



CeSaR

Austria's contribution to the Country-specific recommendations (CSR) assessment

Semester Cycle 2022

CSR.2021.1

CSR 1 Subpart 1: In 2022, maintain a supportive fiscal stance, including the impulse provided by the Recovery and Resilience Facility, and preserve nationally financed investment. Keep the growth of nationally financed current expenditure under control.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (15/02/2022 09:37 AM)</p> <p>Budget 2022 (BGBl I Nr. 195/2021) IMPLEMENTED: 18 November 2021// Presentation of 2022 budget proposal to Parliament on 13 Oct. 2021.</p>
Comments	
State of play	

CSR 1 Subpart 2: When economic conditions allow, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring fiscal sustainability in the medium term.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (14/02/2022 17:22 PM)</p>

Anhang 1: Auszug aus der CeSaR-Datenbank, Stand: 26. April 2022

	Monthly reports on budget performance (including RRF) //Ongoing budget control through monthly reports to the National Council on public finances, including reporting on COVID-19 measures.
Entry 2	MEASURE TYPE: Implemented (11/02/2022 13:09 PM) Amendment Municipal Investment Act 2020 (Änderung des Kommunalinvestitionsgesetz 2020, BGBl I No. 140/2021) IMPLEMENTED: July 2021; Deadline for eligible projects to be started and applications to be filed extended from December 31, 2021 to December 31, 2022
Comments	
State of play	

CSR 1 Subpart 3: At the same time, enhance investment to boost growth potential. Pay particular attention to the composition of public finances, on both the revenue and expenditure sides of the budget, and to the quality of budgetary measures in order to ensure a sustainable and inclusive recovery. Prioritise sustainable and growth-enhancing investment, in particular investment supporting the green and digital transition.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/02/2022 17:32 PM) Spending Reviews // Spending Reviews are conducted regularly to identify saving potential and support efficiency and effectiveness in public administration. The Spending Review "Ministry of Justice –Law Enforcement" was finished in 2021. Two further Spending Reviews are currently being conducted and to be finalized this year: "Funding of the Austrian Railways" and "Ministry of Justice –Family Judicial Assistance and Adult Protection".

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<p>Entry 2</p>	<p>MEASURE TYPE: Not Defined (06/04/2022 10:22 AM)</p> <p>Technical support to improve the capacity for assessing and benchmarking the efficiency of public spending // Completed TSI project to improve capacity for assessing and benchmarking the efficiency of public spending. The project started in August 2020 and was completed in late 2021. The developed benchmarking tool shall contribute to more efficient expenditure benchmarking in the future.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (14/02/2022 17:33 PM)</p> <p>Income Tax Act, Vehicle Registration Tax Act and Electricity Tax Act, Amendment (Einkommensteuergesetz 1988, Normverbrauchsabgabegesetz –NoVA, Elektrizitätsabgabegesetzes), Änderung BGBl I No. 18/2021) IMPLEMENTED: July 2021 // Making the tax system more ecological: The amendment of the Income Tax Act provides economic incentives to switch to public transport. Employers may provide tickets for public transport (1-2-3 ticket, travel cards or zone tickets); The amendment of the Vehicle Registration Tax Act aims at greening the Vehicle registration tax. Expansion to all vehicles up to 3,500 kilogram in combination with tax exemption for zero emission cars ; The amendment of the Electricity Act stipulates tax concessions for traction current. Self-generated green power from renewable sources is exempted from electricity duty.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Announced (06/04/2022 10:23 AM)</p> <p>Eco-social Tax Reform ANNOUNCED: 3 Oct., 2021 (included as a reform in the RRF) // □ The tax rate for the tax bracket for income between EUR 18,000 and EUR 31,000 will be lowered from the current 35% to 30% from 1 July 2022. Additionally, the tax rate for the tax bracket for income between EUR 31,000 and EUR 60,000 will be lowered from the current 42% to 40% from 1 July 2023. □ The family tax credit with a maximum amount of EUR 1,500 annually for each dependent child below the age of 18 will be increased</p>

	<p>to EUR 2,000 annually with effect from 1 July 2022. In addition, the amount of the child surplus ("Kindermehrbetrag") will rise to EUR 450. □ A new employee profit sharing model, which will allow a share in profits of up to EUR 3,000 per year to be exempt from tax, will also come into force as part of the tax reform. □ The corporate income tax rate will be reduced from 25% to 24% in 2023 and from 24% to 23% in 2024. □ The tax credit amount on low value assets will be increased from EUR 800 to EUR 1,000. □ Investment allowance – that is even increasing in the case of greening investments – of up to EUR 350 million euros per year for companies. □ A carbon tax on CO2 emissions will be introduced at EUR 30 per tonne from July 2022. The carbon tax will be gradually increased to EUR 35 per tonne as from 2023, to EUR 45 as from 2024 and to EUR 55 as from 2025. □</p> <p>Furthermore, a regional climate bonus will be introduced in order to compensate the carbon tax burden. Individual taxpayers will receive an annual compensation between EUR 100 (Urban centres with most senior/top public transport development) and EUR 200 (for people and families who live in rural areas and have only poor public transport connections) depending on their place of residence in one of the four defined types of urban rural areas. Handicapped people who are unable to use public transport will receive the full amount of the climate bonus (200 Euro) regardless of their place of residence or registration. □ A carbon leakage regulation based on the German model is going to be installed within the CO2 pricing system so that domestic companies do not relocate to cheaper countries. The compensation is largely linked to investments in additional climate protection measures. □ For companies whose business activities are by definition energy-intensive, a hardship ruling is to be implemented. □ A tax exemption shall be applicable on self-generated electricity. □ In order to achieve the decarbonization of the buildings sector by 2040, the costs of replacing fossil heating systems and of comprehensive thermal refurbishment measures for buildings are to be partially tax deductible. Furthermore, additional funding measures are set to support the achievement of the decarbonisation goal.</p>
Entry 5	MEASURE TYPE: Adopted (11/02/2022 13:16 PM)

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	<p>Action Plan for Sustainable Procurement (Aktionsplan für eine nachhaltige Beschaffung, NAP NaBe, MRV 65/14) ADOPTED: 23 June 2021 // The NaBeAction Plan aims to support public procurers in sustainable procurements by defining concrete requirements and criteria for 16 procurement groups. These measures should anchor sustainable procurement in all federal institutions, harmonise criteria with regard to sustainable public procurement and ensure Austria's pioneering role in sustainable public procurement in the EU.</p>
Comments	
State of play	

CSR 1 Subpart 4: Give priority to fiscal structural reforms that will help provide financing for public policy priorities and contribute to the long-term sustainability of public finances, including, where relevant, by strengthening the coverage, adequacy and sustainability of health and social protection systems for all.

Measures
Comments
State of play

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CSR 1 Subpart 1: Take all necessary measures, in line with the general escape clause of the Stability and Growth Pact, to effectively address the COVID-19 pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (11/02/2022 14:02 PM)</p> <p>Blended learning: Federal guidelines of the PES (Education and training grants, BEMO) and (Qualification for Employees – QBN) // Blended learning: Due to the repeated bans on entering educational institutions, the Public Employment Service (PES) made it possible to complete courses partially or entirely online for a limited period of time in 2020. In autumn 2021, these temporary regulations were transferred to “normal operation”. Thus, within the framework of the course cost allowance, courses that are held entirely or partially as webinars have been eligible for funding since November 2021, and within the framework of the “Qualification for Employees from March 2022”.</p>
Entry 2	<p>MEASURE TYPE: Implemented (21/02/2022 13:24 PM)</p> <p>Bundesgesetz zur Bekämpfung pandemiebedingter Armutsfolgen, (COVID -19- Armut), Änderung, BGBl I Nr. 250/2021; IMPLEMENTED: January 2022 // To provide additional funds of €10 million to combat the social and poverty-related consequences of the COVID 19 pandemic and corresponding prevention work. These funds will be used in particular to implement projects to support children and young people, prevent homelessness and ensure security of supply.</p>

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<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:24 AM)</p> <p>Amendment of the Federal law to combat the consequences of pandemic poverty (Änderung des COVID-19-Armut, BGBl. I No. 17/2022) IMPLEMENTED: March 2022 // Measures to compensate the pandemic- related ongoing developments in rising living costs for households receiving social assistance or minimum income (further € 44 million; € 300 per household will be paid out).This payment does not reduce social assistance.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:24 AM)</p> <p>Support for families in social emergency (6th COVID-19 Act; 6. COVID-19 Gesetz, BGBl I No 28/2020, Family Burden Equalization Act, Familienlastenausgleichsgesetz, BGBl I No. 109/2020) Entry into force: May 2020 (6th COVID-19-Actl; September 2020 (Family Burden Equalization Act, Amendment)) Measures to stabilize purchasing power and to support families: - Corona Family Hardship Fund (Familienhärtefonds): Increase from originally € 30 million to € 60 million to currently € 200 million. Extension of application deadline until June 2021; Support for families affected by unemployment, short-time work or drawing on the hardship fund (self-employed) as a result of the pandemic - Family Crisis Fund (Familienkrisenfonds): Support for families who were already receiving unemployment benefit or emergency unemployment assistance on the cut-off date February 28, 2020 (€ 17 million) for children in families receiving social assistance or minimum income support (€ 13 million). The funds come from the COVID-19 crisis management fund (COVID-19 Krisenbewältigungsfonds)</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (12/02/2022 17:36 PM)</p> <p>Arts Promotion Act, Amendment (Änderung Kunstförderungsgesetz, BGBl I No. 149/2020) IMPLEMENTATION: January 2021 // To provide additional funds of €10 million to support for organizations in the cultural sector and for self-</p>

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	<p>employed: Establishment of a funding programme. The funding guidelines came into force on June 1, 2021. The funds are provided from the COVID-19 crisis management fund.</p>
Entry 6	<p>MEASURE TYPE: Implemented (06/04/2022 10:25 AM)</p> <p>Family Burden Equalization Act, Amendment (Familienlastenausgleichsgesetz Änderung, BGBl I No. 58/2021) IMPLEMENTED: April 2021 // Special family allowance for all persons who were entitled to family allowance for a child for at least one month in the period from March 2020 and February 2021, the conditions of entitlement during this period continue until March 2021, if no other person becomes eligible during this period.</p>
Entry 7	<p>MEASURE TYPE: Implemented (21/02/2022 13:25 PM)</p> <p>KMU- Förderungsgesetz, Garantiegesetz u.a., Änderung, BGBl I Nr. 207/2021, IMPLEMENTED 2. December 2021 // In order to support companies to which guarantees have been provided by AWS and ÖHT in their economic recovery, the new paragraph 2d in section 7a provides for the transfer of these recourse claims to COVID-19 Finanzierungsagentur des Bundes GmbH (COFAG) for the purpose of restructuring (including deferral) of the claim. The claims stemmed from a call on 100% guarantees by the credit lending banks and the associated transfer of the resource claims to AWS and ÖHT.</p>
Entry 8	<p>MEASURE TYPE: Implemented (11/02/2022 14:05 PM)</p> <p>Federal Act on the Establishment of a Fund for Bridging Financing for Self-employed Artists, Amendment (Bundesgesetz über die Errichtung eines Fonds für eine Überbrückungsfinanzierung für selbständige Künstlerinnen und Künstler, Änderung;BGBl I No. 223/2021) IMPLEMENTED: 31st December 2021 // The allocation of the fund for bridging financing for self-employed artists is further increased from € 150 million to € 175million to compensation income losses resulting from the extension of the lockdown. The allocation of</p>

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	<p>the Artists Social Insurance Fund is further increased from € 40 million to € 50 million to compensate income losses resulting from the lockdown.</p>
Entry 9	<p>MEASURE TYPE: Implemented (19/04/2022 11:28 AM)</p> <p>Aid for seasonal businesses (Saison-Start-Hilfe), Amendment Labour Market Policy Financing Act (AMPFG), BGBl I No. 215/2021, IMPLEMENTED retroactively 1st December 2021 and only up to 31 December 2022, Federal guideline of the PES (Aid for seasonal businesses (Saison-Start-Hilfe), approved by the administrative board on 5 January 2022, IMPLEMENTED retroactively 3 November 2021 // Due to the lockdown of the 5th Covid-19 Emergency Measures Ordinance, seasonal businesses were forced to start the winter season late. Recently recruited seasonal workers could not claim short-time work assistance, as at least one fully paid calendar month is an entry requirement for short-time work. Companies were therefore threatened with the loss of qualified staff. This is where the aid for seasonal businesses comes in and, as a special form of integration aid, bridges this month. All employees who have taken up a fully insurable employment relationship with a seasonal company from 3 November 2021 to 12 (in Upper Austria: to 17) December 2021 are eligible for support. The financial ceiling for PES employment subsidies to secure seasonal employment (aid for seasonal businesses) was set at € 60 million for the Year 2022 (BGBl I Nr. 2015/2021). Amendment Labour Market Policy Financing Act (AMPFG), BGBl. I No. 17/2022, implemented retroactively 1st December 2021 and until 31 December 2022. The financial ceiling for aid for seasonal businesses was increased from € 60 million to € 90 million. This change will ensure the funding of the aid for seasonal businesses.</p>
Entry 10	<p>MEASURE TYPE: Implemented (15/02/2022 09:48 AM)</p> <p>Wage subsidy –New Start Bonus Federal guideline of the PES (Kombilohnbeihilfe, Neustartbonus) Bundesrichtlinie des AMS), IMPLEMENTED: 1 st December 2021 // The “New Start Bonus”</p>

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	(Neustartbonus) was only extended until 31 December 2021 for those entering employment.
Entry 11	<p>MEASURE TYPE: Implemented (19/04/2022 11:30 AM)</p> <p>One-time payment for unemployed in 2022: Amendment Unemployment Insurance Act (AIVG), BGBl. I No. 216/2021, IMPLEMENTED: 1st January 2022 // One-time payment for - persons, who received unemployment benefits or unemployment assistance for at least 30 days in the months of November to December 2021 will receive a one-time payment of € 150 to cover the special needs due to the Covid-19-crisis and - persons, who received sickness benefits for at least 32 day following unemployment benefits or unemployment assistance in the months of November to December 2021 will receive a one-time payment of € 150 to cover the special needs due to the Covid-19-crisis. Additional one-time payment for unemployed in 2022: Amendment Unemployment Insurance Act (AIVG), BGBl. I Nr. 17/2022, IMPLEMENTED: 1st March 2022// An additional one-time payment of € 150 will be paid for persons, who have received unemployment insurance benefits for at least 30 days in the months of January to February 2022. This one-time payment is unseizable.</p>
Entry 12	<p>MEASURE TYPE: Implemented (11/02/2022 13:57 PM)</p> <p>Amendment Unemployment Insurance Act (AIVG), BGBl. I No. 216/2021, IMPLEMENTED:1 st January 2022 // The scheme for persons in part-time retirement whose working hours have changed due to the COVID 19 crisis (breaks in employment or reductions in working hours) was extended until 31 March 2022.This scheme was valid from 15 March 2020 to 31 December 2021 and has now been extended to 31 March 2022; Claiming unemployment benefits (unemployment assistance) for self- employed persons is possible despite pension insurance. Simultaneous receipt from the hardship fund is excluded. This regulation was valid for the months of March 2020 to 31December 2021 and has now been extended until 31 March 2022 at the latest.</p>

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<p>Entry 13</p>	<p>MEASURE TYPE: Implemented (14/02/2022 11:25 AM)</p> <p>Amendment of the Labour Market Service Act (Arbeitsmarktservicegesetz), BGBl I Nr. 214/2021, IMPLEMENTED: 1st January 2022 // One-time payment of a long-term bonus for short-time work. This bonus of € 500 will be paid to employees who have been on short-time work for at least ten months between 1 March 2020 and 30 November 2021 as a result of lockdowns. Another prerequisite for the one-time bonus is, that the persons earned not more than half of the ASVG maximum contribution basis before the short-time work. People with low income are to profit from this bonus. The long-term bonus for short-time work can only be applied for until 31 December 2022; Extension of the special Corona short-time work model for particularly affected enterprises until 31 March 2022; Extension of the training bonus until 31 December 2022 (Bildungsbonus as a reform included in the RRF).</p>
<p>Entry 14</p>	<p>MEASURE TYPE: Implemented (14/02/2022 17:42 PM)</p> <p>COVID-19-Short-time work ceiling regulation (BGBl II No. 603/2021, IMPLEMENTED: 1st January 2022) // Regulation of the Federal Minister of Labour concerning the financial ceiling overing subsidies for short-time work (COVID-19- Kurzarbeit-Obergrenzen VO). COVID-19-Short-time work ceiling regulation (BGBl II NO. 51/2022, IMPLEMENTED: 8 February 2022) // Regulation of the Federal Minister of Labour concerning the financial ceiling overing subsidies for short-time work (COVID-19- Kurzarbeit-Obergrenzen VO). For the year 2022, the ceiling was increased to € 3 billion in accordance with § 13 para. 1 AMPFG.</p>
<p>Entry 15</p>	<p>MEASURE TYPE: Implemented (11/02/2022 13:34 PM)</p> <p>„Springboard“ programme (Programm „Sprungbrett“ , MRV 58/14) IMPLEMENTED: 1 July 2021 // The “Springboard” programme was created to counter long-term unemployment, which rose sharply during the Covid-19-</p>

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	<p>pandemic. Between 1st July 2021 and 31 December 2022, an additional 50,000 long-term unemployed, i.e. persons who a) have been unemployed for more than 2 years net or b) are over 50 years old and/or have health restrictions are to take up gainful employment again. Guidance and counselling services help with the preparation selection and placement of participants. If necessary, targeted work training and work preparation is possible in advance. The funding level is degressive and supported employment is possible within the framework of the programme in both the non-profit and private sectors.</p>
<p>Entry 16</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:19 PM)</p> <p>Amendment of the Federal law to combat the consequences of pandemic (Änderung des COVID-19-Gesetz-Armut, BGBl. I No. 145/2021) Entry into force: July 2021 // € 24 million have been allotted for eviction prevention projects for the years 2021 until 2023, the target group encompassing people facing the threat of a COVID-19 related eviction.</p>
<p>Entry 17</p>	<p>MEASURE TYPE: Implemented (18/02/2022 13:37 PM)</p> <p>Amendment Unemployment Insurance Act and Special Assistance Act (Änderung des Arbeitslosenversicherungs-Gesetzes und des Sonderunterstützungsgesetzes, BGBl. I No 158/2021) IMPLEMENTED: 1 October 2021 // Provides for an extension of the education bonus (included as a reform in the RRF). Now persons who started a longer training course before October 2020 are also to have access to this benefit. The prerequisite is that the training measure is still ongoing in July 2021. This applies in particular to nurse training. The amendment of Special Assistance Act provides for an increase in the age of access to special assistance. Starting on January 1, 2023, the age limit for access to special assistance shall be increased by 9 months each year until 2035.</p>

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<p>Entry 18</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:06 PM)</p> <p>Vocational Training Act, Amendment (Berufsausbildungsgesetz, Änderung, BGBl I No. 118/2021) IMPLEMENTED: 1st July 2021 // The temporary possibility of using COVID-19 short-time work for apprentices was extended until 30 June 2022.</p>
<p>Entry 19</p>	<p>MEASURE TYPE: Implemented (11/02/2022 13:36 PM)</p> <p>Amendment of the Labour Market Service Act (Arbeitsmarktservicegesetz, Änderung, BGBl I No. 117/2021) IMPLEMENTED: 1st July 2021 (see also sub-component 3.2. below) // On the one hand, this extends the Corona short-time work model - with partly new criteria. Companies affected by the Corona crisis can receive higher short-time work subsidies for another year, specifically until mid-June 2022. However, they have to accept a reduction of 15% compared to the current level of subsidies. In addition, holiday entitlements will have to be used up on a pro rata basis. The Minister of Finance must transmit data electronically on the turnover of applicant enterprises to the PES in order to identify particularly affected enterprises. There is a special provision for companies particularly hard hit by the crisis. For them, the current regulations will remain unchanged until the end of December 2021. This concerns, for example, the city hotel industry, night catering and the event industry.</p>
<p>Entry 20</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:03 PM)</p> <p>Federal Act on the Establishment of a Fund for Bridging Financing for Self-employed Artists, Amendment (Bundesgesetz über die Errichtung eines Fonds für eine Überbrückungsfinanzierung für selbständige Künstlerinnen und Künstler, Änderung; BGBl I No. 137/2021) IMPLEMENTED: 27 July 2021 // The allocation of the fund for bridging financing for self-employed artists is further increased from € 140 million to € 150 million to compensation income losses resulting from the extension of the lockdown.</p>

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<p>Entry 21</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:02 PM)</p> <p>Federal Act on the Establishment of a Fund for Bridging Financing for Self-employed Artists, Amendment (Bundesgesetz über die Errichtung eines Fonds für eine Überbrückungsfinanzierung für selbständige Künstlerinnen und Künstler, Änderung; BGBl I No. 84/2021) IMPLEMENTED: 15 May 2021 // The allocation of the fund for bridging financing for self-employed artists is further increased from € 120 million to € 140 million to compensation income losses resulting from the extension of the lockdown.</p>
<p>Entry 22</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:02 PM)</p> <p>VAT Act, Alcohol Tax law – Amendment (Änderung des Umsatzsteuergesetzes, Alkoholsteuergesetzes, BGBl I No. 112/2021) IMPLEMENTED: June 2021 // • VAT-exemption for protective masks extended until January 1, 2022 • Tax exemption of ethanol for the purpose of disinfectant production extended until January 1, 2022</p>
<p>Entry 23</p>	<p>MEASURE TYPE: Implemented (14/10/2021 16:59 PM)</p> <p>Individual Aid for Austrian Airlines (Standortsicherungszuschluss, BGBl. II Nr. 326/2020) IMPLEMENTED: July 2021 // • Aid measure to secure flight services from/to Austrian airports and maintaining the headquarter of Austrian Airlines in Vienna • Sub-ordinated loan of 150 million. EUR, to be transformed into direct grants when contractual obligations to secure flights services and headquarter are met</p>
<p>Entry 24</p>	<p>MEASURE TYPE: Implemented (14/10/2021 16:56 PM)</p> <p>Loss bonus scheme (Ausfallsbonus, BGBl. II Nr. 74/2021) IMPLEMENTED: February 2021 // • Compensate for 30% of turnover decline due to direct or indirect effects of mandatory closures, in March and April 2021 increased compensation of 45% • limited to 30,000 EUR per month; in</p>

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	<p>March and April 2021 limited to 50,000 EUR per month • Deadline for application 30 June 2021</p>
Entry 25	<p>MEASURE TYPE: Implemented (14/10/2021 16:56 PM)</p> <p>Lockdown turnover compensation scheme (Umsatzersatz, BGBl. II Nr. 467/2020, BGBl. II Nr. 71/2021) IMPLEMENTED: November 2020/ February 2021 // • Compensate for turnover decline due to mandatory closures of businesses activities in November and December 2020 • Compensation of up to 50% of turnover decline, maximum amount of aid 800,000 EUR • Deadline for application 20 January 2021 (for directly affected) or 30 June 2021 (for indirectly affected) respectively</p>
Entry 26	<p>MEASURE TYPE: Implemented (14/10/2021 16:55 PM)</p> <p>Loss compensation scheme (Verlustersatz, BGBl. II Nr. 568/2020) IMPLEMENTED: December 2020 // • Loss compensation for uncovered fixed-costs • Compensates up to 70% of losses (90% for SME), maximum amount of aid 10 Mio. EUR • Compensation period 16 September to 31 December 2021 • Deadline for application 30 June 2022</p>
Entry 27	<p>MEASURE TYPE: Implemented (14/10/2021 16:53 PM)</p> <p>Fixed-cost subsidy I (Fixkostenzuschuss I, BGBl. II Nr. 225/2020) IMPLEMENTED: May 2020 // • Fixed-cost compensation to address turnover losses due to direct impact of the pandemic • Covers up to 75% of fixed costs; compensation period up to three months between 16 March 2020 to 15 September 2020 • Deadline for applications 31 August 2021</p>
Entry 28	<p>MEASURE TYPE: Implemented (14/10/2021 16:52 PM)</p> <p>Guarantee scheme for large companies (BGBl. II Nr. 143/2020) IMPLEMENTED: April 2020 // • Provides for the necessary liquidity for companies despite a more restrictive</p>

