion of the funded projects regarding digitalisation of public administration
64	2.D.1 Digitalisation of SMEs	T	Completion of SME digitalisation projects
69	2.D.3 Green investments in enterprises	T	Investments in e-mobility
79	3.A.3 Austrian Institute of Precision Medicine	M	Start of construction of the Institute of Precision Medicine
90a	3.C.1 Improved access to education	M	Entry into force of the amended School Education Act

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
105	4.A.1 Enhancing primary health care	T	Promotional events in the context of the platform/incubator programme
108	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
112	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	M	Award of the electronic 'mother child pass' platform programming contract
123	4.B.3 Climate-friendly town centres	T	Thermal refurbishment projects completed
127	4.B.3 Climate-friendly town centres	T	Projects for the connection to high-efficiency district heating completed
129	4.B.3 Climate-friendly town centres	T	Brownfield land projects completed
47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	M	Signature of contracts
172	5.A.1 Acceleration of permitting procedures for renewables	M	Entry into force of the amended EIA Act
174	5.A.2. Hydrogen as key technology to climate neutrality	M	The national hydrogen strategy is adopted and the national hydrogen platform is established
177	5.B.1. Photovoltaic systems	M	Publication of the guidelines
180	5.B.2. Funding zero-emission commercial vehicles and infrastructure	M	Launch of the funding call
<b>Instalment Amount</b>			<b>EUR 798 173 595.20</b>

Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	1.A.3 Combating energy poverty	T	Thermal renovation projects approved
30	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers	T	Take-back systems
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	T	Repaired or renewed electrical or electronic equipment
39	1.D.1 Renewables Expansion Law	T	Additional renewable electricity generation capacity
121	4.B.2 Reform to further develop care provision	M	Start implementing the core elements of the reform of long-term care provision
99	3.D.1 IPCEI Microelectronics and connectivity	T	At least 66% of approved projects started
102	3.D.2 IPCEI Hydrogen	T	At least 66% of approved projects started
116	4.A.4 National roll-out of ‘early aid’ for socially disadvantaged pregnant women, their young children and families	T	‘National roll-out of ‘early aid’
14	1.B.3 Zero-emission buses	M	Last call completed
18	1.B.4 Zero-emission utility vehicles	M	Last call completed
42	1.D.2 Transforming industry towards climate neutrality	T	Roll-out of decarbonisation projects
73	3.A.1 RTI-Strategy 2030	T	Finalisation of performance and financing agreements
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Interim report
90b	3.C.1 Improved access to education	M	Entry into force of the legislation on the implementation of additional modules of the national standardised assessments
133	4.B.4 Investment in the implementation of Community Nursing	T	150 community nurses active at national level
141	4.C.4 Digitalisation wave culture heritage	T	Cultural and art objects digitalisation programme
148	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review ‘Implementation of the EU taxonomy at national level’
173	5.A.1 Acceleration of permitting procedures for renewables	M	9th EIA Report presented to Parliament
175	5.A.2. Hydrogen as key technology to climate neutrality	M	Publication of the evaluation report
178	5.B.1. Photovoltaic systems	T	Installation of photovoltaic systems
<b>Instalment Amount</b>			<b>EUR 587 622 536.28</b>



Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
33	1.C.4: Retrofitting of existing and construction of new sorting facilities	T	Commissioning of facilities
70	2.D.3 Green investments in enterprises	T	Investment in thermal renovation of buildings
71	2.D.3 Green investments in enterprises	T	Investments in solar energy
72	2.D.3 Green investments in enterprises	T	Investments in energy savings to support at least 1 300 companies under the RRP
51	2.B.1 Fair and equal access of pupils to basic digital competence	M	Evaluation of the School Digitalisation Act
54	2.B.2 Provision of digital end-user devices to pupils	T	Digital devices for pupils in the lower secondary level
109	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
149	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Public-sector shareholdings'
10	1.B.1 Mobility Masterplan 2030	M	Reduction of CO <sub>2</sub> emissions in the transport sector
82	3.A.4 (Digital) Research Infrastructures	M	Progress report with 50 % of investments completed
145	4.C.5 Investment fund for climate-friendly cultural businesses	M	Contract award of climate-friendly cultural businesses projects
23	1.B.5 Construction of new railways and electrification of regional railways	M	Completion of construction project
29	1.C.2 Biodiversity fund	T	Biodiversity projects completed
74	3.A.1 RTI-Strategy 2030	M	Approval of the third RTI Pact
91a	3.C.1 Improved access to education	M	Entry into force of the legislation on establishing criteria for the specification of the socio-economic baseline of schools
95	3.C.3 Expansion of elementary education	T	Increasing rates of childcare for children under three years of age
96	3.C.3 Expansion of elementary education	T	Increasing rates of early childhood education for children aged three to six compatible with full-time employment of parents
103a	3.D.2 IPCEI Hydrogen	T	EUR 125 000 000 have been committed to the approved projects.
150	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Sustainability of Public Procurement'
138	4.C.3 Renovation of <i>Volkskundemuseum</i> Wien and Prater Ateliers	M	Reopening of Prater Ateliers
179	5.B.1. Photovoltaic systems	T	Installation of photovoltaic systems
<b>Instalment Amount</b>			<b>EUR 370 449 900.92</b>