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	<p>lending standards • 90% guarantees for loans; duration up to 6 years • Granting period until 31 December 2021</p>
Entry 29	<p>MEASURE TYPE: Implemented (21/02/2022 13:14 PM)</p> <p>// Amendment to the Financial Equalization Act 2017, the Income Tax Act 1988 and the Federal Tax Code (Änderung des Finanzausgleichsgesetzes 2017, des Einkommensteuergesetzes 1988 und der Bundesabgabenordnung, BGBl I No. 29/2021) IMPLEMENTED: January 2021// In 2021, the municipalities were supported by the federal government with: 1. Increase in the revenue shares of the municipalities by € 400 million in the interim settlement in March 2021. 2. Special advances on the income shares of the municipalities o quarantine revenue increases of 12.5% percent compared to the previous year. In 2021 in the amount of around € 1 billion were estimated due to gloomy economic forecasts. The repayment would have started in 2023 at the earliest. Due to the economic recovery and the associated good revenue development there was no need for those advances and therefor is no need for repayment. 3. Increase the Structural Funds in 2021 by € 100 million;</p>
Entry 30	<p>MEASURE TYPE: Implemented (22/04/2021 16:22 PM)</p> <p>/// Amendment of the Childcare Allowance Act (Kinderbetreuungsgeldgesetz, Änderung, BGBl I No.165/2020). Entry into force: January 2021 // The COVID-19 crisis will lead to a reduction in income-related childcare allowance for parents whose children will be born in 2021 due to lower income in 2020. In order to avoid such a reduction and a further decline in purchasing power, a comparison is made with the income from 2019. The higher daily amount is paid out.</p>
Entry 31	<p>MEASURE TYPE: Implemented (22/04/2021 16:21 PM)</p> <p>// Federal law to combat the consequences of pandemic poverty (COVID-19-Law-Poverty, COVID-19-Gesetz-Armut,</p>

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	<p>BGBl I No. 135/2020) Entry into force: December 2020 // Measures to reduce the economic impact of the pandemic on households receiving social assistance or minimum income:</p> <ul style="list-style-type: none"> • A one-off payment of € 100 is provided for each child in the affected families (costs approx. € 13 million) • Energy cost subsidies of € 100 for affected households (costs of approx. € 7 million) <p>Both payments do not reduce social assistance.</p>
Entry 32	<p>MEASURE TYPE: Implemented (22/04/2021 16:20 PM)</p> <p>// Special Directive COVID-19 Poverty Reduction (Sonderrichtlinie COVID-19 Armutsbekämpfung) Entry into force: February 2021 // In order to support the work of non-profit organisations, the Special Directive COVID-19 Poverty Reduction was enacted: For 2021, additional f € 20 million within the budget are available to cushion the negative social and poverty-related impacts of the crisis.</p>
Entry 33	<p>MEASURE TYPE: Implemented (11/02/2022 13:43 PM)</p> <p>// Amendment of the Federal law to combat the consequences of pandemic poverty (Änderung des COVID-19-Gesetz-Armut) Entry into force: April 2021 // The funds to support low-income and particularly vulnerable groups of people will be increased by further € 26 million: A further increase of grants for families receiving minimum income or social assistance (up to € 14 million; as a result, up to € 200 per child will be paid out) Projects for particularly vulnerable groups of people (€ 12 million)</p>
Entry 34	<p>MEASURE TYPE: Implemented (20/02/2022 18:00 PM)</p> <p>// Amendment of the Family Burdens Equalization Act (Änderung des Familienlastenausgleichsgesetzes, BGBl. I No. 135/2020) Entry into force: January 2021 // In order to stabilize purchasing power and to support families who are effected hard by the crisis, additional € 50 million from the COVID-19 crisis management fund will be made available for the family</p>

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	hardship compensation (Familienhärteausgleich). A total of € 150 million is available for families through the fund.
Entry 35	<p>MEASURE TYPE: Implemented (11/02/2022 13:43 PM)</p> <p>// Artists Social Insurance Fund Act, Amendment (Änderung Künstler-Sozialversicherungsfondsgesetz, BGBl I No. 38/2021) Entry into force: March 2021; // The allocation of the Artists Social Insurance Fund is further increased from € 20 million to € 40 million to compensate income losses resulting from the lockdown.</p>
Entry 36	<p>MEASURE TYPE: Implemented (22/04/2021 16:10 PM)</p> <p>// Artists Social Insurance Fund Act, Amendment (Änderung Künstler-Sozialversicherungsfondsgesetz, BGBl I No. 149/2020) Entry into force: January 2021 // The allocation of the Artists Social Insurance Fund is further increased from € 10 million to € 20 million to compensation income losses resulting from the extension of the lockdown.</p>
Entry 37	<p>MEASURE TYPE: Implemented (22/04/2021 16:10 PM)</p> <p>// 22nd COVID-19-Act, Amendment (22. COVID-19-Gesetz, BGBl I No. 38/2021) Entry into force: March 2021 // The allocation of the fund for bridging financing for self-employed artists is further increased from € 110 million to € 120 million to compensation income losses resulting from the extension of the lockdown.</p>
Entry 38	<p>MEASURE TYPE: Implemented (22/04/2021 16:09 PM)</p> <p>// 22nd COVID-19-Act, Amendment (22. COVID-19-Gesetz, BGBl I No. 149/2020) Entry into force: December 2020 // The original allocation of the fund for bridging financing for self-employed artists is increased from € 90 million to € 110 million to compensate income losses resulting from the lockdown.</p>

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Entry 39	<p>MEASURE TYPE: Implemented (22/04/2021 16:08 PM)</p> <p>// Budget Accompanying Act 2021 (Budgetbegleitgesetz 2021, BGBl I Nr. 135/2020), Entry into force: December 2020 // Further allocation of € 250 million to the non-profit organizations support fund.</p>
Entry 40	<p>MEASURE TYPE: Implemented (22/12/2020 12:18 PM)</p> <p>Family Burden Equalization Act, Amendment (Familienlastenausgleichgesetz, Änderung, BGBl I No. 71/2020) Entry into force: July 2020 Increase in family allowance in the form of a one-time payment of € 360 for each child (in addition to the family allowance and the school starting fee in September 2020). In total € 665 million were made available.</p>
Entry 41	<p>MEASURE TYPE: Implemented (21/12/2020 17:02 PM)</p> <p>Monthly reports on budget performance Ongoing budget control through monthly reports to the National Council on public finances, including reporting on COVID-19 measures.</p>
Entry 42	<p>MEASURE TYPE: Implemented (19/04/2022 11:32 AM)</p> <p>Corona Job-Programme and respective education bonus (included as a reform in the RRF), Unemployment Insurance Act, Amendment (Corona Joboffensive (Bildungsbonus included as a reform in the RRF); Änderung des Arbeitslosenversicherungsgesetzes, AIVG mit BGBl I Nr. 108/2020), Entry into force: October 2020 // With the Corona Job-Program training and further education are to be particularly promoted through labour market policy measures. The aim it to open up career prospects in other sectors for unemployed people through re-training measures that are available at short notice. These labour market programs are also available to people who were already affected by unemployment before the Corona crisis. With a total budget of around € 700</p>

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	<p>million, the Corona Job Program is designed for a 100,000 participants and will start in October 2020.</p>
<p>Entry 43</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:12 PM)</p> <p>Wage subsidy – New Start Bonus (Bundesrichtlinie des AMS, Kombilohnhilfe Neustartbonus) Entry into force: July 2020 In addition to the short-time work scheme a wage subsidy was introduced on June 15, 2020 called “New Start Bonus” (Neustartbonus). For the bonus the existing in-work-benefit (Kombilohn) was adapted, which is a wage subsidy granted to take up employment. The “New Start Bonus” is intended to support job take-ups and to contribute to filling vacancies registered with the AMS as quickly as possible. Companies that are not yet working to full capacity should be able to re-employ their permanent staff. Previously unemployed persons can apply for the “New Start Bonus” if they accept a fully insured employment relationship of at least 20 hours per week, which is less well paid than their employment relationship before unemployment. The “New Start Bonus” is calculated from the difference between net remuneration for the work performed and about 80% of the net remuneration before unemployment plus social security contributions. This difference is capped at € 950 net. The “New Start Bonus” is limited to work started between June 15, 2020 and December 31, 2021 and can be claimed for a maximum of 28 weeks. The currently planned budget for the “New Start Bonus” is € 30 million.</p>
<p>Entry 44</p>	<p>MEASURE TYPE: Implemented (21/12/2020 17:00 PM)</p> <p>One-time payment for unemployed (Einmalzahlung für Arbeitslose, Änderung des Arbeitslosenversicherungsgesetzes, AIVG mit BGBl I No. 71/2020) First one-time payment: Persons who received unemployment benefit or unemployment assistance for at least 60 days in the months May to August 2020 received a one-time payment of € 450. No social insurance contributions have to be paid from the special payment, and benefits from social assistance are not reduced by this. Second one-time payment: The new</p>

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	<p>regulation of the bonus is graded: Depending on the duration of unemployment, between € 150 and € 450 are to be transferred. Persons who received unemployment benefit or unemployment assistance for at least 45 days in the months September to the end of November 2020 received a one-time payment. Unemployed people receiving sickness benefits will also receive a one-off payment this time. In the case of at least 30 days of unemployment, it is € 300, and in the case of at least 15 days, € 150.</p>
<p>Entry 45</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:07 PM)</p> <p>Increase in unemployment assistance, Amendment Unemployment Insurance Act, (Änderung des AIVG BGBl I No. 28/2020 and BGBl II No. 421/2020). Unemployment assistance provides income support to unemployed workers who have exhausted their entitlement to unemployment benefit (92% of the previous unemployment benefit rate, respectively 95% for low-income earners). As a result of the current crisis, these payments were raised to the level of unemployment benefits. This regulation was applied from 16th March 2020 until 31th December 2020.</p>
<p>Entry 46</p>	<p>MEASURE TYPE: Implemented (14/02/2022 17:47 PM)</p> <p>COVID-19 short-time work Federal guideline of the PES (COVID-19-Kurzarbeit; Bundesrichtlinie des AMS) IMPLEMENTED: March 2020, adapted in October 2020, April 2021 and at last July 2021 (phase 5) Several increases of the budget (1. COVID-19-Gesetz, BGBl I No. 12/2020, [...], COVID-Kurzarbeit-Obergrenzen VO, BGBl II No. 219/2020) Regulation of the Federal Minister of Labour, Family and Youth concerning the financial ceiling for covering subsidies for short-time work (COVID-Kurzarbeit-Obergrenzen VO): For the year 2020, the ceiling is set at € 12 billion in accordance with ³ 13 para. 1 AMPFG). - In the case of "temporary, non-seasonal" economic difficulties (e.g. caused by a drop in sales) due to the Coronavirus, company employees have the option of reducing their working hours * by 10-90% (Phase 1 and 2: 01.03.2020 to 30.09.2020) * by 20-70% (in exceptional</p>

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cases 90%) (Phase 3: 01.10.2020 to 31.03.2021) * in phase 4 (01.04.2021 limited until 30.06.2021) the KUA-Covid-19 will be continued under the same conditions as in phase 3, with minor changes due to the social partner agreement. for max. 6 months (in the calculation period, working hours can also be reduced to 0 hours temporary). * in phase 5 (01.07.2021 limited until 30.06.2022) the social partners have agreed with the federal government on an extension beyond 30 June 2021. As of 01.07.2021, the new, adapted short-time work model for phase 5 will apply. The period of validity was set from 1.7.2021 to 30.06.2022; as a rule, 85% of the previous subsidy level applies. A special regulation for particularly affected enterprises is limited until 31.12.2021. Companies that have a 50% or more drop in turnover in the 3rd quarter of 2020 compared to the 3rd quarter of 2019, as well as companies that are directly affected by a future ban on entry are considered to be particularly affected enterprises and can receive 100% of the previous level of aid until 31.12.2021. o the loss of working time during the short-time working period may not be less than 20% on average and not more than 50% of the normal working time stipulated by law or collective agreement or, in the case of part-time employees, of the contractually agreed normal working time for each individual employee. In special cases - especially in companies particularly affected by the Corona crisis - the loss of working time can also be up to 70%, in individual special cases up to 90%. In addition to the serious reduction of old leave entitlements, employees must consume at least 1 week of leave within the short-time work period for every 2 calendar months or part thereof. In any case, the company may not offset any lost hours to this extent. - The financial means are available for small and large companies in all sectors; a social partner agreement is a prerequisite for the use of the COVID-19 Short-Time Work. - Employers must pay short-time compensation at least until 90% (for a gross salary up to € 1,700), 85% (for a salary up to € 2,685), 80% (for a salary between € 2,685 and € 5,370) of the previous net salary and 100% in case of apprentices. Employers only have to pay for the hours actually worked. The state refunds the difference. Ultimately, the financial burden to the companies (e.g. through social security contributions) through COVID-19 Short-Time Work remains very low. The employment level in

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	<p>the companies must be maintained during the COVID-19 Short-Time Work and one month beyond. COVID-19 short-time work Federal guideline of the PES (COVID-19-Kurzarbeit; Bundesrichtlinie des AMS) IMPLEMENTED: November 23 ,2021// The possibility to receive 100% aid is extended until 31 March 2022. -The deadline for subsequent application is extended to four weeks after the start of the COVID-19 Short-Time Work for lockdown farms. -If a request submitted in time is rejected due to the non-approval of a competent body capable of concluding a collective agreement, the company may submit a new, improved request within two weeks of the notification of the rejection, while maintaining the original start date of the short-time work project.</p>
<p>Entry 47</p>	<p>MEASURE TYPE: Implemented (21/12/2020 16:53 PM)</p> <p>Investment Control Act (Investitionskontrollgesetz, BGBl I No. 87/2020) Entry into force: July 2020 The original allocation of the Artists Social Insurance Fund is increased from € 5 million to € 10 million to compensate income losses resulting from the lockdown (see also BGBl I No. 16/2020) Direct investment from third countries in critical sectors that could pose a threat to public order should be prevented. The Investment Control Act regulates the areas in which there may be a threat from direct investments to the security of public order.</p>
<p>Entry 48</p>	<p>MEASURE TYPE: Implemented (21/12/2020 16:52 PM)</p> <p>Artists Social Insurance Fund Act, Amendment (Änderung Künstler-Sozialversicherungs-fondsgesetz, BGBl I No. 106/2020) Entry into force: October 2020 The original allocation of the Artists Social Insurance Fund is increased from € 5 million to € 10 million to compensate income losses resulting from the lockdown (see also BGBl I No. 16/2020)</p>
<p>Entry 49</p>	<p>MEASURE TYPE: Implemented (21/12/2020 16:52 PM)</p> <p>COVID-19 special working capital facility for export companies (within the Export Promotion Act,</p>

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	Ausfuhrförderungsgesetz) Provision of additional funds of up to € 3 billion under the working capital programme to secure the liquidity of export companies and preserve jobs. OeKB handles the programme.
Entry 50	MEASURE TYPE: Implemented (21/12/2020 16:34 PM) VAT Act, Amendment (Änderung Umsatzsteuergesetz, BGBl I No. 60/2020) Entry into force: July 2020 Temporary reduction of VAT to 5% in the catering sector and the hospitality industry (food and drinks, accommodation) as well as for sales from artists, imports of art objects, books, sheets of music etc.
Entry 51	MEASURE TYPE: Implemented (21/12/2020 16:33 PM) 22nd COVID-19-Act (22. COVID-19-Gesetz, BGBl I No. 64/2020) Entry into force: July 2020 Support for artists: Establishment of a fund of € 90 million to support self-employed artists by granting bridge financing. The funds are provided from the COVID-19 crisis management fund.
Entry 52	MEASURE TYPE: Implemented (12/02/2022 17:35 PM) 20th COVID-19-Act (20. COVID-19-Gesetz, BGBl I No. 49/2020) Entry into force: June 2020 Support for organizations in the cultural, sports and social sectors, voluntary fire brigades and legally recognized religious communities: Establishment of a non-profit organizations support fund of € 1.075 million. The funds are provided from the COVID-19 crisis management fund.
Entry 53	MEASURE TYPE: Implemented (21/12/2020 16:32 PM) 19th COVID-19-Act (19. COVID-19-Gesetz, BGBl I No. 48/2020) Entry into force: June 2020 Amendment of the Income Tax Act (Einkommensteuergesetz, Änderung): 1. Tax-free employer meal vouchers: Increase in the tax-free value limit from € 4.40/day to € 8/day; the tax-free amount increases

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	<p>from € 1.10 to € 2.00 per working day for vouchers that can also be used to shop groceries Increased deductibility of 75% of entertainment expenses (business lunch). VAT-exemption for protective masks (April 2020 until July 2020)</p>
Entry 54	<p>MEASURE TYPE: Implemented (14/10/2021 16:54 PM)</p> <p>Extended fixed-cost subsidy (Fixkostenzuschuss 800.000, BGBl. II NO. 497/2020) IMPLEMENTED: November 2020 // •</p> <p>Second phase of fixed-cost subsidy following Fixed-cost subsidy I • Wider definition of the term "fixed-costs", linear calculation of subsidies up to 100% of fixed-cost, maximum amount of aid 1.8 Mio. EUR Compensation period: 16 September 2020 to 30 June 2021 • Deadline for application 31 December 2021</p>
Entry 55	<p>MEASURE TYPE: Implemented (21/12/2020 16:25 PM)</p> <p>18th COVID-19-Act (18. COVID-19-Gesetz, BGBl I No. 44/2020) Entry into force: May 2020 - Complete reimbursement of existing tax credits, regardless of deferrals and instalment payments - Support of the sports sector by granting of tax-exempted travel expenses, even when sports facilities are closed due to lockdown measures - Expanded consolidation into a lump sum for innkeepers with a focus on supporting inns in small communities - A tax rate of 0% applies within in the taxation of sparkling wines in order to improve the competitiveness of Austrian producers and for promotion of the hospitality industry</p>
Entry 56	<p>MEASURE TYPE: Implemented (21/12/2020 16:24 PM)</p> <p>17th COVID-19-Act (17. COVID-19-Gesetz, BGBl I No. 36/2020) Entry into force: May 2020 Amendment of Hardship Case Fund (Härtefallfonds): Extension of the safety net to people in marginal employment and for providers of private accommodation</p>

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<p>Entry 57</p>	<p>MEASURE TYPE: Implemented (21/12/2020 16:24 PM)</p> <p>9th COVID-19-Act (9. COVID-19-Gesetz, BGBl I No. 31/2020) Entry into force: May 2020 Health and pension insurance – entitlements to insurance benefits 1. Extension of the period of drawing a temporary benefit from health- or pension insurance for the duration of the COVID-19 crisis. As long as claims for benefits cannot be decided in front of the court or because of a lack of medical assessment the federal government bears the incurred costs financed from the COVID-19 crisis management fund 2. Statutory standardization of the “risk certificate” (Risikoattest) and the exemption of high-risk patients as well as the reimbursement of personnel costs for exempted employees by the health insurance. The federal government reimburses the costs incurred by the health insurance from the COVID-19 crisis management fund</p>
<p>Entry 58</p>	<p>MEASURE TYPE: Implemented (21/12/2020 16:23 PM)</p> <p>Press Promotion Act 2004, Amendment (Änderung des Presseförderungsgesetzes 2004, BGBl I No. 82/2020) Entry into force: July 2020 Special funding for weekly, regional and online newspapers and magazines amounting to € 3 million</p>
<p>Entry 59</p>	<p>MEASURE TYPE: Implemented (21/04/2022 08:58 AM)</p> <p>4th COVID-19-Act (4. COVID-19-Gesetz, BGBl I No. 24/2020) Entry into force: April 2020 Measures to support the media sector: Extraordinary subsidies for daily newspapers amounting to € 9.7 million. One-time increase in sales subsidies for daily and weekly newspapers amounting to € 5.8 million. An additional € 15 million were made available for the private broadcasting and € 2 million for the non-commercial broadcasting. Additionally, weekly newspapers, magazines, regional newspapers and online magazines were allocated € 3 million.</p>

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<p>Entry 60</p>	<p>MEASURE TYPE: Implemented (14/10/2021 16:49 PM)</p> <p>3rd COVID-19-Act (3. COVID-19-Gesetz, BGBl I No. 23/2020 Entry into force: April 2020 1. COVID-19 crisis management fund (COVID-19 Krisenbewältigungsfonds): Increase in funding from € 4 billion to € 28 billion 2. Hardship Case Fund (Härtefallfonds): Extension of funding from € 1 billion to € 2 billion and extension of eligibility to receive funds to self-employed persons and private room landlords with a maximum of ten guest beds in their own household 3. Increase in funds for short-time work from € 400 million to € 1 billion and authorization to increase the variable funds for short-time work to € 3 billion 4. Guarantees as security for loans to maintain business activity and bridging temporary liquidity bottlenecks 5. Tax exemption for bonus payments for employees in the context of their work performance during the Corona crisis up to an amount of € 3,000. In addition, the commuting allowance, tax-free overtime payments and similar allowances will be granted despite short-time work, work from home or home quarantine</p>
<p>Entry 61</p>	<p>MEASURE TYPE: Implemented (11/02/2022 13:49 PM)</p> <p>2nd COVID-19-Act (2. COVID-19-Gesetz, BGBl I Nr. 16/2020) Entry into force: March 2020 1. Establishment of a Hardship Case Fund (Härtefallfonds) worth € 1 billion to create a safety net for hardship cases in, inter alia, one-person companies (EPU), independent contractors, micro-entrepreneurs in the form of non-repayable grants 2. Support fund for artists amounting to an additional € 5 million for 2020 to compensate loss of income 3. Support for long-term care. Endowment long-term care fund with € 150 million for the Länder to build-up additional care and assistance services. The purpose of this one-time endowment is to finance temporary measurements and emergency capacities in case of a pandemic. Also it includes testing costs for 24-h-nursing staff. Furthermore, the purpose of the endowment was extended and now includes a staff-bonus for all nursing and maintenance staff in the area of long-term care. 4. Funds for the Austrian Health Fund</p>

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	<p>(Österreichische Gesundheitskasse, ÖGK) amounting to € 60 million from COVID-19 crisis management fund to take measures to stabilize the health care situation. 5. Relieves for employers: In case of contributions can't be paid on time or are only partially paid there will be certain relieves for employers deferrals, no reminders, no collection measures nor bankruptcy applications.</p>
Entry 62	<p>MEASURE TYPE: Implemented (11/02/2022 13:51 PM)</p> <p>1st COVID-19-Act (1. COVID-19-Gesetz, BGBl I No. 12/2020). Entry into force: March 2020 Establishment of a COVID-19 crisis management fund (COVID-19 Krisenbewältigungsfonds) worth € 4 billion: - to stabilize health care - to stimulate the labour market (amendment of the Labour Market Policy Financing Act [Arbeitsmarktpolitik Finanzierungsgesetz]; - to maintain public order and security - to dampen the loss of income as a result of the crisis - support to educational institutions (e.g. devices for students for distance learning) - measures in connection with the epidemic law (Epidemiegesetz) - measures to stimulate the economy</p>
Entry 63	<p>MEASURE TYPE: Implemented (21/12/2020 15:35 PM)</p> <p>Economy Strengthening Act (Konjunkturstärkungsgesetz 2020, BGBl I No. 96/2020). Entry into force: July 2020 Investment and relief package for companies (about 540.000 companies) and self-employed persons) 1. Degressive depreciation and an accelerated depreciation for buildings as an alternative to linear depreciation. Certain assets, in particular carbon dioxide emitting vehicles, are exempt from degressive depreciation 2. Tax relief for agriculture and forestry, notably a 3-year distribution for taxable profits, an elevation of and the threshold that induces the legal obligation to keep records and further miscellaneous simplifications and debureaucratisations 3. Temporary loss carry-back for individuals and legal entities with business revenue. Properly ascertained losses that cannot be offset against profits in 2020, may be deducted on request within the 2019 or 2018 assessment up to a figure of € 5 million. A</p>

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	<p>reserve for taxation equivalent to the estimated loss for the fiscal year, that is tax effective as early as 2020, may be created. Relief measures for low-wage earners (about 5.5 million people) 1. Reduction of the initial tax rate for wage and income tax from 25% to 20%. Effective retrospectively from January 1st, 2020. Women profit most, since many of them are low-wage earners. 2. Employees with annual earnings of not more than € 11,000 (income tax-free bracket) benefit from an increase of the reimbursement of social security contributions Short-time work schemes will not affect the benefitted taxation of Christmas and holiday bonuses, that Austrian employers are obligated to pay out to their employees</p>
<p>Entry 64</p>	<p>MEASURE TYPE: Announced (26/04/2022 14:15 PM)</p> <p>Nationale Umsetzung der Europäischen Garantie für Kinder, Nominierung des Nationalen Koordinators sowie Erarbeitung des „NAP-Kindergarantie“, MRV 70/15, ANNOUNCED 15 September 2021 // National implementation of the European Child Guarantee, Nomination of the National Coordinator and development of the "National Action Plan implementing the European Child Guarantee".</p>
<p>Entry 65</p>	<p>MEASURE TYPE: Announced (14/10/2021 17:20 PM)</p> <p>COVID-19-Tax Measures Act (COVID-19-Steuermaßnahmengesetz), BGBl I No. 3/2021) 2nd COVID-19-Tax Measures Act (2. COVID-19-Steuermaßnahmengesetz, BGBl I Nr. 52/2021), // (Predominantly) Introduction/extension of various time-limited COVID-19-related tax relief measures – inter alia: •Commuter allowance and tax-free treatment of allowances and supplements for employees despite teleworking, quarantine or short-time working • Temporary VAT reduction to five percent for the catering, hotel and cultural sectors • Reduced VAT-rate of ten percent applied to certain repair services (in accordance with EU-law; permanent law) • VAT-exemption of COVID-19 vaccines until the end of 2022 • Instalment payment of deferred taxes and enactment of a specific payback-</p>

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	<p>scheme (up to 36 months) with facilitations in comparison to general tax procedural regulations.</p> <ul style="list-style-type: none"> • Possibility for employers to tax-free issue vouchers to employees up to € 365 • Flat-rate travel allowances to be paid tax-free to athletes, referees and sports coaches despite cancelled events • Alcohol tax exemption of ethanol for the purpose of disinfectant production <p>Comprehensive tax regulation of expenditures pertaining "Home Office", notably tax relief of home office related expenses up to € 600 per year</p>
Entry 66	<p>MEASURE TYPE: Announced (06/04/2022 10:29 AM)</p> <p>National Action Plan on Disability 2022–2030: Funding commitment by Council of Ministers decision of December 16, 2020, final Council of Ministers decision expected in the first half of 2022. Developed in common by the federation and the states (Länder) with the representatives of people with disabilities according to the principles of participation. National counterpart to the EU Strategy on the Rights of Persons with Disabilities 2021–2030.</p>
Entry 67	<p>MEASURE TYPE: Adopted (11/02/2022 14:17 PM)</p> <p>Finanzausgleichsgesetz, Umweltförderungsgesetz u.a., Änderung (ADOPTED Plenum National Council, 20. January 2022) // The Corona crisis is also placing a financial burden on the federal states as a result of lower revenues and additional expenditures, with the higher severance payments for hospitals in particular having to be borne by them. The federal government has agreed to support the states in the form of compensation payments for the effects in 2020 and 2021, amounting to a total of 750 million euros.</p>
Entry 68	<p>MEASURE TYPE: Adopted (14/10/2021 17:09 PM)</p> <p>Amendment Unemployment Insurance Act (Änderung des Arbeitslosenversicherungs-Gesetzes, AIVG BGBl I No. 121/2021). ADOPTED: July 2021 // Extension of entitlement for increased assistance following the end of unemployment</p>

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	benefits (Notstandshilfe) applies with the last amendment until 30th September 2021.
Entry 69	<p>MEASURE TYPE: Adopted (14/10/2021 17:09 PM)</p> <p>Amendment Unemployment Insurance Act (Änderung des Arbeitslosenversicherungs-Gesetzes, AIVG BGBl I No. 83/2021). ADOPTED: April 2021 // Extension of entitlement for increased assistance following the end of unemployment benefits (Notstandshilfe) applies with the last amendment until 30th June 2021.</p>
Entry 70	<p>MEASURE TYPE: Adopted (14/10/2021 16:50 PM)</p> <p>Hardship Case Fund, Amendment (Härtefallfonds, Änderung, BGBl I No. 125/2021) ADOPTED: 17 June 2021) // The hardship fund will be expanded by € 1 billion to a maximum of € 3 billion. In addition, with this change, those persons who were in more than one marginal employment before the outbreak of the COVID 19 pandemic are now also eligible, as well as those employed on a case-by-case basis, provided that their total income before the outbreak of the COVID-19 pandemic exceeded the monthly marginal earnings threshold.</p>
Entry 71	<p>MEASURE TYPE: Adopted (14/10/2021 17:08 PM)</p> <p>// Amendment Unemployment Insurance Act (Änderung des Arbeitslosenversicherungs-Gesetzes, AIVG, BGBl I No. 41/2021). Parliamentary decision on January 2021 // Extension of entitlement for increased assistance following the end of unemployment benefits (Notstandshilfe) applies with the last amendment until 31th March 2021.</p>
Entry 72	<p>MEASURE TYPE: Adopted (21/02/2022 13:19 PM)</p> <p>// Amendment of the Labour Market Service Act (Arbeitsmarktservicegesetz, Änderung) Parliamentary decision taken on 24th of February 2021 COVID-19-Short-time</p>

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	work ceiling regulation (BGBl I II No. 31/2021) (see also sub-component 3.2. below) // Extension of the Corona short-time work until 30th of June 2021. Regulation of the Federal Minister of Labour concerning the financial ceiling for covering subsidies for short-time work (COVID-19-Kurzarbeit-Obergrenzen VO). For the year 2021, the ceiling is set at € 7 billion in accordance with § 13 para. 1 AMPFG.
Entry 73	MEASURE TYPE: Adopted (22/04/2021 16:06 PM) // Hardship Case Fund, amendment (Härtefallfonds, Änderung, parliamentary decision on 24th of February 2021) // In order to support further actors in the tourism sector to deal with the economic effects of the corona pandemic, the Hardship Fund Act was expanded to include one aspect: Not only private room landlords with a maximum of ten guest beds in their own household will be able to receive payments from the fund in the future, but also those commercial and other tourist landlords who earn income from this activity in accordance with the Income Tax Act and pay overnight taxes.
Comments	
State of play	

CSR 1 Subpart 2: Improve the resilience of the health system by strengthening public health and primary care.

Measures	
Entry 1	MEASURE TYPE: Not Defined (14/10/2021 17:33 PM) Several Amendments General Social Insurance Act (Änderungen des Allgemeinen Sozialversicherungsgesetzes) // • Grants to social security insurances for purchasing security equipment/protective gear (§ 741 ASVG) • Testing programs in pharmacies and through the primary health care

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	sector (§§ 742, 742a and 742b ASVG, and Parallelgesetze) • COVID-19-vaccinations conducted by the primary health care sector (§ 747, and Parallelgesetze) • Information campaign to people "at risk" (§ 750 ASVG)
Entry 2	MEASURE TYPE: Implemented (11/02/2022 14:48 PM) Bundesgesetz, mit dem die Begründung von Vorbelastungen durch den Bundesminister für Soziales, Gesundheit, Pflege und Konsumentenschutz genehmigt wird, BGBl. I Nr. 141/2021 IMPELMENTED: July 2021 // To allow the minister of health to purchase COVID-vaccines up to € 916,484 mn. in 2022 and 2023.
Entry 3	MEASURE TYPE: Implemented (11/02/2022 14:48 PM) Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 227/2021) IMPLEMENTED: December 2021 // Increase of the limit to which payments of COVID-bonuses to healthcare staff remains untaxed.
Entry 4	MEASURE TYPE: Implemented (06/04/2022 10:30 AM) Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 187/2021) IMPLEMENTED: October 2021 // Extension of the most parts of the law until March 2022. BGBl I No. 24/2022 – extension of most parts of the law until December 2022.
Entry 5	MEASURE TYPE: Implemented (06/04/2022 10:31 AM) Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 191/2021); IMPLEMENTED: October 2021// Extension of the timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 31.03.2022. Extension of the

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	<p>timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 30.06.2022 with Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl. I No. 25/2022); IMPLEMENTED: March 2022.</p>
Entry 6	<p>MEASURE TYPE: Implemented (06/04/2022 10:32 AM)</p> <p>€ 13 million to help children and young people cope with psychosocial problems as a result of the Covid 19 crisis (13 Millionen Euro für die Unterstützung von Kindern und Jugendlichen bei der Bewältigung psychosozialer Probleme in Folge der Covid-19-Krise, Zirkulationsbeschluss Ministerat) ANNOUNCED: 28 July 2021 // The aim is to take appropriate measures for the group of children and adolescents particularly affected by the pandemic. In order to prevent chronicity and long-term consequences, counselling and treatment for the crisis-related psychosocial stresses of the affected children and adolescents should be provided as early as possible. € 13 million are to be made available to support children and adolescents in coping with psychosocial problems as a result of the COVID-19 crisis. The initiative has already started as a funding program of the BMSGPK. The administration of the program is delegated to the Berufsverband österr. Psychologen, a funding directive (Sonderrichtlinie) is already in force.</p>
Entry 7	<p>MEASURE TYPE: Implemented (14/10/2021 17:35 PM)</p> <p>Amendment of the Federal Act granting authority to dispose of federal property to meet the needs of combating the Covid 19 pandemic. (Bundesgesetzes, mit dem zur Abdeckung des Bedarfes zur Bekämpfung der Covid-19-Pandemie Ermächtigungen zur Verfügung über Bundesvermögen erteilt werden), BGBl No. 141/2021 IMPLEMENTED: July 2021 // Purchase of COVID-vaccines II</p>
Entry 8	<p>MEASURE TYPE: Implemented (14/10/2021 17:34 PM)</p>

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	<p>Federal Act granting authority to dispose of federal property to meet the needs of combating the Covid 19 pandemic. (Bundesgesetzes, mit dem zur Abdeckung des Bedarfes zur Bekämpfung der Covid-19-Pandemie Ermächtigungen zur Verfügung über Bundesvermögen erteilt werden), BGBl No. 135/2020 IMPLEMENTED: January 2021 // several MRV 2020: 27/44, 30/17; 2021: 45/16, 47/27, 58/16 // Purchase of COVID-vaccines I</p>
Entry 9	<p>MEASURE TYPE: Implemented (14/10/2021 17:34 PM)</p> <p>Amendment Company-testing-law (Betriebliches-Testungs-Gesetz, BGBl I No. 120/2021). IMPLEMENTED: July 2021 // Time frame extended to September 2021.</p>
Entry 10	<p>MEASURE TYPE: Implemented (14/10/2021 17:28 PM)</p> <p>Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 144/2021) IMPLEMENTED: July 2021 // Grants for non-professional support staff for their work at vaccination centres</p>
Entry 11	<p>MEASURE TYPE: Implemented (14/10/2021 17:27 PM)</p> <p>Amendment of the Care Fund Act and the Purpose Subsidy Act, Amendment (Pflegefondsgesetz und Zweckzuschussgesetz, Änderung, BGBl I No. 113/2021) IMPLEMENTED: June 2021 // Grants for bonus-payments of health care institutions to their personnel operated by the Länder/Gemeinden.</p>
Entry 12	<p>MEASURE TYPE: Implemented (14/10/2021 17:27 PM)</p> <p>Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 80/2021) IMPLEMENTED: January 2021 // Extension until September 2021</p>

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<p>Entry 13</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:26 PM)</p> <p>Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 62/2021) IMPLEMENTED: April 2021 // Grants extended by costs of testing programs conducted by pharmacies, and additional costs for emergency services.</p>
<p>Entry 14</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:26 PM)</p> <p>Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 24/2021) IMPLEMENTED: December 2020 // Extension until June 2021, extended by national-wide screening programs (bevölkerungsweite Testungen), grants for administrative costs of testing, and costs of vaccination centers operated by the Länder and Gemeinden.</p>
<p>Entry 15</p>	<p>MEASURE TYPE: Implemented (14/10/2021 17:25 PM)</p> <p>General Social Insurance Act, Amendment (Allgemeines Sozialversicherungsgesetz, Änderung, BGBl I No. 114/2021) IMPLEMENTED: July 2021 // After this amendment, the federal government will reimburse the Austrian Health Fund for the costs incurred up to € 7.1 Mio.</p>
<p>Entry 16</p>	<p>MEASURE TYPE: Implemented (22/04/2021 16:46 PM)</p> <p>// Company-testing-law (Betriebliches-Testungs-Gesetz, BGBl I No. 53/2021). Entry into force: April 2021 // € 10 per test is granted for companies and interest groups offering on-site tests to employees and specific external individuals. Time frame: February 15 – June 30, 2021</p>
<p>Entry 17</p>	<p>MEASURE TYPE: Implemented (22/04/2021 16:44 PM)</p>

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	<p>// Test programme "Safe Hospitality" (Testangebot Sichere Gastfreundschaft) // Since July 2020, a voluntary testing programme for staff in the tourism sector has been implemented covering employees in accommodation and gastronomy as well as skiing instructors, mountain guides, tour guides and operators of private lodgings. Costs for one PCR test per week (including logistics) are borne by the federal government.</p>
Entry 18	<p>MEASURE TYPE: Implemented (22/04/2021 16:40 PM)</p> <p>// Amendment of the Purpose Subsidy Act (Zweckzuschussgesetz, Änderung, BGBl I No. 135/2020) Entry into force: December 2020 // The federal government uses funds from the COVID-19 Crisis Management fund to provide a special-purpose grant to the Länder in the amount of their additional expenses. For example, protective gear, Health Hotline 1450, etc. To combat the COVID-19 pandemic, the federal states will receive additional payments of € 150 million. Additionally, these measures are further extended until June 2021 (see also BGBl I No. 24/2021)</p>
Entry 19	<p>MEASURE TYPE: Implemented (06/04/2022 11:34 AM)</p> <p>/// Special COVID-19 Purpose Grants Subsidy Act (COVID-19 Zweckzuschussgesetz, BGBl. I Nr. 63/2020) bzw. or authorisation to dispose of federal assets (Ermächtigung zur Verfügung über Bundesvermögen, BGBl. I Nr. 23/2020, zuletzt geändert durch BGBl. I Nr. 44/2020) // Procurements through the Austrian Red Cross as part of the federal contingent for the supply of protective equipment and medical products to the health and social sector in spring 2020.</p>
Entry 20	<p>MEASURE TYPE: Implemented (18/02/2022 13:39 PM)</p> <p>// General Social Insurance Act, Amendment (Allgemeines Sozialversicherungsgesetz, Änderung, BGBl I No. 22/2021) Entry into force: January 2021 // Preparations for the electronic vaccination pass: The Austrian Health Fund</p>

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	<p>(Österreichische Gesundheitskasse) bears the costs for the implementation of the software for the electronic vaccination certificate in medical practices and primary care centers, whereby the cost reimbursement is limited to a maximum of € 1,300 per care center or medical practice. The federal government will reimburse the Austrian Health Fund for the costs incurred; € 5.3 million is to be reimbursed from the COVID-19 crisis management fund (see also Entry 14: BGBl I No. 114/2021)</p>
<p>Entry 21</p>	<p>MEASURE TYPE: Implemented (26/04/2022 14:13 PM)</p> <p>// Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 34/2021), IMPLEMENTED: February 2021 // Further measures on the implementation of an electronic vaccination certificate (e-Impfpass): Health care providers are required to enter all COVID-19 vaccinations in the electronic vaccination register</p>
<p>Entry 22</p>	<p>MEASURE TYPE: Implemented (22/12/2020 09:33 AM)</p> <p>Entrepreneurship Education: Map of Actions for Children and Young Adults (November 2020) - The national action plan for entrepreneurship education developed from a cooperative venture between the Federal Ministry for Digital and Economic Affairs (BMDW), the Federal Ministry of Education, Science and Research (BMBWF), several other ministries (Federal Ministry of Labour, Family and Youth BMAFJ, Federal Ministry of Finance BMF, etc.), the Federal Chancellery and about 65 stakeholders (including Austrian Economic Chamber WKÖ, Federation of Austrian Industries IV, Austrian National Bank OeNB, universities, initiatives, foundations: ISB, MEGA) who have set up a joint vision/objective for a future-proof Austria by 2025 and have agreed to work towards that objective. - They have compiled a formidable map of measures to achieve this vision. - Their coordinated procedure (bundling of activities, initiatives and projects) aims to strengthen their impact.</p>

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<p>Entry 23</p>	<p>MEASURE TYPE: Implemented (22/04/2021 16:41 PM)</p> <p>// Amendment General Social Insurance Act (Änderung des Allgemeinen Sozialversicherungsgesetzes, BGBl. I No. 105/2020) // Ensuring the continuity of care in the registered doctors' sector during the COVID 19 pandemic by obliging the Austrian Health Fund (Österreichische Gesundheitskasse, ÖGK) to procure and provide the products which are necessary to maintain medical care. (FFP2, FFP3 masks, expanding test capacities by integrating the registered doctor's sector).</p>
<p>Entry 24</p>	<p>MEASURE TYPE: Implemented (22/12/2020 09:27 AM)</p> <p>Uni-Med-Impuls 2030 (Bundesfinanzrahmengesetz 2021-2024, BFRG 2021-2024, BGBl I No. 123/2020) Entry into force: January 2021 Strengthening university medical research and training in Austria, including - expansion of medical study places - new professorships or career positions - improvement of the university building infrastructure with the aim of promoting clinical research, teaching and training of doctors - focus public health, epidemiology and infectious diseases -(translateral) research collaborations: cooperation with the economy and in clinical studies - expansion and investment in a modern medical infrastructure</p>
<p>Entry 25</p>	<p>MEASURE TYPE: Implemented (26/04/2022 14:14 PM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 115/2020) Entry into force: October 2020 Implementation of an electronic vaccination certificate (e-Impfpass). Optimisation of health care and governance of public health. Generic development of ELGA infrastructure for further e-health applications. (ELGA - Elektronische Gesundheitsakte, Electronic Health Record System). Accelerated implementation for electronic documentation of COVID-19-vaccination.</p>

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<p>Entry 26</p>	<p>MEASURE TYPE: Implemented (22/12/2020 09:26 AM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, 2. COVID-19-Gesetz, BGBl I No. 16/2020 Entry into force: March 2020 Implementation of contactless issuance of prescriptions in order to avoid the risk of COVID-19-infection through visits to the doctor's office.</p>
<p>Entry 27</p>	<p>MEASURE TYPE: Implemented (06/04/2022 11:35 AM)</p> <p>COVID-19 Purpose Subsidy Act (COVID-19 Zweckzuschussgesetz, BGBl I No. 63/2020) Entry into force: July 2020 The federal government uses funds from the COVID-19 Crisis Management fund to provide a special-purpose grant to the Länder in the amount of their additional expenses. For example, protective gear, Health Hotline 1450, etc.</p>
<p>Entry 28</p>	<p>MEASURE TYPE: Implemented (22/12/2020 09:25 AM)</p> <p>Austrian Health Fund (Österreichische Gesundheitskasse, ÖGK; 2. COVID-19-Gesetz, BGBl I No. 16/2020) Entry into force: March 2020 Flat-rate grant to the Austrian Health Fund (Österreichische Gesundheitskasse, ÖGK) amounting € 60 Mio.</p>
<p>Entry 29</p>	<p>MEASURE TYPE: Implemented (11/02/2022 14:43 PM)</p> <p>Care Fund Act, Amendment (Pflegefondsgesetz, Änderung; 2. COVID-19-Gesetz, BGBl I No. 227/2021), IMPLEMENTED: December 2021; 2. COVID-19- Gesetz, BGBl I No. 16/2020) IMPLEMENTED: March 2020 Änderung // Building up additional care and nursing capacities by the Länder. The federal government granted additional financing ('Zweckzuschuss') to the Länder in the amount of their additional expenses incurred due to the COVID 19 crisis, in the amount of initially 100 million euros starting in 2020, extended by 35 million euros in 2021, with a further 15 million</p>

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	euros made available to the federal states in December 2021.
Entry 30	<p>MEASURE TYPE: Implemented (11/02/2022 14:44 PM)</p> <p>Primary health care start-up initiative (Gründungsinitiative Primärversorgung) // Support for the expansion of primary health care units: Consistent implementation of a start-up initiative to expand the information and advisory services for founders of primary health care units, including communication with the relevant target groups. Cooperation with the European Investment Bank and national banks to offer attractive loans to founders of primary health care units. The original goal of implementing 75 primary health care units by 2021 could not be achieved, particularly due to the Covid-19 crisis and was postponed until the end of 2023. Currently, there are 33 primary health care units in seven out of nine federal provinces. The primary health care start-up initiative will end by March 2022. The work will be continued in context of the Recovery and Resilience Facility project (Enhancing primary health care & funding of primary health care projects).</p>
Entry 31	<p>MEASURE TYPE: Announced (14/02/2022 17:51 PM)</p> <p>Maßnahmen zum Schutz von Personal in Gesundheitseinrichtungen, MRV 3/14, ANNOUNCED 19. January 2022 // The Austrian healthcare system is currently still under massive strain. Many retired nurses are returning to work and nursing students are graduating in an exceptionally difficult environment. The proposed and temporary measures represent essential steps to increase staff security.</p>
Entry 32	<p>MEASURE TYPE: Announced (14/10/2021 17:35 PM)</p> <p>Extension and prolongation of the skilled worker scholarship in the field of care, elementary education and forestry (Ausweitung und Verlängerung des Fachkräftestipendiums im Bereich der Pflege, Elementarpädagogik und der</p>

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	<p>Waldwirtschaft, MRV 64/23) ANNOUNCED: 15. Juni 2021 (see as well 3.5. and CSRs 2019 1.2. / 2.2.) // With the help of the existing skilled labour scholarship ("Fachkräftestipendium"), training is supported in those areas in which the shortage of skilled labour is particularly pronounced. It supports training in the areas of health/nursing/social work and STEM/environment. This is now to be extended to the course for nursing assistance, elementary education and forestry.</p>
Entry 33	<p>MEASURE TYPE: Adopted (11/02/2022 14:47 PM)</p> <p>Weitere Unterstützung für die Länder und Gemeinden, MRV 3/13, ADOPTED by the National Council 20. January 2022 // The revenue share will be increased by 275 million euros for municipalities; 750 million euros will go to the Länder, earmarked for hospital expenditures; Länder and municipalities will be exempted for the share they have to bear for measures of the eco-social tax reform.</p>
Entry 34	<p>MEASURE TYPE: Adopted (11/02/2022 14:45 PM)</p> <p>Medizinisches Assitenzberufe - Gesetz, Gesundheits-und Krankpflegegesetz u.a., Änderung; ADOPTED 15. December 2021 // Creation of a modern and sustainable occupational and training law for the new health care profession of surgical technical assistance, which can be used in the operating room setting alongside or as an alternative to nursing care; inclusion of this new health care profession in the health care professions register.</p>
Comments	
State of play	

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CSR.2020.2

CSR 2 Subpart 1: Ensure equal opportunities in education

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (11/02/2022 14:34 PM)</p> <p>Family Burden Equalization Act, Amendment (Familienlastenausgleichsgesetz Änderung, BGBl I No. 220/2021) IMPLEMENTED: June 2022 // Family allowance for four months following the school graduation, if the child has not yet reached the age of 24 or is substantially disabled and has not yet reached the age of 25. Expected budget: 9 Mio. €</p>
Entry 2	<p>MEASURE TYPE: Implemented (11/02/2022 14:32 PM)</p> <p>Budgetbegleitgesetz 2022, BGBl. I Nr. 202/2021, IMPLEMENTED: 13.12.2021 Amendment to the Pupil aid act 1983. The amounts are raised, thereby expanding the group of recipients.</p>
Entry 3	<p>MEASURE TYPE: Implemented (06/04/2022 11:12 AM)</p> <p>Agreement pursuant to Art. 15a B-VG between the Federal Government and the Länder in connection with the extension of the fiscal equalization period until the end of the year 2023, MRV 1/27, announced: 15.12.2021 //Amendment and prolongation of the agreement pursuant to Art. 15a B-VG on the funding of educational measures in the field of basic education and of educational measures for catching up on compulsory schooling until the new end of the financial equalization period (end of 2023).</p>
Entry 4	<p>MEASURE TYPE: Implemented (11/02/2022 14:29 PM)</p>