Sixth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
8	1.A.3 Combating energy poverty	T	Thermal renovation projects completed
26	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	T	Reusable quota
31	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers	T	Increased collection rate
34	1.C.4: Retrofitting of existing and construction of new sorting facilities	T	Sorting depth
37	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	T	Increased number of repaired or renewed electrical or electronic equipment
40	1.D.1 Renewables Expansion Law	T	Newly installed hydrogen production capacity
77	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Closure of projects with transfer to university operations
15	1.B.3 Zero-emission buses	T	Buses equipped with zero-emission technologies
16	1.B.3 Zero-emission buses	M	Infrastructure is in place
19	1.B.4 Zero-emission utility vehicles	T	Vehicles equipped with zero-emission technologies
20	1.B.4 Zero-emission utility vehicles	M	Infrastructure is in place
43	1.D.2 Transforming industry towards climate neutrality	T	Completion of decarbonisation projects
80	3.A.3 Austrian Institute of Precision Medicine	M	Institute of Precision Medicine completed
106	4.A.1 Enhancing primary health care	T	Membership of the primary health care platform
110	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
113	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	T	Caring medical doctors and the respective women using the electronic mother/child passport
126	4.B.3 Climate-friendly town centres	T	Green façades projects completed
130	4.B.3 Climate-friendly town centres	T	Brownfield land projects completed
139	4.C.3 Renovation Volkskundemuseum Wien and Prater Ateliers	M	Completion of the rehabilitation of the <i>Volkskundemuseum</i>
142	4.C.4 Digitalisation wave cultural heritage	T	Cultural and art objects digitalisation programme

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
48	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	T	Provision of broadband access to <del>50 % of households</del> at least 80 000 Austrian households are completed.
83	3.A.4 (Digital) Research Infrastructures	M	Final report with 100 % of investments complete
100	3.D.1 IPCEI Microelectronics and connectivity	T	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects
103b	3.D.2 IPCEI Hydrogen	T	All approved projects have entered the first-industrial-deployment-phase
176	5.A.2. Hydrogen as key technology to climate neutrality	M	Implementation of two key measures in the hydrogen strategy
181	5.B.2. Funding zero-emission commercial vehicles and infrastructure	T	Vehicles equipped with zero-emission technologies
<b>Instalment Amount</b>			<b>EUR 348 481 020.10</b>

### SECTION 3: ADDITIONAL ARRANGEMENTS

#### 4. Arrangements for monitoring and implementation of the recovery and resilience plan

The monitoring and implementation of the recovery and resilience plan of Austria shall take place in accordance with the following arrangements:

- The Ministry of Finance shall ensure the overall coordination of the implementation and the monitoring and control system. The division of tasks and the relationships between the monitoring and the audit and control systems are described in a comprehensive way in the plan. While the implementation and the monitoring and control tasks for the measures are delegated to the individual Ministries, it is evident that the Ministry of Finance shall take full responsibility to ensure that all the requirements related to the implementation and the monitoring and control system are fulfilled.
- The coordinating function of the Ministry of Finance is based on established national mechanisms and regulations. The relevant national legal provisions and national mechanism for monitoring and control shall be applied, including the corresponding reporting obligations. The disbursement of funding for measures included in the plan to the final recipients shall be carried out in compliance with the legal basis for the general funding guidelines (*Förderrichtlinien*), where applicable<sup>7</sup>.

#### 5. Arrangements for providing full access by the Commission to the underlying data

The Ministry of Finance shall be responsible for the overall coordination and monitoring of the plan and its implementation. It may rely on implementing Ministries to verify the correct implementation of the measures in their areas of responsibility. The implementing Ministries have dedicated departments for the internal control. The Ministry of Finance shall act as a central coordinating body for monitoring progress on milestones and targets, for monitoring and, where appropriate, implementing control and audit activities, and for providing reporting and requests for payments. It shall coordinate the reporting of milestones and targets, relevant indicators and qualitative financial information and other data, such as on final recipients. The different Ministries, or where relevant their subordinate implementing bodies, shall encode relevant data and report the required data to the Ministry of Finance.

In order to provide full access to the Commission to the underlying relevant data, Austria shall have in place the following arrangements:

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Austria shall submit to the Commission a duly justified request for payment of the financial contribution. Austria shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.

---

<sup>7</sup> In accordance with respective national guidelines for funding and on the basis of individual funding decisions (administrative acts) in favour of the final recipients.