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	<p>Bundesgesetz, mit dem das Schulorganisationsgesetz, das Schulunterrichtsgesetz, das Schulunterrichtsgesetz für Berufstätige, Kollegs und Vorbereitungslehrgänge, das Schulzeitgesetz 1985, das Pflichtschülerhaltungs-Grundsatzgesetz, das Land-und forstwirtschaftliche Bundesschulgesetz, das Schulpflichtgesetz 1985, das Hochschulgesetz 2005 und das 2. COVID-19-Hochschulgesetz geändert werden; BGBl.I Nr. 232/2021, IMPLEMENTED 30. Dezember 2021 // Transfer of the "summer school" into Austrian school law - Intensification of basic digital education by transferring the compulsory exercise into a compulsory subject -Transfer of a school experiment and creation of new training opportunities in the field of elementary education</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (13/10/2021 14:57 PM)</p> <p>Further development of the higher education system: quality assurance - capacity and demand orientation - permeability and continuing education (Weiterentwicklung des Hochschulsystems: Qualitätssicherung – Kapazitäts- und Bedarfsorientierung – Durchlässigkeit und Weiterbildung) BGBl I Nr. 177/2021 IMPLEMENTED: October 2021 // The Federal Government's continuing education package in the higher education sector, which provides for a reform of continuing education at higher education institutions, the extension of admission rules and the study entry and orientation phase, as well as the creation of attractive lateral entry models into the profession of educator, while promoting permeability.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (22/04/2021 16:52 PM)</p> <p>// School Organization Act, School Instruction Act, School Instruction Act for Working People, Colleges and preparatory courses (Schulorganisationsgesetz, Schulunterrichtsgesetz, Schulunterrichtsgesetz für Berufstätige, Kollegs und Vorbereitungslehrgänge u.a. Ges., Änderung, BGBl I No. 19/2021) Entry into force: January 2021 // The law provides i.a.: - The Federal Minister of Education, Science and Research can set guidelines on the type and technical requirements for ICT-based teaching, digital end devices and</p>

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	<p>digital learning and work platforms. These measures are intended to increase ICT-based teaching in schools. - Discussions and exchange between teachers and parents or conferences between teachers are possible via electronic communication. Further development of the NOST (new upper secondary level): The sustainable acquisition of competencies is achieved through needs-based support measures for students as well as semestralization, which will contribute significantly to the gradual and continuous achievement of all students - from gifted students to students with learning difficulties.</p>
Entry 7	<p>MEASURE TYPE: Implemented (15/02/2022 10:10 AM)</p> <p>// 2 COVID-19 Higher education Law (2. COVID-19 Hochschulgesetz) BGBl. I Nr. 76/2021 IMPLEMENTED: April 2021 and BGBl. I Nr. 127/2021, BGBl. I Nr. 232/2021 // Includes measures for preventing the spread of the COVID-19 pandemic for both participation to face-to-face courses and exams as well as participation to admission and selection procedures.</p>
Entry 8	<p>MEASURE TYPE: Implemented (15/02/2022 10:11 AM)</p> <p>// University Act 2002, amendment (Universitätsgesetz 2002, Änderung) BGBl. I Nr. 93/2021 // The amendment modernises the study law and improves the study conditions. The changes in the study law, also define the framework for digital teaching. Moreover, the changes in organisation law and personnel law enable an efficient governance.</p>
Entry 9	<p>MEASURE TYPE: Implemented (15/02/2022 10:11 AM)</p> <p>// Study Funding Act 1992, amendment (Studienförderungsgesetz 1992, Änderung, BGBl. I No. 15/2021) Entry into force: January 2021 // The additional income limit for receiving study grants is raised from € 10,000 to € 15,000.</p>

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	The regulation already applies from the 2019/2020 academic year.
Entry 10	<p>MEASURE TYPE: Implemented (22/12/2020 12:19 PM)</p> <p>Special Corona provisions regarding family allowance, Family Equalization Act, Amendment (Familienlastenausgleichsgesetz, Änderung, BGBl I No. 28/2020) Entry into force: May 2020 The regular period for receiving family allowance was extended by 1 extra semester (university studies) or additional 6 months (formal education), even if this would stretch the age limit of 24 (or 25 years).</p>
Entry 11	<p>MEASURE TYPE: Implemented (22/12/2020 09:53 AM)</p> <p>3rd COVID-19-Act (3. COVID-19-Gesetz, BGBl I NO. 23/2020) Entry into force: April 2020 Against the background of home-schooling and distance learning general regulations were set to ensure a fair level playing-field: - mandating remedial teaching - mandating subject-related study times or supplementary lessons - regulation concerning the use of electronic communication for teaching, performance evaluation and performance assessment mandating teaching independent of location (for different school types, school, school locations, individual classes, groups or part of groups) with or without guided curriculum compilation</p>
Entry 12	<p>MEASURE TYPE: Announced (11/02/2022 14:33 PM)</p> <p>Establishment of a University of Technology for digitalisation and digital transformation in Upper Austria (Gründung einer Technischen Universität für Digitalisierung und digitale Transformation in Oberösterreich) Zirkulationsbeschluss Ministerrat (MRV GZ2021-0.647.581) ANNOUNCED: 17 September 2021 // Commitment of the Federal Government to establish a new University of Technology with a special focus on digitalisation and digital transformation. The new university will start operating in the 2023/24 academic year</p>

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	and will have 5.000 enrolled students (Bachelor's, Master's, PhD) by 2030.
Entry 13	<p>MEASURE TYPE: Announced (13/02/2022 18:08 PM)</p> <p>Bericht über den Start der Verhandlungen für eine neue Art. 15a B-VG Vereinbarung über die Elementarpädagogik, MRV 73/15, ANNOUNCED 5 October 2021 // Negotiations are to be undertaken with the federal provinces on a continuation and improvement of the existing Art. 15a B -VG agreement in line with the government program.</p>
Entry 14	<p>MEASURE TYPE: Announced (06/04/2022 10:34 AM)</p> <p>Start eines pädagogischen Sofortpakets zur Unterstützung der Schüler/innen, MRV 2/21, ANNOUNCED 12. January 2022 // This package is intended to combat the negative educational, psychological and health consequences of the crisis from various sides and to help students during this difficult time. This includes the following measures: Extension and expansion of the support hours package, expansion of individual learning support "weiterlernen.at", school fund for promoting class community and coping with COVID-19, more psychosocial support for students, expansion of school social work in cooperation with the Länder, adult education, campaign for exercise and sports to promote resilience as well as measures for apprentices to support learning. The estimated cost amounts to approx. € 149 million in addition to more than 250 million euros made available in support hours and other support measures to make up for learning deficits since January 2021.</p>
Comments	
State of play	

CSR 2 Subpart 2: and increased digital learning.

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Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (21/02/2022 13:34 PM)</p> <p>New/amended job profiles (Lehrberufspakete 2022); IMPLEMENTATION: 2022/2023 // Modernization of existing and introduction of new occupational profiles (2020/2021 in total 48 profiles); Further job profiles are in preparation for 2022, including the modular apprenticeship metal technology, tunnel construction technology and apprenticeships job profiles in carpentry: In order to ensure that apprenticeship remains an attractive and future-oriented vocational training opportunity, the social partners and experts from companies are involved in the development of professional profiles. In addition to subject-specific expertise, the focus is on transversal/interdisciplinary competencies, in particular digitization and sustainability.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (11/02/2022 14:52 PM)</p> <p>// Entrepreneurship Education: Map of Actions for Children and Young Adults (November 2020) // * The challenges of the future, combined with growing uncertainty, must be met with creative ideas for sustainable and future-oriented development of Austria. For this reason, it is also of crucial importance to encourage students early to go creative and solution-oriented ways. Against this background, the promotion of entrepreneurship education has already been anchored in the 2020-2024 government program. If young people are supported in searching for, finding and implementing creative solutions to problems (including social challenges), this can only be done in connection with digital tools, the use of which is forced at the same time. * Against this background the national action plan for entrepreneurship education has been developed from a cooperative venture between the Federal Ministry for Digital and Economic Affairs (BMDW), the Federal Ministry of Education, Science and Research (BMBWF), several other ministries (Federal Ministry of Labour, Family and Youth BMAFJ, Federal Ministry of Finance BMF, etc.), the Federal Chancellery and about 65</p>

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	<p>stakeholders (including Austrian Economic Chamber WKÖ, Federation of Austrian Industries IV, Austrian National Bank OeNB, universities, initiatives, foundations: ISB, MEGA) who have set up a joint vision/objective for a future-proof Austria by 2025 and have agreed to work towards that objective. * They have compiled a formidable map of measures to achieve this vision. Their coordinated procedure (bundling of activities, initiatives and projects) aims to strengthen their impact. One of these initiatives is the so-called Entrepreneurship Week, which aims to provide lasting support to young people in developing entrepreneurial skills. A pilot took already place in autumn 2020. In 2021, the week has been rolled out across Austria; 55 weeks in all nine provinces (Bundesländer). The Entrepreneurship Weeks will also continue in 2022.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:34 AM)</p> <p>Financing of digitization of education in schools (Bundesgesetz zur Finanzierung der Digitalisierung des Schulunterrichts, SchDigiG) (partially included in the RRF)// Starting in the academic year 2021/22 digital devices will be distributed to pupils in the 5th and 6th grade. From 2022/23 onwards, the distribution will take place in the 5th grade. Estimated costs 2020-2024 € 235 million. The digitization plan comprises several measures: -Quality equipment for pupils - Tailor-made digitization concepts for each school location - Uniform learning and working platforms -Single point of entry service portal as interface for communication between pupils, teachers and parents.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (11/02/2022 14:53 PM)</p> <p>Schulorganisationsgesetz, Schulunterrichtsgesetz u.a., Änderung, BGBl I Nr. 232/2021, IMPLEMENTED 21. December 2021 // Intensification of basic digital education by transferring the compulsory exercise into a compulsory subject</p>

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<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (22/04/2021 16:56 PM)</p> <p>// Vocational Training Act, Amendment (Berufsausbildungsgesetz, Änderung, BGBl I No. 18/2020) Entry into force: March 2020 // New target groups are to be addressed in line with the increasing importance of apprenticeship training * Regular structural analyses of the job profiles (digitization) * Apprenticeship training in training facilities (überbetriebliche Lehrausbildung) is geared more towards placement in companies * Parents/persons with caring responsibilities should be able to train in reduced daily or weekly working hours</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (22/12/2020 09:55 AM)</p> <p>School Development Program 2020 (Schulentwicklungsprogramm SCHEP 2020, Bundesfinanzrahmengesetz 2021-2024, BFRG 2021-2024, BGBl I No. 123/2020) Entry into force: January 2021 Implementation of specific principles and targets of the educational reform package (Bildungsreformpaket 2017), thus ensuring a regionally equivalent offer of education. In addition to the development of IT-infrastructure and the advancement of existing buildings, there is a focus on improving energy efficiency and sustainability. The school development program is to be implemented over a period of 10 years. Areas of focus include: - expansion of all-day school types in the AHS lower grades - master plan for digitization – expansion of the IT infrastructure at federal schools - reduction of regional disparities</p>
<p>Entry 7</p>	<p>MEASURE TYPE: Implemented (13/10/2021 14:58 PM)</p> <p>1st COVID-19-Act (1. COVID-19-Gesetz, BGBl I No. 12/2020). Entry into force: March 2020 // Purchase and distribution of electronic devices to pupils for distance learning. In total, € 8.5 million are provided from 2020 until 2022.</p>

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Comments
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CSR.2020.3

CSR 3 Subpart 1: Ensure an effective implementation of liquidity and support measures, in particular for small and medium-sized enterprises,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (11/02/2022 15:04 PM)</p> <p>Research Competences for Business; new call for proposals for the funding program (including Digital Pro Bootcamp) // Tailor-made qualification offers to support companies in making their professionals fit for the future. Skill and qualification needs are processed in close cooperation between the companies and research institutions. In 2021, the programme has been relaunched as qualification offensive ("Qualifizierungsoffensive") with the funding programs Digital Skills Vouchers, Innovation Camps and the Digital Pro Bootcamps.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (21/02/2022 13:35 PM)</p> <p>Start-up package / deregulation package Drafting process of the law still ongoing (including RRF - Gründerpaket (Arbeitstitel "Austrian Limited" und Deregulierungspaket, Eigenkapitalstärkung und Once Only) // * Introduction of a new legal form / flexibilization of existing legal company forms, including unbureaucratic foundation and flexible capital measures * Tax incentives to strengthen growth financing (possibility of offsetting losses and tax deductibility of growth financing) * Deregulation measure ,once only' was implemented 26 July 2021 with BGBl I No. 142/2021 (including RRF) * Regulatory Sandboxes should help businesses to try new concepts and products under market conditions within a limited period of time and after an admission procedure. It should help to shorten the time-to-market period.</p>
Entry 3	<p>MEASURE TYPE: Implemented (06/04/2022 10:36 AM)</p>

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	<p>Amendment SME Promotion Act and Guarantee Act (Änderung des KMU-Förderungsgesetzes und des Garantiegengesetzes 1977, BGBl I No. 228/2021) IMPLEMENTED: December 2021// Authorization to extend the total liability framework for guarantees via AWS (Austria Wirtschaftsservice) and ÖHT (Austrian Hotel and Tourism Bank) until 30 June 2022; The issuance of AWS (Austria Wirtschaftsservice) and ÖHT (Austrian Hotel and Tourism Bank) bridging guarantees and guarantees that fully cover the credit risk, which was previously possible until 31 December 2021, is extended until 30 June 2022. In addition, recourse claims concerning guarantees covering 100% of the underlying loan principal are deferred until 30 June 2022 (previously possible until 31 December 2021).</p>
Entry 4	<p>MEASURE TYPE: Implemented (06/04/2022 11:40 AM)</p> <p>Amendment SME Promotion Act (Änderung des des KMU - Förderungsgesetzes, BGBl. I No. 102/2021)IMPLEMENTED: 5 June, 2021. // In order to stimulate the tourism and leisure industry as well as cultural offerings and the organisation of events and congresses, the so-called organiser protection umbrella will be expanded. This measure is limited until 31 December 2021, whereby the events and congresses subject to liability must be carried out by 31 December 2022.</p>
Entry 5	<p>MEASURE TYPE: Implemented (18/02/2022 13:40 PM)</p> <p>Amendment Investment Premium Act (Änderung Investitionsprämienengesetz, BGBl I No. 95/2021) IMPLEMENTED: 29 May, 2021 // Increases the investment premium for companies from € 3 billion to € 7.8 billion; Parts of the investment premium (2.D.2 Digitale Investitionen in Unternehmen , 2.D.3 Ökologische Investitionen in Unternehmen) are included in the RRF.</p>
Entry 6	<p>MEASURE TYPE: Implemented (14/02/2022 17:56 PM)</p>

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	<p>Amendment SME Promotion Act and Guarantee Act (Änderung des KMU-Förderungsgesetzes und des Garantiegengesetzes 1977, BGBl I No. 111/2021) IMPLEMENTED: 1 July, 2021 // The issuance of aws (Austria Wirtschaftsservice) and ÖHT (Austrian Hotel and Tourism Bank) bridging guarantees and guarantees that fully cover the credit risk, which was previously possible until 30 June 2021, can now be extended until 31 December 2021. The requirement that the liability must be in connection with the coping of the COVID 19 crisis situation has been continued. In the same vein, the deferral for claims assumed under 100% guarantees has been extended until 31 December 2021. The deferral ends in each case with the opening of insolvency proceedings. No default or deferral interest will continue to be payable. In addition, to make it easier for applicants to find the guidelines the agencies are obliged to make the guidelines available on the Internet.</p>
<p>Entry 7</p>	<p>MEASURE TYPE: Implemented (11/02/2022 14:59 PM)</p> <p>// Municipal Investment Act 2020 (Kommunalinvestitionsgesetz 2020, BGBl I No. 56/2020, BGBl I No. 140/2021)) Entry into force: July 2020 // Support for municipal investment programs: <input type="checkbox"/> Special-purpose grant to the federal states of € 1 billion (July 2020- Dec. 2022); federal grant increases from 25% to 50%. The special-purpose grant is intended for additional investments at the municipal level in infrastructure maintenance, like the expansion and maintenance of public schools, nurseries, eldercare facilities, sports and leisure facilities as well as measures to make the town centre more attractive. Provision of child care during lockdown and summer breaks (2020, 2021 and 2022). In total € 30 million were made available. First results of a survey show the positive results (see Covid-19. Analysis of the social state in Austria, Federal Ministry of Social Affairs, Health, Care and Consumer Protection; Covid-19. Analyse der sozialen Lage in Österreich, Bundesministerium für Soziales, Gesundheit, Pflege und Konsumentenschutz).</p>
<p>Entry 8</p>	<p>MEASURE TYPE: Implemented (18/02/2022 13:48 PM)</p>

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	<p>// Amendment Investment Premium Act (Änderung Investitionsprämienengesetz, BGBl I No. 52/2021 Entry into force: March 2021 // Prolongation of the Initial measures related to the investments that had to be carried out from February 28, 2021 to May 31, 2021.(see subpart 1.1.); Parts of the investment premium (2.D.2 Digitale Investitionen in Unternehmen, 2.D. Ökologische Investitionen in Unternehmen) are included in the RRF.</p>
Entry 9	<p>MEASURE TYPE: Implemented (18/02/2022 13:41 PM)</p> <p>// Amendment Investment Premium Act (Änderung Investitionsprämienengesetz, BGBl I No. 167/2020 Entry into force: January 2021; // Increase of funding for investments in fixed assets "COVID-19 Investment Premium": Introduction of a temporary investment premium of 7% for assets that are purchased between August 1, 2020 and February 28, 2021. In the priority areas of digitisation, greening and health, life science an investment premium of 14% is applicable. Start of the funding programme "COVID-19 Investment Premium" on September 1, 2020 amounting in total to € 3 billion. Applications were possible until February 28, 2021. Parts of the investment premium (2.D.2 Digitale Investitionen in Unternehmen, 2.D. Ökologische Investitionen in Unternehmen) are included in the RRF.</p>
Entry 10	<p>MEASURE TYPE: Implemented (22/04/2021 17:49 PM)</p> <p>// Amendment SME Promotion Act (Änderung des KMU-Förderungsgesetzes, BGBl I No. 116/2020 Entry into force: November 2020 // Establishment of the legal prerequisites for the implementation of the Austrian Support Scheme for Events (Schutzschirm für Veranstaltungen) with a total volume of € 300 Mio. for events until the end of 2022</p>
Entry 11	<p>MEASURE TYPE: Implemented (22/04/2021 17:47 PM)</p>

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	<p>// Amendment SME Promotion Act and Guarantee Act (Änderung des KMU-Förderungsgesetzes und des Garantiegesetzes 1977, BGBl I No. 6/2021) Entry into force: January 2021 // □ Availability of guarantees via aws (Austria Wirtschaftsservice) and ÖHT (Austrian Hotel and Tourism Bank) extended until June 30, 2021 Establishment of the legal prerequisites for guarantees to package travel organisers and facilitators of linked travel services for 2021 (Haftungsübernahmen für Reiseleistungsausübungsberechtigte)</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Implemented (22/12/2020 11:19 AM)</p> <p>COVID-19 Tax Measures Act (COVID-19 Steuermaßnahmen-Gesetz) - Extension of numerous Corona Acts, that are up to now limited in time until the end of 2020, such as VAT-reductions or measures to support employees - Extension of tax deferrals and instalment payments until March 31, 2021 - A specific payback scheme with facilitations in comparison to general tax procedural regulations shall be implemented by April 2021 - VAT-exemption for COVID-19 vaccines as well as related supplies and services - VAT-reduction for feminine hygiene products - Further unification of the tax balance sheet and the corporate balance sheet (with an effect on taxes in connection with accruals and value adjustments of receivables) - Employers may grant employees vouchers for purchasing goods up to a maximum of € 365 tax-free. The vouchers must be issued in the period November 2020 to January 2021</p>
<p>Entry 13</p>	<p>MEASURE TYPE: Implemented (14/02/2022 11:31 AM)</p> <p>Investment Premium Act (Investitionsprämien-gesetz, BGBl I No. 88/2020) Entry into force: July 2020; (including RRF) // Incentives for investments in fixed assets "COVID-19 Investment Premium": Introduction of a temporary investment premium of 7% for assets that are purchased between August 1, 2020 and February 28, 2021. In the priority areas of digitisation, greening and health (life science an investment premium of 14% is applicable. Start of the funding</p>

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	programme "COVID-19 Investment Premium" on September 1, 2020 amounting in total to € 3 billion. Applications were possible until February 28, 2021.
Entry 14	<p>MEASURE TYPE: Implemented (22/12/2020 11:17 AM)</p> <p>Art, Culture and Sports Protection Act (Kunst-, Kultur- und Sportsicherungsgesetz, KuKuSpoSiG, BGBl I No. 40/2020) Entry into force: May 2020 Event organisers who would have to repay in cash for cancelled events can issue vouchers. This measure helps to keep money</p>
Entry 15	<p>MEASURE TYPE: Implemented (22/12/2020 11:16 AM)</p> <p>Comeback Bonus Expanding and increasing the payments from the Hardship Case Fund (Härtefallfonds) to support entrepreneurs with all necessary assistance to provide prospects for the future and secure their livelihood during the COVID-19 crisis. - Comeback Bonus of € 500 per month - Topping up of minimum amounts to € 500 each</p>
Entry 16	<p>MEASURE TYPE: Implemented (15/02/2022 10:16 AM)</p> <p>Qualification offensive (including Digital Skill Vouchers and Innovation Camps) IMPLEMENTED: March 2021 // The qualification offensive has been launched in March 2021 in order to support businesses on their way into the digital future with EUR 7.6 million. It supports the development and higher qualification of employees and promotes the transfer of knowledge from research to the industry. - The Call for Digital Skill Vouchers started on March 19, 2021 with a budget of EUR 2.6 million. - The Call for Innovation Camps (S and M) has been launched on May 21, 2021 with a budget of EUR 5 million.</p>
Entry 17	<p>MEASURE TYPE: Implemented (06/04/2022 10:37 AM)</p>

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	<p>SME.Digital Funding Program (SME.Digital Förderprogramm) (Partially included in the RRF) // Continuation and further development of the successful SME.Digital funding program to support small and medium-sized companies on their way to the digital future. The funding guidelines came into force on March 19, 2021 and provide support for the following areas: - Digitization of business models and business processes - Introduction or improvement of IT and cybersecurity - Introduction or improvement of e-commerce and online marketing Introduction or improvement of digital public administration processes. In 2021, the programme has been continued with a budget of EUR 5 million. It is also planned for 2022+2023 to continue the programme and invest another EUR 10 million in the digital transformation of SMEs.</p>
<p>Entry 18</p>	<p>MEASURE TYPE: Implemented (14/02/2022 11:32 AM)</p> <p>SME.E-Commerce Funding Program (KMU.E-Commerce Förderprogramm) (Partially included in the RRF)// The funding program SME.E-Commerce has been launched in 2020 to drive the digitalization push in SMEs towards online trade in order to combat the COVID-19 pandemic. Its objective is to stimulate e-commerce projects in SMEs to fully utilize the potential of online trading. The funding guidelines came into force on September 7, 2020. The subject of the funding is the implementation of e-commerce projects through new investments as well as related services from external providers (e.g. programming activities, complete service packages, etc.). In 2021, the programme has been continued due to the ongoing COVID-19 pandemic with a budget of EUR 10 million (2021 call started in March 2021 and is open until March 2022).</p>
<p>Entry 19</p>	<p>MEASURE TYPE: Implemented (14/02/2022 17:58 PM)</p> <p>Amendment SME Promotion Act and Guarantee Act (Änderung des KMU-Förderungsgesetzes und des Garantiesgesetzes 1977, BGBl I No. 57/2020) // Entry into force: July 2020 Authorization to extend the total liability framework</p>

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	for guarantees via aws (Austria Wirtschaftsservice) and ÖHT (Austrian Hotel and Tourism Bank) until 31 December 2020.
Entry 20	<p>MEASURE TYPE: Implemented (22/04/2021 17:48 PM)</p> <p>Economy Strengthening Act 2020 (Konjunkturstärkungsgesetz, KonStG 2020, BGBl I No. 96/2020) Entry into force: July 2020 The "Economy Strengthening Act 2020 contains essential measures in the area of tax law to (i) strengthen the economy and (ii) relief the tax burden especially for low-wage earners. A notable part of the legislative package is the extension of tax deferrals and instalment payments until January 15, 2021. An additional extension until March 31, 2021 is expected to enter into force as from January 1, 2021 (COVID-19 Tax Measures Act). Furthermore, a specific payback scheme with facilitations in comparison to general tax procedural regulations shall be implemented by April 2021.</p>
Entry 21	<p>MEASURE TYPE: Implemented (15/02/2022 10:16 AM)</p> <p>4th COVID-19-Act (4. COVID-19-Gesetz, BGBl I No. 24/2020) Entry into force: April 2020 // Various accompanying measures for businesses - limitation of default interest and exclusion of collection costs - exclusion of contractual penalties - postponement of the due date of payments in credit agreements with micro-enterprises</p>
Entry 22	<p>MEASURE TYPE: Implemented (22/12/2020 11:10 AM)</p> <p>3rd COVID-19- Act (3. COVID-19-Gesetz, BGBl I No. 23/2020) Entry into force: April 2020 Measures to take SMEs, SPBs (EPUs) and self-employed through the COVID-19 crises: - Guarantees as security for loans for maintaining business activities and bridging temporary liquidity bottlenecks In the course of increasing the funds for the crisis management fund from € 4 billion to € 28 billion, measures to ensure the liquidity of companies are provided</p>

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<p>Entry 23</p>	<p>MEASURE TYPE: Announced (28/05/2021 13:29 PM)</p> <p>// COVID-19-Tax Measures Act (COVID-19-Steuermaßnahmengesetz), BGBl I No. 3/2021) 2nd COVID-19-Tax Measures Act (2. COVID-19-Steuermaßnahmengesetz, BGBl I Nr. 52/2021), // Introduction/extension of various COVID related tax measures – inter alia:</p> <ul style="list-style-type: none"> • Commuter allowance and tax-free treatment of allowances and supplements despite teleworking, quarantine or short-time working • Temporary VAT reduction to five percent for the catering, hotel and cultural sectors • Reduced tax rate of ten percent applied to certain repair services • Tax exemption of COVID-19 vaccines until the end of 2022 • Instalment payment of deferred taxes up to 36 months • Possibility for employers to tax-free issue vouchers to employees up to € 365 • Flat-rate travel allowances to be paid tax-free to athletes, referees and sports coaches despite cancelled events • Tax exemption of ethanol for the purpose of disinfectant production • Tax relief of home office related expenses up to € 600 per year
<p>Comments</p>	
<p>State of play</p>	

CSR 3 Subpart 2: and reduce administrative and regulatory burden.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Not Defined (14/02/2022 11:32 AM)</p> <p>// Austrian Business Service Portal (www.usp.gv.at) // Starting up a business is supported by the Austrian Business Service Portal for sole proprietorships and One- Person- Ltds. Further life events like e-procurement and funding are implemented on usp.gv.at and designed in the Once Only Principle (Once Only included in the RRF).</p>

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Entry 2	<p>MEASURE TYPE: Not Defined (13/02/2022 18:14 PM)</p> <p>// Once Only (including RRF) // Implementation of the Once Only Principle for the Public Administration to avoid double reporting and to reduce administrative burden for enterprises. Set up of an Information Hub (RSV) for the automatic exchange of data and evidences between public authorities on a national level and on EU Level until 2023 (Single Digital Gateway Regulation). An Information Obligation database provides an overview of already available data of public authorities in a data landscape. This is the basis for new reforms and data optimization.</p>
Entry 3	<p>MEASURE TYPE: Implemented (11/02/2022 15:07 PM)</p> <p>Amendment of the Labour Market Service Act (AMSG). BGBl. I No. 214/2021, IMPLEMENTED: 1st January 2022 (see also sub-component 1.1. below) // Extension of the special Corona short-time work model for particularly affected enterprises until 31 March 2022.</p>
Entry 4	<p>MEASURE TYPE: Implemented (14/02/2022 17:58 PM)</p> <p>COVID-19-Short- time work ceiling regulation (BGBl II No. 603/2021, IMPLEMENTED:1st January 2022 // Regulation of the Federal Minister of Labour concerning the financial ceiling for covering subsidies for short-time work (COVID-19-Kurzarbeit-Obergrenzen VO). COVID-19-Short-time work ceiling regulation (BGBl II NO. 51/2022, IMPLEMENTED: 8 February 2022) // Regulation of the Federal Minister of Labour concerning the financial ceiling overing subsidies for short-time work (COVID- 19-Kurzarbeit-Obergrenzen VO). For the year 2022, the ceiling was increased to € 3 billion in accordance with § 13 para. 1 AMPFG.</p>
Entry 5	<p>MEASURE TYPE: Implemented (13/02/2022 18:14 PM)</p>

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	<p>Business Service Portal Act, Amendment (Unternehmensserviceportalgesetz, Änderung, BGBl. I No. 142/2021) IMPLEMENTED: 27. July, 2021 (including RRF)// The present amendment is intended to create the technical preconditions for the cross-border automated exchange of evidence and application of the "once-only principle".</p>
Entry 6	<p>MEASURE TYPE: Implemented (13/10/2021 15:26 PM)</p> <p>Vocational Training Act, Amendment (Berufsausbildungsgesetz, Änderung, BGBl. I No. 118/2021) IMPLEMENTED: 1st July 2021 // The temporary possibility of using COVID-19 short-time work for apprentices was extended until 30 June 2022.</p>
Entry 7	<p>MEASURE TYPE: Implemented (11/02/2022 15:05 PM)</p> <p>Amendment of the Labour Market Service Act (Arbeitsmarktservice-Gesetz, Änderung, BGBl. I No. 117/2021) IMPLEMENTED: 1 July, 2021 (see also sub-component 1.1. above) // On the one hand, this extends the Corona short-time work model - with partly new criteria. Companies affected by the Corona crisis can receive higher short-time work subsidies for another year, specifically until mid-June 2022. However, they have to accept a reduction of 15% compared to the current level of subsidies. In addition, holiday entitlements will have to be used up on a pro rata basis. The Minister of Finance must transmit data electronically on the turnover of applicant enterprises to the PES in order to identify particularly affected enterprises. There is a special provision for companies particularly hard hit by the crisis. For them, the current regulations will remain unchanged until the end of March 2022. This concerns, for example, the city hotel industry, night catering and the event industry.</p>
Entry 8	<p>MEASURE TYPE: Implemented (19/04/2022 11:34 AM)</p> <p>// COVID-19 short-time work Federal directive of the PES (COVID-19-Kurzarbeit; Bundesrichtlinie des AMS)</p>

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IMPLEMENTED: March 2020, adapted in October 2020, April 2021 and at last July 2021 (phase 5) Several increases of the budget (1. COVID-19-Gesetz, BGBl I No. 12/2020, [...], COVID-Kurzarbeit-Obergrenzen VO, BGBl II No. 219/2020) (see also sub-component 1.1. above) Regulation of the Federal Minister of Labour, Family and Youth concerning the financial ceiling for covering subsidies for short-time work (COVID-Kurzarbeit-Obergrenzen VO): For the year 2020, the ceiling is set at € 12 billion in accordance with 13 para. 1 AMPFG). o

In the case of "temporary, non-seasonal" economic difficulties (e.g. caused by a drop in sales) due to the Coronavirus, company employees have the option of reducing their working hours - by 10-90% (Phase 1 and 2: 01.03.2020 to 30.09.2020) - by 20-70% (in exceptional cases 90%) (Phase 3: 01.10.2020 to 31.03.2021) - in phase 4 (01.04.2021 limited until 30.06.2021) the KUA-Covid-19 will be continued under the same conditions as in phase 3, with minor changes due to the social partner agreement - for max. 6 months (in the calculation period, working hours can also be reduced to zero hours temporary). - in phase 5 (01.07.2021 limited until 30.06.2022) o the social partners have agreed with the federal government on an extension beyond 30 June 2021. As of 01.07.2021, the new, adapted short-time work model for phase 5 will apply. The period of validity was set from 1.7.2021 to 30.06.2022; as a rule, 85% of the previous subsidy level applies. A special regulation for particularly affected enterprises is limited until 31.12.2021. Companies that have a 50% or more drop in turnover in the 3rd quarter of 2020 compared to the 3rd quarter of 2019, as well as companies that are directly affected by a future ban on entry are considered to be particularly affected enterprises and can receive 100% of the previous level of aid until 31.12.2021. o the loss of working time during the short-time working period may not be less than 20% on average and not more than 50% of the normal working time stipulated by law or collective agreement or, in the case of part-time employees, of the contractually agreed normal working time for each individual employee. In special cases - especially in companies particularly affected by the Corona crisis - the loss of working time can also be up to 70%, in individual special cases up to 90%. In addition to the serious reduction of old leave entitlements, employees must consume at least 1 week

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	<p>of leave within the short-time work period for every 2 calendar months or part thereof. In any case, the company may not offset any lost hours to this extent o The financial means are available for small and large companies in all sectors; a social partner agreement is a prerequisite for the use of the COVID-19 Short-Time Work. o Employers must pay short-time compensation at least until 90% (for a gross salary up to € 1,700), 85% (for a salary up to € 2,685), 80% (for a salary between € 2,685 and € 5,370) of the previous net salary and 100% in case of apprentices. Employers only have to pay for the hours actually worked. The state refunds the difference. Ultimately, the financial burden to the companies (e.g. through social security contributions) through COVID-19 Short-Time Work remains very low. The employment level in the companies must be maintained during the COVID-19 Short-Time Work and one month beyond. Amendment of the Labour Market Service Act (Arbeitsmarktservicegesetz), BGBl I Nr. 214/2021, IMPLEMENTED: 1st January 2022 Extension of the special Corona short-time work model for particularly affected enterprises until 31 March 2022. COVID-19 short-time work Federal guideline of the PES (COVID-19-Kurzarbeit; Bundesrichtlinie des AMS) IMPLEMENTED: November 23, 2021 // The possibility to receive 100% aid is extended until 31 March 2022. -The deadline for subsequent application is extended to four weeks after the start of the COVID-19 Short-Time Work for lockdown farms. -If a request submitted in time is rejected due to the non- approval of a competent body capable of concluding a collective agreement, the company may submit a new, improved request within two weeks of the notification of the rejection, while maintaining the original start date of the short- time work project.</p>
<p>Entry 9</p>	<p>MEASURE TYPE: Adopted (11/02/2022 15:06 PM)</p> <p>// Amendment of the Labour Market Service Act (Arbeitsmarktservicegesetz, Änderung) Parliamentary decision taken on 24th of February 2021 COVID-19-Short-time work ceiling regulation (BGBl I II No. 31/2021) (see also sub-component 1.1 above) // Extension of the Corona short-time work until 30th of June 2021. Regulation of the Federal Minister of Labour concerning the financial ceiling for</p>

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	covering subsidies for short-time work (COVID-19-Kurzarbeit-Obergrenzen VO). For the year 2021, the ceiling is set at € 7 billion in accordance with § 13 para. 1 AMPFG.
Comments	
State of play	

CSR 3 Subpart 3: Front-load mature public investment projects

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (22/12/2020 11:56 AM)</p> <p>Broadband expansion Investments in expanding the digital infrastructure. According to the decision taken by the Council of Ministers on June 29, 2020 another € 1 billion is made available.</p>
Entry 2	<p>MEASURE TYPE: Implemented (11/02/2022 15:08 PM)</p> <p>Municipal Investment Act 2020 (Kommunalinvestitionsgesetz 2020, BGBl I No. 56/2020) Entry into force: July 2020 Support for municipal investment programs: - Special-purpose grant to the federal states of € 1 billion (July 2020- Dec 2022); federal grant increases from 25% to 50%. The special-purpose grant is intended for additional investments at the municipal level in infrastructure maintenance, like the expansion and maintenance of public schools, nurseries, eldercare facilities, sports and leisure facilities as well as measures to make the town centre more attractive. - Provision of child care during lockdown and summer breaks (2020, 2021 and 2022). In total € 30 million were made available. First results of a survey show the positive results (see Covid-19. Analysis of the social state in Austria, Federal Ministry of Social Affairs, Health, Care and Consumer Protection; Covid-19. Analyse der sozialen Lage in</p>

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	Österreich, Bundesministerium für Soziales, Gesundheit, Pflege und Konsumentenschutz).
Comments	
State of play	

CSR 3 Subpart 4: and promote private investment to foster the economic recovery.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (22/04/2021 18:07 PM)</p> <p>// Investment Premium Act (Investitionsprämienengesetz, BGBl I No. 167/2020 and BGBl I Entry into force: January 2021; // Increase of funding for investments in fixed assets "COVID-19 Investment Premium": Introduction of a temporary investment premium of 7% for assets that are purchased between August 1, 2020 and end of May, 2021. In the priority areas of digitisation, greening and health, life science an investment premium of 14% is applicable. Start of the funding programme "COVID-19 Investment Premium" on September 1, 2020 amounting in total to € 3 billion. Applications are possible until February 28, 2021.</p>
Entry 2	<p>MEASURE TYPE: Implemented (14/02/2022 11:34 AM)</p> <p>Investment Premium Act (Investitionsprämienengesetz, BGBl I No. 88/2020) Entry into force: July 2020 (including RRF) // Incentives for investments in fixed assets. By doubling the COVID-19 investment premium from 7% up to 14% an important boost for enterprises to invest in digitization, greening and health/life science is provided. Climate-damaging investments are explicitly excluded. Start of the funding programme "COVID-19 Investment Premium" on</p>

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	September 1, 2020 amounting in total to € 3 billion. Applications are possible until February 28, 2021.
Comments	
State of play	

CSR 3 Subpart 5: Focus investment on the green and digital transition, in particular on basic and applied research, as well as innovation,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (11/02/2022 16:02 PM)</p> <p>Amendment of the Federal Law on the Foundation of Research, Technology and Development (FTE Nationalstiftungsgesetz, BGBl. I Nr. 133/2003) : Fonds Zukunft Österreich Novelle 2021 // In implementation of the Government Program (Regierungsprogramm 2020-2024) the Federal Law on the Foundation of Research, Technology and Development (FTE-Nationalstiftungsgesetz) was amended and the "Fonds Zukunft Österreich" established; it will provide funding for basic and applied research up to the amount of 140 million Euros per year from 2022-2025; the amendment was adopted as part of "Bundesfinanzgesetz 2022"</p>
Entry 2	<p>MEASURE TYPE: Not Defined (06/04/2022 10:39 AM)</p> <p>IPCEI Microelectronics I NOT DEFINED // Approved by EC in March 2021, the IPCEI on Microelectronics 1 will support the digital transition by providing subsidies for the development of power semiconductors and packaging technology up to the level of first industrial deployment. Overall EUR max. 145 Mio. EUR will be provided to selected Austrian companies from 2021-2025. IPCEI EuBatIn, NOT DEFINED // Approved by EC in January 2021, the IPCEI on European Battery Innovation aims to build a competitive and highly innovative European battery value chain. Overall max. 45</p>

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	Mio. EUR will be provided to the selected Austrian companies from 2021-2030.
Entry 3	<p>MEASURE TYPE: Not Defined (15/02/2022 10:18 AM)</p> <p>COVID vaccine research // Contribution to research on COVID-19 vaccine. Funding for research projects carried out by the Coalition for Epidemic Preparedness Innovations, CEPI amounting to € 2 million.</p>
Entry 4	<p>MEASURE TYPE: Not Defined (15/02/2022 10:18 AM)</p> <p>Research for drugs targeting the Coronavirus // Funding of projects to research the effectiveness of existing drugs, in particular for SARS-Cov-2. Investments to accelerate clinical trials (study-relevant costs, e.g. personnel related costs and material expenses). Provision of additional funding of € 23 million. The Research Promotion Agency FFG (Forschungs-Förderungs-Gesellschaft, FFG) handles the formalities. Another € 2 million are made available for medical universities within the performance agreements for research activities.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (20/02/2022 18:32 PM)</p> <p>Institute of Science and Technology Austria (IST-Austria); independent evaluation // The Institute of Science and Technology Austria (IST-Austria) is among the world's best research institutions (in 2019 IST Austria was ranked 3rd in the Nature normalized Index 2019). As such, it increases Austria's visibility as a location for first-class basic research. Previous reviews pointed out, that the IST Austria has made an excellent start and is laying a foundation for future development. The institute has established an excellent Graduate School. In 2019, the third evaluation by an international panel of highly qualified experts reconfirms the exemplary development and recommends long-term commitment of the Austrian government and the state of Lower Austria. According to the law, the institute is required to undergo regularly an</p>

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	international and independent evaluation. See: https://ist.ac.at/en.news/ist-austria-evaluation/
Entry 6	<p>MEASURE TYPE: Not Defined (14/02/2022 18:01 PM)</p> <p>Federal Building Investment Program (Investitionsprogramm Bundesgebäude) // Investments to improve the infrastructure of already existing buildings and to develop modern and environmentally friendly buildings. Decision taken by the Council of Ministers on June 16, 2020.</p>
Entry 7	<p>MEASURE TYPE: Implemented (11/02/2022 15:58 PM)</p> <p>Bundesstatistikgesetz, Forschungsorganisationsgesetz, Änderung, BGBl I Nr. 205/2021, IMPLEMENTED 01. January 2022// Improving scientific access to statistical and register data while respecting the confidentiality provisions of statistical data (statistical secrecy) and the requirements of data protection law; using novel data sources for statistical production to reduce the burden on respondents, use resources efficiently, and improve the quality of statistical products.</p>
Entry 8	<p>MEASURE TYPE: Implemented (18/02/2022 13:42 PM)</p> <p>Abfallwirtschaftsgesetz 2022 (AWG- Novelle Kreislaufwirtschaftspaket), BGBl I Nr. 200/2021, IMPLEMENTED 2. December 2021 (including RRF; 1.C.1 Gesetzliche Rahmenbedingungen zur Erhöhung der Sammelquoten für Kunststoffgetränkeverpackungen und des Angebots von Mehrwegbehältern im Lebensmitteleinzelhandel)// As part of an amendment to the "Abfallwirtschaftsgesetz", the government is taking measures to increase waste avoidance, separation and recycling. The law includes a quota for reusable packaging, a deposit on disposable bottles and cans, a ban on certain disposable plastic products, a ban on importing certain wastes for landfilling, increased waste transport by rail and other measures for waste avoidance.</p>

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<p>Entry 9</p>	<p>MEASURE TYPE: Implemented (13/10/2021 15:28 PM)</p> <p>Amendment Municipal Investment Act 2020 (Änderung des Kommunalinvestitionsgesetz 2020, BGBl I No. 140/2021) IMPLEMENTED: July 2021 // Deadline for eligible projects to be started and applications to be filed extended from December 31, 2021 to December 31, 2022</p>
<p>Entry 10</p>	<p>MEASURE TYPE: Implemented (11/02/2022 15:09 PM)</p> <p>Forest Fund Act (Waldfondsgesetz, BGBl I Nr. 91/2020) Entry into force: July 2020 Set of specific measures for the forest- and wood economy amounting to € 350 million, including research into “wood gas and biofuels”, research facility for the production of wood gas and biofuels, research regarding “climate-fit forests” and to increase the use of wood as a raw material.</p>
<p>Entry 11</p>	<p>MEASURE TYPE: Implemented (22/12/2020 12:13 PM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, BGBl I No. 95/2020) Entry into force: July 2020 Measures to improve water ecology and water quality and to improve resilience to the adverse impacts of climate change. From 2020 onwards, until 2027 provision of € 200 million from the “environmental and water management funds” (Umwelt- und Wasserwirtschaftsfonds), including also to stimulate the economy, which has collapsed due to COVID-19.</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Implemented (15/02/2022 10:20 AM)</p> <p>Legal act regarding Research Funding 2020 (Forschungsfinanzierungsgesetz, FoFinaG 2020, BGBl I No. 75/2020), Entry into force: July 2020 // The legal act standardizes long-term financing and planning security as well as framework conditions: - Definition of the central research and research-funding institutions - Introduction of an RTI pact, which in particular defines the strategic priorities of the central institutions in form of a resolution by the federal government. The RTI pact is adopted</p>

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	<p>along the Federal Financial Framework Act for a three-year pact period -The conclusion of three-year performance and financing agreements with the central research and research funding institutions. The performance and financing agreements with the central research and research funding institutions have been concluded.</p>
Entry 13	<p>MEASURE TYPE: Implemented (22/12/2020 12:07 PM)</p> <p>SARS-CoV-2 research carried out via the Austrian Science Fund (Fonds für Wissenschaftliche Forschung, FWF) within existing funding pools Research into humanitarian crises such as epidemics and pandemics with a direct reference to the current SARS-CoV-2 pandemic within existing programmes, but as part of a new fast track procedure. Opening of the call on April 6, 2020. End of call on March 31, 2021. Status December 15, 2020: 134 applications, € 44.2 million in requested funding; of which 16 applications approved; approved funding amount € 5 million.</p>
Entry 14	<p>MEASURE TYPE: Implemented (15/02/2022 10:20 AM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, Budgetbegeleitgesetz 2022, BGBl I No. 114/2020) , Entry into force: October 2020 // Extension of existing funding programs for environmentally relevant investments by companies and in particular for funding for investments in thermal and energetic renovation and boiler replacement for commercial and private customers. Decision taken within the Budgetbegeleitgesetz 2022: - Increase in the acceptance framework for regular domestic environmental subsidies (Umweltförderung im Inland, UFI) for 2022-2025 to a total of € 150,238 million annually - Commitments for the Federal Renovation Campaign, including the replacement of fossile heating systems 2021 and 2022 to the overall amount of € 800 million and for 2023-2025 for the overall amount of 1 140 million € - Support for low-income households 2021 and 2022, a total of € 140 million and from 2023 - 2025 an overall amount of 190 million € will be made available to lessen the burden of the increased investment that may arise from decarbonisation measures (e.g. renovation and replacement of heating system) Federal</p>

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	guarantee framework for energy contracting projects of max. € 1 billion
Entry 15	<p>MEASURE TYPE: Implemented (11/02/2022 15:55 PM)</p> <p>Municipal Investment Act 2020 (Kommunalinvestitionsgesetz 2020, BGBl I No. 56/2020, BGBl. I No. 140/2021) Entry into force: July 2020 Support for municipal investment programs: Special-purpose grant to the federal states of € 1 billion (July 2020 - Dec. 2022); federal grant increases from 25% to 50%. The special-purpose grant is intended for additional investments at the municipal level, in public transport, urban development, renewable energy projects, circular economy, water supply and sewage disposal, broadband deployment, charging infrastructure.</p>
Entry 16	<p>MEASURE TYPE: Announced (21/02/2022 13:47 PM)</p> <p>Strategie der Bundesregierung für die Errichtung einer Austrian School of Government, MRV8/14, ANNOUNCED 1. December 2021 // In order to meet the new challenges and ensure the transfer of knowledge to the next generation, the Academy of Public Administration, which is located at the BMKÖS, is to be developed in terms of content and quality in cooperation with universities in the direction of an Austrian School of Government. Common standards in education and training for general administration are to be ensured, as are subject- specific training courses.</p>
Entry 17	<p>MEASURE TYPE: Announced (19/04/2022 11:35 AM)</p> <p>Strategie der Bundesregierung für Künstliche Intelligenz, MRV 70/16, ANNOUNCED 14. September 2021// In the current government program "Aus Verantwortung für Österreich" 2020-2024, the importance of AI is explicitly and extensively emphasized. Based on the results report of 2019 and taking into account current developments at national, European and international level (such as the WhitePaper of the European Commission and the draft European AI legal act), it has now been possible to complete the initial version of the Federal Government's artificial intelligence strategy AIM AT 2030. An interministerial working group "AI Policy</p>

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	Forum" has been established to coordinate the implementation of the strategy.
Entry 18	<p>MEASURE TYPE: Announced (13/10/2021 15:33 PM)</p> <p>Drive decarbonisation of industry and circular economy through innovation tools (Dekarbonisierung der Industrie sowie Kreislaufwirtschaft durch Innovationsinstrumente vorantreiben, MRV 67/26) ANNOUNCED: 6 July // The development and testing of new technological solutions is needed for both the energy and mobility transition and a circular economy. The federal government announces that it will push ahead with decarbonisation and circular economy projects that are relevant to location policy. The federal government will provide € 100 million from the Recovery and Resilience Facility for decarbonisation of industry for this purpose. Likewise, funds already included in the budget for research projects in the circular economy complex will also be made available in 2022-2023.</p>
Entry 19	<p>MEASURE TYPE: Announced (21/04/2022 08:45 AM)</p> <p>Establishment of a fund to promote the digital transformation; KommAustria Act and Digital Tax Act 2020, amendment (Einrichtung eines Fonds zur Förderung der digitalen Transformation; KommAustria-gesetz und Digitalsteuergesetz 2020, Änderung, MRV 67/24) ANNOUNCED: 6 July 2021) // With a view to ensuring an independent and pluralistic media landscape in Austria, the federal government will support the digital transformation process of the media industry from the funds of the digital tax with an annual amount of 20 million euros (in 2022 one-time with an additional amount of 34 million euros) as of 1st December 2021.</p>
Entry 20	<p>MEASURE TYPE: Announced (13/10/2021 15:32 PM)</p> <p>Expansion of university of applied sciences places in STEM and digitalisation fields (Ausbau Fachhochschulplätze in MINT und Digitalisierungsbereich, MRV 63/9) ANNOUNCED: 1 June 2021 (see as well CSRs 2019 3.2.) // Expansion of the existing offer with 347 new UAS first-year places in STEM and digitalisation. These must be</p>

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	<p>degree programmes with a focus on information technologies, data science, automation and Industry 4.0, artificial intelligence, cyber security and e-government. 203 places will be created in FH Bachelor's degree programmes and 144 in FH Master's degree programmes.</p>
Entry 21	<p>MEASURE TYPE: Announced (13/10/2021 15:31 PM)</p> <p>Establishment of an environmental foundation and a transport foundation (Gründung einer Umweltstiftung und einer Verkehrsstiftung, MRV 67/25) ANNOUNCED: 6 July 2021 (see as well CSRs 2019 2.3.) // The federal government announces that it will provide an additional € 20 million to promote climate-relevant job foundations in the fields of the environment and environmentally friendly transport. Within the framework of the Corona Job Offensive, the federal government has already significantly expanded qualification measures. With the establishment of an environmental foundation, a further step is to be taken to create 1,000 training places for unemployed persons together with companies and thus to better cover the specific demand for skilled labour. A foundation model is also to be developed to better cover the need for skilled workers in public transport.</p>
Entry 22	<p>MEASURE TYPE: Announced (13/10/2021 15:31 PM)</p> <p>Extension and prolongation of the skilled worker scholarship in the field of care, elementary education and forestry (Ausweitung und Verlängerung des Fachkräftestipendiums im Bereich der Pflege, Elementarpädagogik und der Waldwirtschaft, MRV 64/23) ANNOUNCED: 15 June 2021 (see as well 1.2. and CSRs 2019 1.2. / 2.2.) // With the help of the existing skilled labour scholarship ("Fachkräftestipendium"), training is supported in those areas in which the shortage of skilled labour is particularly pronounced. It supports training in the areas of health/nursing/social work and STEM/environment. This is now to be extended to the course for nursing assistance, elementary education and forestry.</p>
Entry 23	<p>MEASURE TYPE: Announced (22/04/2021 18:09 PM)</p>

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	<p>// Expansion of programs in digitization and STEM at the Universities of applied sciences (MRV 46/9 decision taken on 20th January 2021) Announced in January 2021 // For the academic year 2022/2023, 340 additional university beginner study places will be created, thus expanding the range of courses in the field of STEM and digitization.</p>
Entry 24	<p>MEASURE TYPE: Announced (19/04/2022 11:36 AM)</p> <p>// Federal Government Strategy for Research, Technology and Innovation (RTI) 2030 and RTI Pact 2021-23 (MRV 43/10 decision taken on 23rd December 2020), announced in December 2020 (FTI-Strategy included as reform component in the RRF)// The three overarching goals of the Strategy for Research, Technology and Innovation are: becoming an international innovation leader and strengthening the RTI location in Austria; focus on effectiveness and excellence and focus on knowledge, talents and skills. Eight fields of action are defined in order to achieve the goals in the next ten years. The RTI pact operationalizes the goals and fields of action of the RTI strategy. The Federal Government has adopted the pact for the years 2021-2023. It contains strategic focal points as well as measures to achieve goals and is financed with around EUR 3.86 billion</p>
Entry 25	<p>MEASURE TYPE: Adopted (06/04/2022 10:41 AM)</p> <p>Eco-Social Tax Reform Act 2022 Part I (Ökosoziales Steuerreformgesetz 2022 Teil I) Adopted by the National Council on 20 January, 2022 (included as reform in the RRF)// In order not to lose attractiveness as an international location and to provide further impetus for the recovery after the COVID-19 crisis, corporate income tax rate is to be reduced in stages to 24 % in 2023 and to 23 % in 2024. □ In analogy to the already existing tax-privileged employee share ownership, a tax allowance for employee participation in the success of the company is to be introduced ("Mitarbeitergewinnbeteiligung"). In order to further attract employee participation in the company's success, up to € 3,000 are to be exempt from income tax. □ As a further relief measure for entrepreneurs, the basic tax- free profit allowance ("Gewinnfreibetrag") is to be raised from currently 13 % to 15%. □</p>

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	<p>To create incentives for (ecological) corporate investments, an investment allowance is to be introduced in the area of tax law from 2023 (a tax allowance of 10% for investments, 15% for "green" investments; "Investitionsfreibetrag"). The criteria are based on those of the investment premium. □ In order to relieve companies both financially and administratively, the limit for immediate depreciation of low-value assets is to be increased from the current € 800 to € 1,000. Accordingly, assets with an acquisition value of up to € 1,000 can be immediately deducted in full for tax purposes, regardless of their expected useful life. Due to this extension, about 500,000 companies are spared the assessment of useful life and the continuation of depreciation of low-value assets in subsequent years, while at the same time additional tax incentives for investment are provided. a carbon tax on CO2 emissions will be introduced (€ 30 per ton from July 2022 onwards, increasing gradually to € 55 in 2025)</p>
<p>Entry 26</p>	<p>MEASURE TYPE: Adopted (14/02/2022 18:05 PM)</p> <p>Amendment of the agreement according to article 15a of the constitution (Vereinbarung gem. Art. 15a B-VG) between the Austrian federal state and the state of Lower Austria to secure IST Austria's funding and further growth from 1.1.2022 until 31.12.2036 - Legistik-MR, MRV 72/9, ADOPTED 2. December 2021 // The Austrian Government and the state of Lower Austria have created the financial conditions for the successful further development of IST-Austria by further expanding the institute beyond 2026 in order to ensure the dynamism in the institute's research portfolio suggested by the evaluation panel in 2019. Following these recommendations, the Austrian government and the state of Lower Austria have passed an amendment of the agreement according to article 15a of the constitution (Vereinbarung gem. Art. 15a B -VG) to secure IST Austria's funding and growth to approximately 150 research groups from 1.1.2022 until 31.12.2036. In this period, IST Austria will receive max. 3.3 billion Euro of which 75% are covered by the Austrian federal government and 25% by the state of Lower Austria. See: 3https://www.parlament.gv.at/PAKT/VHG/XXVII/BNR/BNR_00399/index.shtml</p>

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<p>Entry 27</p>	<p>MEASURE TYPE: Adopted (06/04/2022 10:42 AM)</p> <p>Klimabonusgesetz –KliBG, ADOPTED by the Natinal Council on 20. January, 2022// The “Regional Climate Bonus” poses a “flat rate” compensation for individuals arising from CO2 pricing and is regionally graduated depending on the living area, ranging from € 100 (Urban centres with most senior/top public transport development) to € 200 (for people and families who live in rural areas and have only poor public transport connections). Handicapped people who are unable to use public transport will receive the full amount of the climate bonus (200 Euro) regardless of their place of residence or registration. The amount is linked to the revenues from CO2 pricing and will therefore rise in the subsequent years. Furthermore, a 50% supplementary benefit per child (up to € 100) is integrated.</p>
<p>Entry 28</p>	<p>MEASURE TYPE: Adopted (13/10/2021 15:33 PM)</p> <p>Action Plan for Sustainable Procurement (Aktionsplan für eine nachhaltige Beschaffung, NAP NaBe, MRV 65/14) ADOPTED: 23 June 2021 // The NaBe Action Plan aims to support public procurers in sustainable procurements by defining concrete requirements and criteria for 16 procurement groups. These measures should anchor sustainable procurement in all federal institutions, harmonise criteria with regard to sustainable public procurement and ensure Austria's pioneering role in sustainable public procurement in the EU.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 3 Subpart 6: sustainable transport,

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Not Defined (06/04/2022 10:44 AM)</p>

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	<p>2030 Mobility Master Plan // Mobility master plan 2030 describes clear transformation pathways that steer the transport sectors towards climate neutrality in the year 2040. It offers an integrated strategy for air, water, railway and road transport to guide actions in the mobility sector throughout the next decade. The aim is to continue to modernize our infrastructure to make mobility clean and affordable for all, with the emphasis being on public transportation and active mobility.</p>
<p>Entry 2</p>	<p>MEASURE TYPE: Not Defined (06/04/2022 10:44 AM)</p> <p>"Emission-free utility vehicles and infrastructure" (ENIN) (including RRF) is a funding program of the Federal Ministry for Climate Action (BMK) with the aim of increasing the proportion of emission-free utility vehicles. ENIN is part of the ARP (measure 1.B.4) and financed by NextGenerationEU with € 50 Mio. and € 315 Mio. national funds; the first call for applications is planned for Q3 2022. The ARP measure 1.B.4 itself already started in 2021 with a separate funding offer for emission-free utility vehicles in the E-Mobility Campaign 2021 (see Entry 1).</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Not Defined (06/04/2022 10:43 AM)</p> <p>"Emission-free buses and infrastructure" (EBIN) is a funding program of the Federal Ministry for Climate Action (BMK) with the aim of increasing the proportion of emission-free buses in public transport. By switching to zero-emission drives, i.e. electric buses, trolleybuses or buses with hydrogen fuel cell drive and simultaneous exclusive use of renewable energy, emissions will be reduced. EBIN is part of the ARP (measure 1.B.3) and financed by NextGenerationEU with € 256 Mio; applications for the first call from February 26, 2022 to April 27, 2022.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Not Defined (15/02/2022 13:04 PM)</p>

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	<p>E-mobility campaign 2020 (including RRF) // Promotion of E-vehicles and charging infrastructure. Expansion of the existing bonus system for individuals, business and communities. The Ministry for Climate Action implements the funding programme in cooperation with car- and two-wheeled vehicles importers as well as with sports retailers. The funding programme was designed to tackle the economic impact of the Corona crisis; applications from July 1, 2020 to December 31, 2020.</p>
Entry 5	<p>MEASURE TYPE: Not Defined (20/02/2022 18:38 PM)</p> <p>Developing public transport // A Comprehensive package of measures to strengthen public transport. A Comprehensive package of measures to strengthen public transport was implemented . The new financial framework programme 2022-2027, which was adapted by the federal government on 3rd of November 2021, foresees a boost in investments in railway infrastructure. Until 2027 investments totalling 18,2 bln. Euro are planned for the network of the Austrian federal railways. Main targets are the continuation and expansion of investments in the TEN-T corridors, regional railway lines, electrification of railway lines, investments for railfreight transport and for digitalization.</p>
Entry 6	<p>MEASURE TYPE: Implemented (15/02/2022 13:05 PM)</p> <p>Federal Roads Act, Amendment (Bundesstraßengesetz, Änderung, BGBl. I No. 156/2021), IMPLEMENTED: 28 July, 2021 // Better intermodal linking of roads with other modes of transport should contribute to environmentally friendly mobility. Accordingly, Park & Ride facilities and Park & Drive facilities should be able to be built as part of federal roads.</p>
Entry 7	<p>MEASURE TYPE: Implemented (11/02/2022 16:05 PM)</p> <p>Eisenbahngesetz, Bundesbahngesetz u.a., Änderung, BGBl I Nr. 231/2021, IMPLEMENTED 21. December 2021 // Possibility for the railroad infrastructure undertaking to</p>

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	<p>outsourced functions and work to other undertakings; performance of the functions of a railroad infrastructure undertaking by several railroad infrastructure undertakings.</p>
Entry 8	<p>MEASURE TYPE: Implemented (14/02/2022 18:07 PM)</p> <p>Road Vehicle Procurement Act (Straßenfahrzeug - Beschaffungsgesetz, BGBl. Nr. 163/2021) IMPLEMENTED: 28 July 2021 // Contracting authorities and contracting entities have to achieve minimum targets for the procurement or use of clean road vehicles. "Clean" cars and trucks up to 3.5t are defined based on maximum tailpipe emissions, buses and trucks are considered clean if alternative fuels are exclusively used. The minimum targets are to be achieved within defined reference periods by each contracting authority/contracting entity but they can join together to form a collection group ("Erfassungsgemeinschaft") with which they can jointly demonstrate the fulfilment of the obligatory minimum targets.</p>
Entry 9	<p>MEASURE TYPE: Adopted (15/02/2022 13:05 PM)</p> <p>Action Plan for Sustainable Procurement (Aktionsplan für eine nachhaltige Beschaffung, NAP NaBe, MRV 65/14), ADOPTED: 23 June 2021 // Chapter 10 of the NaBe Action Plan provides specifications and criteria for the procurement of vehicles, transport services and tyres/mobility. The specifications essentially require the procurement of electric vehicles or hydrogen fuel cell electric vehicles and only where this is not possible vehicles with internal combustion engines.</p>
Entry 10	<p>MEASURE TYPE: Adopted (06/04/2022 10:42 AM)</p> <p>KlimaTicket (including RRF) // State of play: implemented in october 2021. Aim: Shift of mobility to climate-friendly means of public transport. Introduction of an Austria-wide annual travel card for all means of scheduled public transport (train, bus tram) for € 1,095 (full price) in 2021. Additionally regional flatrate tickets for public transport were introduced in several regions together with the Länder. Establishment of a neutral</p>

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	sales platform "ONE mobility" for the KlimaTicket and other tickets (implementation under way).
Comments	
State of play	

CSR 3 Subpart 7: clean and efficient production and use of energy.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (14/02/2022 11:38 AM)</p> <p>Expansion of renewable energy / one million roofs (including RRF) // The Renewable Expansion Act (Erneuerbaren-Ausbau-Gesetz), which has been adopted by parliament on 29 June 2021 , aims at expanding renewable energy for 27 TWh until 2030. This initiative is targeted at expanding solar PV (so-called one-million-roof-program) and storage, big solar thermal systems and communal energy systems; another focus is on decarbonisation and increasing local and district heating as well as on the funding of small heating systems. Decision taken by the Council of Ministers on June 16, 2020.</p>
Entry 2	<p>MEASURE TYPE: Implemented (13/10/2021 15:36 PM)</p> <p>Heating Cost Billing Act (Heizkostenabrechnungsgesetz, BGBl I Nr. 101/2021) IMPLEMENTED: June 2021 // Enhanced transparency, i.a.: Remote reading with at least monthly (electronic) information of consumers (mandatory as of 1 January 2022) Expansion of the consumption-dependent share of heating, hot water and cooling costs</p>
Entry 3	<p>MEASURE TYPE: Implemented (21/02/2022 13:00 PM)</p>

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	<p>Renewable Expansion Act (Erneuerbaren-Ausbau-Gesetzpaket, EAG-Paket, BGBl I No. 150/2021) (including RRF) Legislative package; IMPLEMENTED: 28 July 2021, The Renewable Expansion Act was approved by the European Commission in December 2021. National legislation entered into force in January 2022 // Establishing a legal framework with the objective to increase the share of renewable electricity consumption and to contribute to climate neutrality. Modernization of the current green electricity support regime largely based on tariffs by adapting to the EU-energy acquis and the EU state aid framework. Interface for investments in greening the gas sector, particularly hydrogen.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (19/04/2022 11:37 AM)</p> <p>Eco-Social Tax Reform Act 2022, adopted by the National Council on 20 January 2022 (included as a reform in the RRF)// In order to strengthen the expansion of electricity generation from renewable energy sources, from 1 July 2022 electricity duty will not be charged on self-produced and self-used electrical energy if, and insofar as, it comes from a renewable energy source and is not yet exempt. Therefore, the exemption amount of 25,000 kWh per year for e.g. small hydropower plants, biogas and wind energy shall no longer apply in the future (as it is already the case for photovoltaic plants). □ In order to achieve the decarbonisation of the buildings sector by 2040, the possibility is to be created to partially claim the costs of replacing the fossil-fuel heating systems as well as for the comprehensive thermal renovation measures of buildings against tax from 1 July 2022 on. In the area of thermal renovation, those projects that meet the criteria of the "Out of Oil and Gas" or "Renovation Cheque" subsidies are planned to be tax deductible.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Adopted (20/04/2022 13:00 PM)</p> <p>National Emissions Trading System implemented by the Eco-Social Tax Reform Act 2022, adopted by the National Council on 20 January 2022 // The eco-social tax reform provides for the establishment of effective CO2 pricing in those sectors</p>

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	<p>that are not (yet) subject to European emissions trading. In order to ensure the quick and unbureaucratic introduction of CO₂ pricing, joint handling with the existing energy levies is going to be made possible from the 1 July 2022 onwards ("launch phase"). In a "transition phase" from January 2024 to December 2025 the necessary organisational and legal conditions for emissions trading are to be created, thus bringing trading participants closer to free national or European trading. After the fixed-price phase (until 2025), the emissions trading system of the covered sectors will move into a market phase, considering developments at the European level. The price for one ton of CO₂ in the fixed price phase will amount to: € 30 euros in 2022 € 35 euros in 2023 € 45 euros in 2024 € 55 euros in 2025. In order to avoid carbon leakage in terms of international competitiveness, a compensation redistribution mechanism is to be installed within the CO₂ pricing system. Compensation is largely linked to investments in additional climate protection measures. A hardship clause is to be implemented for companies that are particularly severely affected by the introduction of the CO₂ pricing.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (15/02/2022 13:06 PM)</p> <p>Action Plan for Sustainable Procurement (Aktionsplan für eine nachhaltige Beschaffung, NAP NaBe, MRV 65/14), ADOPTED: 23 June 2021 // Chapter 8 of the NaBe Action Plan provides mandatory specifications for the procurement of electricity. From 2021 onwards, federal ministries should only procure 100% electricity certified with the Austrian Eco-Label. Electricity that complies with the requirements of the Austrian Eco-Label is characterised by coming entirely from renewable energy sources and including a minimum share of electricity from photovoltaics. Separate trading of certificates of origin and electricity is not permitted.</p>
<p>Comments</p>	
<p>State of play</p>	

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CSR.2020.4

CSR 4 Subpart 1: Make the tax mix more efficient and more supportive to inclusive and sustainable growth.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (14/02/2022 18:08 PM)</p> <p>Lump Sum for the Use of Private Housing as a Workplace („Arbeitsplatzpauschale“) BGBl. I No. 227/2021// In light of changing labour and operating conditions due to the COVID-19 crisis and the increasing digitalisation of most business sectors, the use of private housing rooms should sufficiently be taken into account for entrepreneurial tax purposes as it is the case for employees. Therefore, a “workplace allowance” is granted, insofar an entrepreneur does not have other space or premises to carry out the businessactivity. For simplification a lump sum applies, the actual costs are not considerable. A lump sum of 1,200 euros is granted if the taxpayer earns no other income from an occupation for which another workplace (outside own rooms) is available and is 300 euros, if another income from an occupation for which a workplace is available exceeds 11,000 euros.</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/02/2022 13:07 PM)</p> <p>Flight Ticket Tax, amendment of the Air Tax Act under the Economy Strengthening Act (Flugticketabgabe, Änderung des Flugabgabegesetzes, im Rahmen des Konjunkturstärkungsgesetzes, KonStG 2020, BGBl I No.96/2020). Entry into force: September 2020 Promotion of the use of ecologically cheaper alternatives to air traffic by increasing the flight tax on short and medium distance flights and introduction of a new flight ticket tax for ultra-short distance flights (< 350 km) which is more than twice as the flight ticket tax for short distance flights.</p>

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<p>Entry 3</p>	<p>MEASURE TYPE: Announced (22/04/2021 18:19 PM)</p> <p>// Planned amendment of the Federal Road Toll Act, (MRV 49/14 decision taken on 24th February 2021), announced in February 2021 // Further steps towards greening the distance-based toll: So far, the tariff for vehicles with a purely electric drive or with a purely hydrogen fuel cell drive was allowed to be up to 50% below the highest tariff for vehicles with EURO emission classes. Now the extent of the highest possible tariff spread is to be increased so that the tariff for these vehicles can be up to 75% below the highest tariff for for vehicles with EURO emission classes in favour of emission-free vehicles.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (06/04/2022 11:08 AM)</p> <p>Income Tax Act, Vehicle Registration Tax Act and Electricity Tax Act, Amendment (Einkommensteuergesetz 1988, Normverbrauchsabgabegesetz - NoVA - und Elektrizitätsabgabegesetzes), Änderung), Parliamentary decision taken on: 10. December 2020 // Making the tax system more ecological: - The amendment of the Income Tax Act provides economic incentives to switch to public transport. Employers may provide tickets for public transport (1-2-3 ticket, travel cards or zone tickets) - The amendment of the Vehicle Registration Tax Act aims at greening the Vehicle registration tax. Expansion to all vehicles up to 3,500 kilogram in combination with tax exemption for zero emission cars - The amendment of the Electricity Act stipulates tax concessions for traction current. Self-generated green power from renewable sources is exempted from electricity duty</p>
<p>Comments</p>	
<p>State of play</p>	

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CSR.2019.1

CSR 1 Subpart 1: Ensure the sustainability of the health,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (14/02/2022 18:10 PM)</p> <p>// Primary health care start-up initiative (Gründungsinitiative Primärversorgung) // Support for the expansion of primary health care units: Consistent implementation of a start-up initiative to expand the information and advisory services for founders of primary health care units, including communication with the relevant target groups. Cooperation with the European Investment Bank and national banks to offer attractive loans to founders of primary health care units. The original goal of implementing 75 primary health care units by 2021 could not be achieved, particularly due to the Covid-19 crisis and was postponed until the end of 2023. Currently, there are 33 primary health care units in seven out of nine federal provinces. The primary health care start-up initiative will end by March 2022. The work will be continued in context of the Recovery and Resilience Facility project (enhancing primary health care & funding of primary health care projects).</p>
Entry 2	<p>MEASURE TYPE: Not Defined (21/02/2022 13:55 PM)</p> <p>PHC units Care Act // Strengthening primary health care (PHC) by establishing PHC units in Austria: Continued cooperation with European Commissions □Structural Reform Support Service (SRSS) –a new project phase started in September 2019 and was running until end of December 2021. The work will be continued in context of the Recovery and Resilience Facility project (Enhancing Primary Health Care & Funding of Primary Health Care Projects).</p>

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<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:47 AM)</p> <p>Family Burden Equalization Act, Amendment (Familienlastenausgleichsgesetz Änderung, BGBl I No. 58/2021) IMPLEMENTED: April 2021 // Special family allowance for all persons who were entitled to family allowance for a child for at least one month in the period from March 2020 and February 2021, the conditions of entitlement during this period continue until March 2021, if no other person becomes eligible during this period. Expected budget: 102 Mio. €</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:48 AM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 191/2021); IMPLEMENTED: October 2021 // Extension of the timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 31.03.2022. Extension of the timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 30.06.2022 with Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl. I No. 25/2022); IMPLEMENTED: March 2022.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (29/04/2021 08:54 AM)</p> <p>// Uni-Med-Impuls 2030 (Bundesfinanzrahmengesetz 2021-2024, BFRG 2021-2024, BGBl I No. 123/2020) Entry into force: January 2021 // Strengthening university medical research and training in Austria, including - expansion of medical study places - new professorships or career positions - improvement of the university building infrastructure with the aim of promoting clinical research, teaching and training of doctors - focus public health, epidemiology and infectious diseases -(translateral) research collaborations: cooperation with the economy and in clinical studies - expansion and investment in a modern medical infrastructure</p>

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<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (29/04/2021 08:53 AM)</p> <p>// Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 115/2020) Entry into force: October 2020 //Optimisation of healthcare and governance of public health: * Implementation of an electronic vaccination certificate (elmpfpass) * Generic development of ELGA infrastructure for further e-health applications. (ELGA - Elektronische Gesundheitsakte, Electronic Health Record System). * Accelerated implementation for electronic documentation of COVID-19-vaccination.</p>
<p>Entry 7</p>	<p>MEASURE TYPE: Implemented (29/04/2021 08:51 AM)</p> <p>// Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, 2. COVID-19-Gesetz, BGBl I No. 16/2020) Entry into force: March 2020 // Implementation of contactless issuance of prescriptions in order to avoid the risk of COVID-19-infection through visits to the doctor's office.</p>
<p>Entry 8</p>	<p>MEASURE TYPE: Implemented (29/04/2021 08:50 AM)</p> <p>// Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 34/2021) Entry into force: February 2021 // Further measures on the implementation of an electronic vaccination certificate (elmpfpass): Health care providers are required to enter all COVID-19 vaccinations in the electronic vaccination register Providing free antigen rapid tests for self-application via the Electronic Health Record System (ELGA- Elektronische Gesundheitsakte).</p>
<p>Entry 9</p>	<p>MEASURE TYPE: Implemented (21/02/2022 13:57 PM)</p> <p>PHC units in Austria // Strengthening primary health care (PHC) by establishing PHC units in Austria: Continued</p>

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	<p>cooperation with European Commissions □Structural Reform Support Service (SRSS) –a new project phase started in September 2019 and was running until end of December 2021. The work will be continued in context of the Recovery and Resilience Facility project (Enhancing Primary Health Care & Funding of Primary Health Care Projects).</p>
Entry 10	<p>MEASURE TYPE: Adopted (11/02/2022 16:15 PM)</p> <p>Finanzausgleichgesetz, Umweltförderungsgesetz u.a. Änderungen (ADOPTED by the National Council, 20. January 2022) // The Corona crisis is also placing a financial burden on the federal states as a result of lower revenues and additional expenditures, with the higher severance payments for hospitals in particular having to be borne by them. The federal government has agreed to support the states in the form of compensation payments for the effects in 2020 and 2021, amounting to a total of 750 million euros.</p>
Comments	
State of play	

CSR 1 Subpart 2: long-term care,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (07/10/2021 14:01 PM)</p> <p>/// Budget Accompanying Act 2021 (Budgetbegleitgesetz 2021, BGBl I No. 135/2020) Entry into force: December 2020 // Federal states and municipalities receive yearly endowment to be compensated for the nursing recourse abolished in 2018. This is to be continued in the years 2021 to 2024. € 300 million p.a. will be transferred to federal states</p>
Entry 2	<p>MEASURE TYPE: Implemented (06/04/2022 10:48 AM)</p>

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	<p>Care Fund Act, Amendment (Pflegefondsgesetz, BGBl I No. 227/2021) IMPLEMENTED: December 2021; 2. COVID-19-Gesetz, BGBl I No. 16/2020) IMPLEMENTED: March 2020) // Building up additional care and nursing capacities by the Länder. The federal government granted additional financing ('Zweckzuschuss') to the Länder in the amount of their additional expenses incurred due to the COVID 19 crisis, in the amount of initially 100 million euros starting in 2020, extended by 35 million euros in 2021, with a further 15 million euros made available to the federal states in December 2021. Novelle des PFG, IMPLEMENTED: 15. February 2022 (BGBl. I Nr. 9/2022): Extension of the financial equalisation period and thus of the endowment for the years 2022 and 2023. Endowment of a total of 891.6 million euros.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (28/01/2021 09:40 AM)</p> <p>» Annual increase of the long-term care allowance at all levels from January 1st, 202</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Announced (07/10/2021 14:04 PM)</p> <p>Results report „Taskforce Pflege“ February 2021 // The Taskforce Pflege, which was implemented in 2020 and whose aim was to develop a concrete strategic plan (with operational goals for those subject areas that are of priority relevance for those affected and their relatives, carers and experts, and the public), has published a Results report. Link: https://www.sozialministerium.at/Services/News-und-Events/Archiv-2021/Februar-2021/Taskforce-Pflege--Ergebnisbericht.html</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Announced (07/10/2021 14:02 PM)</p> <p>Extension and prolongation of the skilled worker scholarship in the field of care, elementary education and forestry (Ausweitung und Verlängerung des Fachkräftestipendiums im Bereich der Pflege, Elementarpädagogik und der</p>

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	<p>Waldwirtschaft, MRV 64/23) ANNOUNCED: 15 June 2021 (see as well CSRs 2020 1.2. & 3.5. and CSRs 2019 2.2.) // With the help of the existing skilled labour scholarship ("Fachkräftestipendium"), training is supported in those areas in which the shortage of skilled labour is particularly pronounced. It supports training in the areas of health/nursing/social work and STEM/environment. This is now to be extended to the course for nursing assistance, elementary education and forestry.</p>
Comments	
State of play	

CSR 1 Subpart 3: and pension systems, including by adjusting the statutory retirement age in view of expected gains in life expectancy.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (06/04/2022 10:51 AM)</p> <p>// General Social Insurance Act, Commercial Social Insurance Act and other Amendments (Allgemeines Sozialversicherungsgesetz, Gewerbliches Sozialversicherungsgesetz u.a. Ges., BGBl I No. 28/2021) Entry into force: January 2021 (including RRF) // Concerning the so called "Hacklerregelung": Abolishment of the deduction-free use of certain early retirement pension scheme, that enabled men with 540 contribution months to retire at the age of 62 without deductions, in order to make it more attractive for the older generation to stay in the working process, and to contribute to the financial sustainability of the pension system. Furthermore, to enable more gender equality and to increase the value of very early contribution months for the pension, it was decided in November 2020 to introduce an "early starter bonus" beginning 2022: To receive the "early starter bonus" it is required to have at least 300 contribution months, whereof at least 12 months must be acquired before the age of 20. For every month that is worked before the age</p>

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	<p>of 20, the employed person receives € 1.00 / per month additionally credited for the pension (max. € 60 / month), that is max € 840 per year (€60 x 14). This regulation is at the same time the end of the deduction-free use of certain early retirement pension schemes, with which people with 540 contribution months were able to retire at the age of 62 without deductions. Furthermore, starting with 2022 in the first year after retirement pensions will only be increased by a proportion (0- 100%) of the regular pension increase depending on the month of retirement.</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/02/2022 13:08 PM)</p> <p>// Amendment Public Service Act 2020 (Dienstrechts-Novelle 2020, BGBl I No. 153/2020) , Entry into force: September 2020 // In order to keep as many people as possible in employment for as long as possible, partial retirement is being extended to a further employment group: Judges are enabled to reduce their workload from the age of 55, namely by 25% after the age of 55 and by 25% or 50% after reaching the age of 60. The aim is to prevent early retirement due to incapacity or burn-out. However, the lowering must not conflict with business interests.</p>
Comments	
State of play	

CSR 1 Subpart 4: Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (07/10/2021 14:06 PM)</p> <p>The Intergovernmental Fiscal relations Act 2017 (IFRA 2017) //The Intergovernmental Fiscal relations Act 2017, Federal</p>

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	<p>Law Gazette I 116/2016, regulates the fiscal relations across the layers of government until the end of 2021. A two-year prolongation of the IFRA 2017 has been considered, talks are ongoing.</p>
Entry 2	<p>MEASURE TYPE: Implemented (28/01/2021 09:45 AM)</p> <p>» Financial Organisation Reform Act (Finanz-Organisations-Reformgesetz, FORG – cf. Federal Law Gazette I 104/2019); Reorganization of the Austrian fiscal administration. 40 tax offices are combined into one Tax Office Austria. The 9 customs offices are combined into one Customs Office Austria with regional offices. To offer a specialized and efficient audit for large Companies, a separate specialized tax audit will be set up. The Financial Police and the Tax Investigation Agency are combined in organisational terms to form a single Anti-Fraud Office. In conjunction with reform of social-security providers, a nationwide Audit Service for Payroll Taxes and Contributions will be established. All these measures will increase the efficiency and simplify the system. Entering into force as from July 1st, 2020</p>
Entry 3	<p>MEASURE TYPE: Implemented (28/01/2021 09:44 AM)</p> <p>» Transparency Data Bank Act (Transparenzdatenbankgesetz - cf. Federal Law Gazette I. 70/2019), Parliamentary decision taken on July 3rd, 2019; entering into force as from January 1st, 2020</p>
Comments	
State of play	

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CSR.2019.2

CSR 2 Subpart 1: Shift taxes away from labour to sources less detrimental to inclusive and sustainable growth.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (11/02/2022 16:20 PM)</p> <p>Lump- Sum for the Use of Private Housing as a Workplace („Arbeitsplatzpauschale“) BGBl. I No. 227/2021 // In light of changing labour and operating conditions due to the COVID-19 crisis and the increasing digitalisation of most business sectors, the use of private housing rooms should sufficiently be taken into account for entrepreneurial tax purposes as it is the case for employees. Therefore, a “workplace allowance” is granted, insofar an entrepreneur does not have other space or premises to carry out the business activity. For simplification a lump sum applies, the actual costs are not considerable. A lump sum of 1,200 euros is granted if the taxpayer earns no other income from an occupation for which another workplace (outside own rooms) is available and is 300 euros, if another income from an occupation for which a workplace is available exceeds 11,000 euros.</p>
Entry 2	<p>MEASURE TYPE: Implemented (07/10/2021 14:11 PM)</p> <p>// Income Tax Act, Vehicle Registration Tax Act and Electricity Tax Act, Amendment (Einkommensteuergesetz 1988, Normverbrauchsabgabegesetz – NoVA, Elektrizitätsabgabegesetz), Änderung BGBl. I No. 18/2021) Entry into force: July 2021) // Making the tax system more ecological: - The amendment of the Income Tax Act provides economic incentives to switch to public transport. Employers may provide any kind of tickets for public transport (1-2-3 ticket, travel cards or zone tickets) tax-free to employees - The amendment of the Vehicle Registration Tax Act aims at greening the Vehicle registration tax. Expansion to all vehicles up to 3,500 kilograms in combination with significant tax</p>

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	<p>advantages for low-emission vehicles (zero emission cars were already tax-exempted). - The amendment of the Electricity Act stipulates tax concessions for traction current. Self-generated green power from renewable sources is exempted from electricity duty</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:09 PM)</p> <p>// Economic Strengthening Act (Konjunkturstärkungsgesetz 2020, BGBl I No. 96/2020), Entry into force: July 2020 // Relief measures for low-wage earners (about 5.5 million people) 1. Reduction of the initial tax rate on wage and income from 25% to 20%. Retroactive from January 1st, 2020. Significant benefit for low-wage earners (which primarily are women). 2. Employees with annual earnings less than € 11,000 (income tax-free bracket) benefit from an increase of the reimbursement of social security contributions Degressive depreciation and an accelerated depreciation for buildings as an alternative to a linear depreciation. Certain assets, in particular carbon dioxide emitting vehicles, are exempt from degressive depreciation Unification of the flight tax on short, medium and long distance flights (€ 12, meaning a significant raise of the flight tax an short and medium distance flights)and introduction of a separate taxation of "ultra-short distance flights" (< 350 km, € 30)</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (28/01/2021 09:50 AM)</p> <p>» Digital Tax Act 2020 (Digitalsteuergesetz - DiStG 2020); Tax Amendment Act 2020 (Abgabenänderungsgesetz 2020, AbgÄG 2020, cf. Federal Law Gazette I 91/2019) entering into force as from January 1st, 2020 Austria favours the implementation of an international/European digital tax and will meanwhile charge online advertising services in Austria. The tax is paid by online advertising service providers with significant revenues (€ 750 million revenues worldwide, € 25 million revenues from digital services in Austria). The tax rate is 5%, assessed by the remuneration received by the online advertising service provider.</p>

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<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (07/10/2021 14:18 PM)</p> <p>// Tax Reform Act 2020 (Steuerreformgesetz 2020 - StRefG 2020, cf. Federal Law Gazette I 103/2019). Mostly entering into force as from January 1st, 2020 // The law implements measures planned by the previous government: - Low-earning agriculturalists and self-employed persons will benefit from a reduction in health care contributions, employees and pensioners are entitled to an increased refund of social security contributions and increased tax deductions. Thereby a tax relief by as much as € 300 per year regarding employees and € 200 per year regarding pensioners has been effective. - Increase in VAT threshold for small businesses from € 30.000 to € 35.000 per year. - Flat-rate option for small business operators (taxation on income) o Increase in threshold for minor-value assets from € 400 to € 800 (immediate deductibility).</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (21/02/2022 14:01 PM)</p> <p>// Amendment of the Federal Road Toll Act, (Adopted in parliament on 25th March 2021) // The maximum possible tariff spread in the charging of infrastructure costs is increased from 50% to 75% below the highest tariff for vehicles with EURO emission classes in favour of emission-free vehicles. Federal Road Toll Act promulgated on April 14 2021 and corresponding adjustment of the Toll Rate Ordinance promulgated on August 18 2021, coming into effect on September 1 2021.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 2 Subpart 2: Support full-time employment among women, including by improving childcare services,

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Measures	
Entry 1	<p>MEASURE TYPE: Implemented (06/04/2022 10:54 AM)</p> <p>IMPLEMENTED// The Austrian Fund for the Empowerment of Women and Girls was founded in 2022 to create another strong instrument for promoting gender equality in Austria. One of the primary topic-areas, which the fund will devote itself to, is inter alia the promotion of women and girls in science, technology, engineering, and mathematics (STEM). The fund is committed to change long-established gender stereotypes and to enforce women's economic empowerment with various measures. Increasing the number of women in the often well-paid STEM professions can contribute to the economic independence of women and to the closure of the gender pay gap and is therefore key for the fund. Link: https://www.bundekanzleramt.gv.at/frauenserviceportal/aktuell/initiative-lets-empower-austria.html</p>
Entry 2	<p>MEASURE TYPE: Implemented (07/10/2021 14:34 PM)</p> <p>// Wage subsidy – New Start Bonus (Bundesrichtlinie des AMS, Kombilohnhilfe Neustartbonus) IMPLEMENTED: July 2020 // In addition to the short-time work scheme a wage subsidy was introduced on June 15, 2020 called “New Start Bonus” (Neustartbonus). For the bonus the existing in-work-benefit (Kombilohn) was adapted, which is a wage subsidy granted to take up employment. The “New Start Bonus” is intended to support job take-ups and to contribute to filling vacancies registered with the AMS as quickly as possible. Companies that are not yet working to full capacity should be able to re-employ their permanent staff. Previously unemployed persons can apply for the “New Start Bonus” if they accept a fully insured employment relationship of at least 20 hours per week, which is less well paid than their employment relationship before unemployment. The “New Start Bonus” is calculated from the difference between net remuneration for the work performed and about 80% of the net remuneration before unemployment plus social security contributions. This difference is capped at € 950 net. The “New Start Bonus” is limited to work started between June 15, 2020 and</p>

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	<p>December 31, 2021 and can be claimed for a maximum of 28 weeks. The currently planned budget for the "New Start Bonus" is € 30 million</p>
Entry 3	<p>MEASURE TYPE: Implemented (15/02/2022 13:10 PM)</p> <p>Further development of the higher education system: quality assurance - capacity and demand orientation - permeability and continuing education (Weiterentwicklung des Hochschulsystems: Qualitätssicherung – Kapazitäts- und Bedarfsorientierung – Durchlässigkeit und Weiterbildung, BGBl I Nr. 177/2021 adopted 9.9.2021; IMPLEMENTED: October 2021) // The Federal Government's continuing education package in the higher education sector, which provides for a reform of continuing education at higher education institutions, the extension of admission rules and the study entry and orientation phase, as well as the creation of attractive lateral entry models into the profession of educator. Especially for future elementary teachers, lateral entry is to be made easier.</p>
Entry 4	<p>MEASURE TYPE: Announced (06/04/2022 11:36 AM)</p> <p>Nationale Umsetzung der Europäischen Garantie für Kinder, Nominierung des Nationalen Koordinators sowie Erarbeitung des „NAP-Kindergarantie“, MRV 70/15, ANNOUNCED 15. September 2021 // National implementation of the European Child Guarantee, Nomination of the National Coordinator and development of the "National Action Plan implementing the European Child Guarantee".</p>
Entry 5	<p>MEASURE TYPE: Announced (07/10/2021 14:30 PM)</p> <p>// Extension and prolongation of the skilled worker scholarship in the field of care, elementary education and forestry (Ausweitung und Verlängerung des Fachkräftestipendiums im Bereich der Pflege, Elementarpädagogik und der Waldwirtschaft, MRV 64/23) ANNOUNCED: 15 June 2021 (see as well CSRs 2020 1.2. & 3.5. and CSRs 2019 1.2.) // With the help of the existing skilled labour scholarship ("Fachkräftestipendium"), training is supported in those</p>

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	<p>areas in which the shortage of skilled labour is particularly pronounced. It supports training in the areas of health/nursing/social work and STEM/environment. This is now to be extended to the course for nursing assistance, elementary education and forestry</p>
Entry 6	<p>MEASURE TYPE: Announced (11/02/2022 16:23 PM)</p> <p>// Call for Projects for the empowerment of girls and women in education, profession and society with focus on STEM and financial competence published in March 2021 // Within this call for projects 14 initiatives receive public funding. The projects aim to tackle gender stereotypes, especially in choice of education and profession, and to strengthen economic independence. In total, 1.6 million Euro are provided for projects with the following objectives: - Strengthen self-determination and economic independence of women; - increase the visibility of women in still male-dominated educations and professions (focus: STEM): - diversification of choices for education and profession for girls and women to further support income and gender equality on the future labour market (esp. STEM sectors); and promote financial education and financial competences of girls and women to enable informed financial choices and further strengthen their economic independence. All projects started on October, 1st 2021 and will conclude by end of 2022.</p>
Entry 7	<p>MEASURE TYPE: Adopted (15/02/2022 13:11 PM)</p> <p>Kinderbetreuungsgeldgesetz, Änderung (ADOPTED 16. December 2021), BGBl I Nr. 221/2021 // Raising the additional earnings limit for income-related childcare allowance from €7,300 to €7,600 as of January 1st , 2022. If the previous limit had been maintained, marginal employment would no longer have been possible in 2022 without exceeding the additional earnings limit due to the revaluation in the ASVG.</p>
Comments	
State of play	

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CSR 2 Subpart 3: and boost labour market outcomes for the low skilled in continued cooperation with the social partners.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (15/02/2022 13:11 PM)</p> <p>// Entrepreneurship Education: Map of Actions for Children and Young Adults (November 2020) // - The challenges of the future, combined with growing uncertainty, must be met with creative ideas for sustainable and future-oriented development of Austria. For this reason, it is also of crucial importance to encourage students early to go creative and solution-oriented ways. Against this background, the promotion of entrepreneurship education has already been anchored in the 2020-2024 government program. If young people are supported in searching for, finding and implementing creative solutions to problems (including social challenges), this can only be done in connection with digital tools, the use of which is forced at the same time. -</p> <p>Against this background the national action plan for entrepreneurship education has been developed from a cooperative venture between the Federal Ministry for Digital and Economic Affairs (BMDW), the Federal Ministry of Education, Science and Research (BMBWF), several other ministries (Federal Ministry of Labour, Family and Youth BMAFJ, Federal Ministry of Finance BMF, etc.), the Federal Chancellery and about 65 stakeholders (including Austrian Economic Chamber WKÖ, Federation of Austrian Industries IV, Austrian National Bank OeNB, universities, initiatives, foundations: ISB, MEGA) who have set up a joint vision/objective for a future-proof Austria by 2025 and have agreed to work towards that objective. - They have compiled a formidable map of measures to achieve this vision. - Their coordinated procedure (bundling of activities, initiatives and projects) aims to strengthen their impact. One of these initiatives is the so-called Entrepreneurship Week, which aims to provide lasting support to young people in developing entrepreneurial skills. A pilot took already place in autumn 2020. In 2021, the week has been rolled out across Austria; 55 weeks in all nine provinces</p>

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	(Bundesländer). The Entrepreneurship Weeks will also continue in 2022.
Entry 2	<p>MEASURE TYPE: Implemented (15/02/2022 13:12 PM)</p> <p>School Organisation Act, School Teaching Amendment Act (Änderung Schulorganisationsgesetz, Schulunterrichtsgesetz // Purchase and distribution of electronic devices to pupils for distance learning. In total, € 8.5 million are provided from 2020 until 2022.</p>
Entry 3	<p>MEASURE TYPE: Implemented (15/02/2022 13:12 PM)</p> <p>„Springboard" programme (Programm „Sprungbrett“ , MRV 58/14) IMPLEMENTED: 1 July 2021// New programme for long-term unemployed people, which aims to bring 50,000 people out of long-term unemployment and back into sustainable employment by the end of 2022. This is to be achieved with the help of a bundle of measures consisting of wage subsidies (of about 50% of wage costs and ancillary wage costs) and support for companies and workers.</p>
Entry 4	<p>MEASURE TYPE: Implemented (15/02/2022 13:11 PM)</p> <p>// Amendment Unemployment Insurance Act and Special Assistance Act (Änderung des Arbeitslosenversicherungsgesetzes und des Sonderunterstützungsgesetzes, BGBl. I No 158/2021), IMPLEMENTED: 1 October 2021 // Provides for an extension of the education bonus. Now persons who started a longer training course before October 2020 are also to have access to this benefit. The prerequisite is that the training measure is still ongoing in July 2021. This applies in particular to nurse training. The amendment of Special Assistance Act provides for an increase in the age of access to special assistance. Starting on January 1, 2023, the age limit for access to special assistance shall be increased by 9 months each year until 2035.</p>

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<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (07/10/2021 14:37 PM)</p> <p>// New/amended job profiles (Lehrberufspaket 1/2020 und Lehrberufspaket 2/2020) IMPLEMENTED: May 2020 and July 2020 (Lehrberufspaket 1/2021 und Lehrberufspaket 2/2021) IMPLEMENTED: May 2021 and August 2021 // Modernization of existing and introduction of new occupational profiles (2020 35 profiles concerned and 2021 15 concerned): In order to ensure that apprenticeship remains an attractive and future-oriented vocational training opportunity, the social partners and experts from companies are involved in the development of professional profiles. In addition to subject-specific expertise, the focus is on transversal/interdisciplinary competencies, in particular digitization and sustainability.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (29/04/2021 09:05 AM)</p> <p>// Vocational Training Act, Amendment (Berufsausbildungsgesetz, Änderung, BGBl I No. 18/2020) Entry into force: March 2020 // New target groups are to be addressed in line with the increasing importance of apprenticeship training - Regular structural analyses of the job profiles (digitization) - Apprenticeship training in training facilities (Überbetriebliche Lehrausbildung) is geared more towards placement in companies - Parents/persons with caring responsibilities should be able to train in reduced daily or weekly working hours</p>
<p>Entry 7</p>	<p>MEASURE TYPE: Implemented (11/02/2022 16:26 PM)</p> <p>// Wage subsidy – New Start Bonus (Bundesrichtlinie des AMS, Kombilohnhilfe Neustartbonus) Entry into force: July 2020 // In addition to the short-time work scheme a wage subsidy was introduced on June 15, 2020 called “New Start Bonus” (Neustartbonus). For the bonus the existing in-work-benefit (Kombilohn) was adapted, which is a wage subsidy granted to take up employment. The “New Start Bonus” is intended to support job take-ups and to contribute to filling vacancies registered with the AMS as quickly as possible. Companies</p>

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	<p>that are not yet working to full capacity should be able to re-employ their permanent staff. Previously unemployed persons can apply for the "New Start Bonus" if they accept a fully insured employment relationship of at least 20 hours per week, which is less well paid than their employment relationship before unemployment. The "New Start Bonus" is calculated from the difference between net remuneration for the work performed and about 80% of the net remuneration before unemployment plus social security contributions. This difference is capped at € 950 net. The "New Start Bonus" is limited to work started between June 15, 2020 and December 31, 2021 and can be claimed for a maximum of 28 weeks. The currently planned budget for the "New Start Bonus" is € 30 million.</p>
<p>Entry 8</p>	<p>MEASURE TYPE: Implemented (28/01/2021 09:53 AM)</p> <p>» Educational Investment Act (Bildungsinvestitionsgesetz - cf. Federal Law Gazette I 87/2019), Parliamentary decision taken on July 3rd, 2019; in force since September 1st, 2019</p>
<p>Entry 9</p>	<p>MEASURE TYPE: Announced (06/04/2022 10:54 AM)</p> <p>Vortrag an den Ministerrat betreffend den Entwurf eines Bundesgesetzes, mit dem ein Bundesgesetz über die Einrichtung eines Hospiz-und Palliativfonds und über die Gewährung von Zweckzuschüssen an die Länder zur finanziellen Unterstützung der Hospiz-und Palliativversorgung ab dem Jahr 2022 (Hospiz-und Palliativfondsgesetz – HosPalFG) erlassen wird, MRV 1/34; ANNOUNCED 15. December 2021 // " Out of Responsibility for Austria" refers to palliative and hospice care as a special form of care that seeks to enable people with terminal illnesses to end their lives with dignity. Special-purpose grants to the Länder are planned in order to be able to finance certain modularly graded offers. The aim is to provide needs-based care for people in need of care and their relatives with affordable hospice and palliative care. The Hospiz- und Palliativfondsgesetz has entered into force retroactively as of 1.1.2022 (BGBl. I Nr. 29/2022)</p>

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<p>Entry 10</p>	<p>MEASURE TYPE: Announced (15/02/2022 13:12 PM)</p> <p>// Establishment of an environmental foundation and a transport foundation (Gründung einer Umweltstiftung und einer Verkehrsstiftung, MRV 67/25), ANNOUNCED: 6 July 2021 (See as well CSRs 2020 3.5.) // The federal government announces that it will provide an additional € 20 million to promote climate-relevant job foundations in the fields of the environment and environmentally friendly transport. Within the framework of the Corona Job Offensive, the federal government has already significantly expanded qualification measures. With the establishment of an environmental foundation, a further step is to be taken to create 1,000 training places for unemployed persons together with companies and thus to better cover the specific demand for skilled labour. A foundation model is also to be developed to better cover the need for skilled workers in public transport.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 2 Subpart 4: Raise the levels of basic skills for disadvantaged groups, including people with a migrant background.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Not Defined (15/02/2022 13:13 PM)</p> <p>Austrian Integration Fund: Digital German courses for refugees and migrants // The Austrian Integration Fund (ÖIF) established online German learning units at the beginning of April 2020 in response to the first Corona lockdown, which can be easily attended from home, so that refugees and migrants have ongoing opportunities to learn German and improve their knowledge despite the restrictions in German course offerings. In addition to regular courses, more than 1,600 online courses were held in 2021, enabling almost 100,000</p>

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	<p>participants to improve their German skills: Courses at the A1, A2 and B1 language levels are held daily from Monday to Friday, and refugees and migrants can participate easily and free of charge via computer and cell phone.</p>
Entry 2	<p>MEASURE TYPE: Not Defined (15/02/2022 13:15 PM)</p> <p>Education-fit programme (being based on The Act on the Employment of People with Disabilities (Behinderteneinstellungsgesetz, BGBl. Nr. 22/1970); Compulsory Training Act (Ausbildungspflichtgesetz, BGBl. I Nr. 62/2016) // The „Education-fit programme“ and his „Preprocessing Module (Pre-Module)“ is an offer for adolescents and young adults who are seeking support for their further educational or professional training after completing their compulsory education. „Pre-Module“: - support an orientation concerning education, vocational training and employment and social skills - preparation: training, coaching, knowledge workshop, sport activities After „Pre-Module“ young people can start with the „Education-fit programme“. The „Education-fit programme“ trains on: - behaviour at work (concentration capacity, diligence, punctuality, independence, ...) - behaviour around other people (manners, external appearance, handling criticism and conflicts, ...) - career choice maturity (assessing one's own capacities) The „Education-fit programme“ is built upon four pillars: - Training modules - Coaching - Knowledge workshop - Sport activities</p>
Entry 3	<p>MEASURE TYPE: Implemented (11/02/2022 16:35 PM)</p> <p>Family Burden Equalization Act, Amendment (Familienlastenausgleichsgesetz Änderung, BGBl I No. 220/2021) Entry into force: June 2022 // Family allowance for four months following the school graduation, if the child has not yet reached the age of 24 or is substantially disabled and has not yet reached the age of 25. Expected budget: 9 Mio. €</p>

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<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (11/02/2022 16:33 PM)</p> <p>Budgetbegleitgesetz 2022, BGBl. I Nr. 202/2021, 13.12.2021 // Amendment to the Pupil aid act 1983. The amounts are raised, thereby expanding the group of recipients.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (06/04/2022 10:59 AM)</p> <p>Agreement pursuant to Art. 15a B -VG between the Federal Government and the Länder in connection with the extension of the fiscal equalization period until the end of the year 2023, MRV 1/27, Implemented // Amendment and prolongation of the agreement pursuant to Art. 15a B -VG on the funding of educational measures in the field of basic education and of educational measures for catching up on compulsory schooling until the new end of the financial equalization period (end of 2023).</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (11/02/2022 16:32 PM)</p> <p>Bundesgesetz, mit dem das Schulorganisationsgesetz, das Schulunterrichtsgesetz, das Schulunterrichtsgesetz für Berufstätige, Kollegs und Vorbereitungslehrgänge, das Schulzeitgesetz 1985, das Pflichtschulerhaltungs-Grundsatzgesetz, das Land-und forstwirtschaftliche Bundesschulgesetz, das Schulpflichtgesetz 1985, das Hochschulgesetz 2005 und das 2. COVID-19-Hochschulgesetz geändert werden; BGBl.I Nr. 232/2021, 30. Dezember 2021 // Transfer of the "summer school" into Austrian school law - Intensification of basic digital education by transferring the compulsory exercise into a compulsory subject -Transfer of a school experiment and creation of new training opportunities in the field of elementary education.</p>
<p>Entry 7</p>	<p>MEASURE TYPE: Implemented (14/02/2022 18:13 PM)</p> <p>Amendment of the Federal law to combat the consequences of pandemic (Änderung des COVID-19-</p>

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	<p>Gesetz-Armut, BGBl. I No. 145/2021) IMPLEMENTED: July 2021 // € 24 million have been allotted for eviction prevention projects for the years 2021 until 2023, the target group encompassing people facing the threat of a COVID-19 related eviction.</p>
Entry 8	<p>MEASURE TYPE: Implemented (06/04/2022 10:56 AM)</p> <p>Amendment of the Federal law to combat the consequences of pandemic poverty (Änderung des COVID-19-Gesetz-Armut, BGBl. I No. 17/2022); IMPLEMENTED: March 2022 // Measures to compensate the pandemic-related ongoing developments in rising living costs for households receiving social assistance or minimum income (further € 44 million; € 300 per household will be paid out). This payment does not reduce social assistance.</p>
Entry 9	<p>MEASURE TYPE: Implemented (15/02/2022 13:16 PM)</p> <p>Youth Foundation „Just2Job“ since September 2020 // The Just 2 Job implacement foundation supports young people aged 20-30 who have a formally low level of education and are registered as unemployed. The work foundation is designed for a period of 5 years and is intended to enable low-skilled people to complete an apprenticeship and re-enter working life. The aim of the foundation is to accompany young adults belonging to the target group and to support them through job-related qualification, case management and coaching until they pass the (extraordinary) apprenticeship exam and in their search for a new job or re-employment. Focal points for support: Supra-regional placement - mobility package and women re-entering the labour market.</p>
Entry 10	<p>MEASURE TYPE: Implemented (21/02/2022 14:04 PM)</p> <p>Amendment of the Federal law to combat the consequences of pandemic poverty (Änderung des COVID-19-Gesetz-Armut, BGBl. I No. 58/2021), Entry into force: April</p>

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	<p>2021 // The funds to support low-income and particularly vulnerable groups of people have been increased by further € 26 million. These funds are to be used for:</p> <ul style="list-style-type: none"> • A further increase of grants for families receiving minimum income or social assistance (up to € 14 million; as a result, up to € 200 per child will be paid out) • Projects for particularly vulnerable groups of people (€ 12 million)
Entry 11	<p>MEASURE TYPE: Implemented (06/04/2022 10:57 AM)</p> <p>Federal law to combat the consequences of pandemic poverty (COVID-19-Law-Poverty, COVID-19-Gesetz-Armut, BGBl I No. 135/2020), Entry into force: December 2020 // Measures to reduce the economic impact of the pandemic on households receiving social assistance or minimum income:</p> <ul style="list-style-type: none"> • A one-off payment of € 100 is provided for each child in the affected families • Households may receive financial support of up to € 100 to cover energy costs. For both measures a total of € 20 million was allocated.
Entry 12	<p>MEASURE TYPE: Implemented (15/02/2022 13:17 PM)</p> <p>Amendment of the Family Burden Equalization Act, Änderung des Familienlastenausgleichsgesetzes), 6th COVID-19-Act, 6.COVID-19-Gesetz, BGBl. I No. 28/2020; Entry into force: May 2020 // Support for children in families receiving social assistance or minimum income support (€ 13 million). The support is provided as a lump sum of 50 euros per child per month for two months (this corresponds to an allowance of 100 euros per child).</p>
Entry 13	<p>MEASURE TYPE: Implemented (15/02/2022 13:17 PM)</p> <p>Study Funding Act 1992, Amendment (Studienförderungsgesetz 1992, Änderung, BGBl I No. 15/2021), Entry into force: January 2021 // The additional income limit for receiving study grants is raised from € 10,000</p>

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	to € 15,000. The regulation already applies from the 2019/2020 academic year.
Entry 14	<p>MEASURE TYPE: Implemented (15/02/2022 13:14 PM)</p> <p>Special Corona provisions regarding family allowance, Family Equalization Act, Amendment (Familienlastenausgleichsgesetz, Änderung, BGBl I No. 28/2020), Entry into force: May 2020 // The regular period for receiving family allowance was extended by 1 extra semester (university studies) or additional 6 months (formal education), even if this would stretch the age limit of 24 (or 25 years).</p>
Entry 15	<p>MEASURE TYPE: Implemented (15/02/2022 13:14 PM)</p> <p>Covid-19 Higher Education Act (Covid-19 Hochschulgesetz), BGBl Nr. 23/2020) Entry into force: April 2020 // The COVID-19 Higher Education Act (C-HG) gave the Federal Minister of Education the power to issue special regulations that derogate from certain provisions of the Universities Act (Universitätsgesetz) by ordinance. They were valid for the summer semester 2020 and the winter semester 2020/2021. These special provisions are related to deadlines, admission periods, entry into force of curricula, transition periods, etc.</p>
Entry 16	<p>MEASURE TYPE: Implemented (15/02/2022 13:14 PM)</p> <p>School Organization Act, School Instruction Act, School Instruction Act for Working People, Colleges and preparatory courses (Schulorganisationsgesetz, Schulunterrichtsgesetz, Schulunterrichtsgesetz für Berufstätige, Kollegs und Vorbereitungslehrgänge u.a. Ges., Änderung, BGBl I No. 19/2021) Entry into force: January 2021 // The law provides i.a.: - The Federal Minister of Education, Science and Research can set guidelines on the type and technical requirements for ICT-based teaching, digital end devices and digital learning and work platforms. These measures are intended to increase ICT-based teaching in schools. - Discussions and exchange between teachers and parents or</p>

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	<p>conferences between teachers are possible via electronic communication. Further development of the NOST (new upper secondary level): The sustainable acquisition of competencies is achieved through needs-based support measures for students as well as semestralization, which will contribute significantly to the gradual and continuous achievement of all students - from gifted students to students with learning difficulties.</p>
Entry 17	<p>MEASURE TYPE: Implemented (15/02/2022 13:15 PM)</p> <p>3rd COVID-19-Act (3. COVID-19-Gesetz, BGBl I NO. 23/2020) Entry into force: April 2020 // Purchase and distribution of electronic devices to pupils for distance learning. In total, € 5.3 million are made available from the COVID-19 crisis management fund. Against the background of home-schooling and distance learning general regulations were set to ensure a fair level playing-field: - mandating remedial teaching - mandating subject-related study times or supplementary lessons - regulation concerning the use of electronic communication for teaching, performance evaluation and performance assessment mandating teaching independent of location (for different school types, school, school locations, individual classes, groups or part of groups) with or without guided curriculum compilation</p>
Entry 18	<p>MEASURE TYPE: Implemented (06/04/2022 10:57 AM)</p> <p>1st COVID-19-Act (1. COVID-19-Gesetz, BGBl I No. 12/2020), Entry into force: March 2020 // COVID-19 crisis management fund.</p>
Entry 19	<p>MEASURE TYPE: Implemented (15/02/2022 13:15 PM)</p> <p>School Organisation Act, School Teaching Amendment Act (Änderung Schulorganisationsgesetz, Schulunterrichtsgesetz - cf. Federal Law Gazette I 86/2019). Parliamentary decision taken on July 2nd, 2019; in force since August 1st, 2019 Individual competence and potential measurement (national</p>

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	<p>performance measurement) with the aim to create an evidence base for support planning, teaching development and school quality work. Adjustments to the transfer of data between elementary educational institutions and schools regarding language support. Further development of Polytechnic Schools with the aim of creating a modern education at the end of compulsory schooling.</p>
Entry 20	<p>MEASURE TYPE: Implemented (28/01/2021 09:53 AM)</p> <p>Educational Investment Act (Bildungsinvestitionsgesetz - cf. Federal Law Gazette I 87/2019), Parliamentary decision taken on July 3rd, 2019; in force since September 1st, 2019. The expansion of all-day school forms is regarded as an essential contribution to equal opportunities in education. All-day school forms create uniform conditions for learning and supervision irrespective of social background.</p>
Entry 21	<p>MEASURE TYPE: Announced (14/02/2022 18:14 PM)</p> <p>Bericht über den Start der Verhandlungen für eine neue Art. 15a B -VG Vereinbarung über die Elementarpädagogik, MRV 73/15, ANNOUNCED 5 October 2021 // Negotiations are to be undertaken with the federal provinces on a continuation and improvement of the existing Art. 15a B -VG agreement in line with the government program.</p>
Entry 22	<p>MEASURE TYPE: Announced (06/04/2022 11:00 AM)</p> <p>Start eines pädagogischen Sofortpakets zur Unterstützung der Schüler/innen; MRV 2/21, ANNOUNCED: 12. January 2022 // This package is intended to combat the negative educational, psychological and health consequences of the crisis from various sides and to help students during this difficult time. This includes the following measures: Extension and expansion of the support hours package, expansion of individual learning support "weiterlernen.at", school fund for promoting class community and coping with COVID-19, more psychosocial support for students, expansion of school social</p>

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	<p>work in cooperation with the Länder, adult education, campaign for exercise and sports to promote resilience as well as measures for apprentices to support learning. The estimated cost amounts to approx. € 149 million in addition to more than 250 million euros made available in support hours and other support measures to make up for learning deficits since January 2021.</p>
Comments	
State of play	

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CSR.2019.3

CSR 3 Subpart 1: Focus investment-related economic policy on research and development, innovation,

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (14/02/2022 18:15 PM)</p> <p>Amendment of the Federal Law on the Foundation of Research, Technology and Development (FTE Nationalstiftungsgesetz, BGBl. I Nr. 133/2003) : Fonds Zukunft Österreich Novelle 2021 // In implementation of the Government Program (Regierungsprogramm 2020-2024) the Federal Law on the Foundation of Research, Technology and Development (FTE-Nationalstiftungsgesetz) was amended and the "Fonds Zukunft Österreich" established; it will provide funding for basic and applied research up to the amount of 140 million Euros per year from 2022-2025; the amendment was adopted as part of "Bundesfinanzgesetz 2022"</p>
Entry 2	<p>MEASURE TYPE: Not Defined (06/04/2022 11:01 AM)</p> <p>IPCEI Microelectronics I, NOT DEFINED // Approved by EC in March 2021, the IPCEI on Microelectronics 1 will support the digital transition by providing subsidies for the development of power semiconductors and packaging technology up to the level of first industrial deployment. Overall max € 145 Mio. will be provided to selected Austrian companies from 2021-2025. IPCEI EuBatIn, NOT DEFINED // Approved by EC in January 2021, the IPCEI on European Battery Innovation aims to build a competitive and highly innovative European battery value chain. Overall max. € 45 Mio. will be provided to the selected Austrian companies from 2021-2030.</p>
Entry 3	<p>MEASURE TYPE: Not Defined (15/02/2022 13:18 PM)</p> <p>Institute of Science and Technology Austria (IST-Austria); independent evaluation // The Institute of Science and Technology</p>

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	<p>Austria (IST-Austria) is among the world's best research institutions (in 2019 IST Austria was ranked 3rd in the Nature normalized Index 2019). As such, it increases Austria's visibility as a location for first-class basic research. Previous reviews pointed out, that the IST Austria has made an excellent start and is laying a foundation for future development. The institute has established an excellent Graduate School. In 2019, the third evaluation by an international panel of highly qualified experts reconfirms the exemplary development and recommends long-term commitment of the Austrian government and the state of Lower Austria. According to the law, the institute is required to undergo regularly an international and independent evaluation. See: https://ist.ac.at/en.news/ist-austria-evaluation/</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Not Defined (15/02/2022 13:19 PM)</p> <p>COVID vaccine research // Contribution to research on COVID-19 vaccine. Funding for research projects carried out by the Coalition for Epidemic Preparedness Innovations, CEPI amounting to € 2 million.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Not Defined (15/02/2022 13:19 PM)</p> <p>Research for drugs targeting the Coronavirus // Funding of projects to research the effectiveness of existing drugs, in particular for SARS-Cov-2. Investments to accelerate clinical trials (study-relevant costs, e.g. personnel related costs and material expenses). Provision of additional funding of € 23 million. The Research Promotion Agency FFG (Forschungs-Förderungs-Gesellschaft, FFG) handles the formalities. Another € 2 million are made available for medical universities within the performance agreements for research activities.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Not Defined (15/02/2022 13:19 PM)</p> <p>Federal Building Investment Program (Investitionsprogramm Bundesgebäude) // Investments to improve the infrastructure of already existing buildings and to develop modern and</p>

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	environmentally friendly buildings. Decision taken by the Council of Ministers on June 16, 2020.
Entry 7	<p>MEASURE TYPE: Implemented (11/02/2022 16:43 PM)</p> <p>Bundesstatistikgesetz, Forschungsorganisationsgesetz, Änderung BGBl I Nr. 205/2021; IMPLEMENTED: 01. January 2022 // Improving scientific access to statistical and register data while respecting the confidentiality provisions of statistical data (statistical secrecy) and the requirements of data protection law; using novel data sources for statistical production to reduce the burden on respondents, use resources efficiently, and improve the quality of statistical products.</p>
Entry 8	<p>MEASURE TYPE: Implemented (15/02/2022 13:18 PM)</p> <p>Municipal Investment Act 2020 (Kommunalinvestitionsgesetz 2020, BGBl I No. 56/2020, BGBl No. 140/2021), Entry into force: July 2020 // Support for municipal investment programs: Special-purpose grant to the federal states of € 1 billion; federal grant increases from 25% to 50%. The special-purpose grant is intended for additional investments at the municipal level, in public transport, urban development, renewable energy projects, circular economy, water supply and sewage disposal, broadband deployment, charging infrastructure. At least 20% is to be allocated to ecological measures. In 2020, this target has been overachieved (25.7%).</p>
Entry 9	<p>MEASURE TYPE: Implemented (15/02/2022 13:18 PM)</p> <p>Forest Fund Act (Waldfondsgesetz, BGBl I Nr. 91/2020), Entry into force: July 2020 // Set of specific measures for the forest- and wood economy amounting to € 350 million, including research into "wood gas and biofuels", research facility for the production of wood gas and biofuels, research regarding "climate-fit forests" and to increase the use of woods as a raw material.</p>

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<p>Entry 10</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:19 PM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, BGBl I No. 95/2020), Entry into force: July 2020 // Measures to improve water ecology and water quality and to improve resilience to the adverse impacts of climate change. From 2020 onwards, until 2027 provision of € 200 million from the “environmental and water management funds” (Umwelt- und Wasserwirtschaftsfonds), including also to stimulate the economy, which has collapsed due to COVID-19.</p>
<p>Entry 11</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:19 PM)</p> <p>Legal act regarding Research Funding 2020 (Forschungsfinanzierungsgesetz, FoFinaG 2020, BGBl I No. 75/2020), Entry into force: July 2020 // The legal act standardizes long-term financing and planning security as well as framework conditions: - Definition of the central research and research-funding institutions - Introduction of an RTI pact, which in particular defines the strategic priorities of the central institutions in form of a resolution by the federal government. The RTI pact is adopted along the Federal Financial Framework Act for a three-year pact period The conclusion of three-year performance and financing agreements (based on the RTI pact) with the central research and research funding institutions. The performance and financing agreements with the central research and research funding institutions have been concluded.</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Implemented (20/02/2022 18:56 PM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, BGBl I No. 114/2020), Entry into force: October 2020 // Extension of existing funding programs for environmentally relevant investments by companies and in particular for funding for investments in thermal and energetic renovation and boiler replacement for commercial and private customers. Decision taken within the Budgetbegleitgesetz: - Increase in the acceptance framework for regular domestic environmental subsidies (Umweltförderung im Inland, UFI) for 2022-</p>

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	<p>2025 to a total of € 150,238 million annually - Commitments for the Federal Renovation Campaign, including the replacement of fossile heating systems 2021 and 2022 to the overall amount of € 800 million and for 2023-2025 for the overall amount of 1 140 million € - Support for low-income households 2021 and 2022, a total of € 140 million and from 2023-2025 and overall amount of €190 million will be made available to lessen the burden of the increased investment that may arise from decarbonisation measures (e.g. renovation and replacement of heating system) Federal liability framework for energy contracting projects of max. € 1 billion</p>
Entry 13	<p>MEASURE TYPE: Announced (14/02/2022 18:16 PM)</p> <p>Strategie der Bundesregierung für die Einrichtung einer Austrian School of Government, MRV 8/14; ANNOUNCED 1. December 2021 // In order to meet the new challenges and ensure the transfer of knowledge to the next generation, the Academy of Public Administration, which is located at BMPDS, should be developed in terms of content and quality in cooperation with universities in the direction of an Austrian School of Government. Common standards in education and training for general administration are to be ensured, as are subject- specific training courses.</p>
Entry 14	<p>MEASURE TYPE: Announced (15/02/2022 13:19 PM)</p> <p>SARS-CoV-2 research carried out via the Austrian Science Fund (Fonds für Wissenschaftliche Forschung, FWF) within existing funding pools // Research into humanitarian crises such as epidemics and pandemics with a direct reference to the current SARS-CoV-2 pandemic within existing programmes, but as part of a new fast track procedure. Opening of the call on April 6, 2020. End of call on March 31. 2021. Status December 15, 2020: 134 applications, € 44.2 million in requested funding; of which 16 applications approved; approved funding amount € 5 million.</p>
Entry 15	<p>MEASURE TYPE: Announced (15/02/2022 13:20 PM)</p> <p>Expansion of programs in digitization and STEM at the Universities of applied sciences (MRV 46/9 decision taken on 20th January 2021),</p>

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	<p>Announced in January 2021 // For the academic year 2022/2023, 340 additional university beginner study places will be created, thus expanding the range of courses in the field of STEM and digitization.</p>
Entry 16	<p>MEASURE TYPE: Announced (15/02/2022 13:20 PM)</p> <p>Federal Government Strategy for Research, Technology and Innovation (RTI) 2030 and RTI Pact 2021-23 (MRV 43/10 decision taken on 23rd December 2020), announced in December 2020 (FTI-Strategy included in the RRF) // The three overarching goals of the Strategy for Research, Technology and Innovation are: becoming an international innovation leader and strengthening the RTI location in Austria; focus on effectiveness and excellence and focus on knowledge, talents and skills. Eight fields of action are defined in order to achieve the goals in the next ten years. The RTI pact operationalizes the goals and fields of action of the RTI strategy. The Federal Government has adopted the pact for the years 2021-2023. It contains strategic focal points as well as measures to achieve goals and is financed with around EUR 3.86 billion.</p>
Entry 17	<p>MEASURE TYPE: Adopted (15/02/2022 13:20 PM)</p> <p>Eco-Social Tax Reform Act 2022 Part I (Ökosoziales Steuerreformgesetz 2022 Teil I) Adopted by the National Council on 20 January, 2022 (included as a reform in the RRF)// In order not to lose attractiveness as an international location and to provide further impetus for the recovery after the COVID-19 crisis, corporate income tax rate is to be reduced in stages to 24% in 2023 and to 23% in 2024. □ In analogy to the already existing tax-privileged employee share ownership, a tax allowance for employee participation in the success of the company is to be introduced ("Mitarbeitergewinnbeteiligung"). In order to further attract employee participation in the company's success, upto € 3,000 are to be exempt from income tax. □ As a further relief measure for entrepreneurs, the basic tax- free profit allowance ("Gewinnfreibetrag") is to be raised from currently 13 % to 15 %. □ To create incentives for (ecological) corporate investments, an investment allowance is to be introduced in the area of tax law</p>

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	<p>from 2023 (a tax allowance of 10% for investments, 15% for “green” investments; “Investitionsfreibetrag”). The criteria are based on those of the investment premium. □ In order to relieve companies both financially and administratively, the limit for immediate depreciation of low-value assets is to be increased from the current € 800 to € 1,000. Accordingly, assets with an acquisition value of up to € 1,000 can be immediately deducted in full for tax purposes, regardless of their expected useful life. Due to this extension, about 500,000 companies are spared the assessment of useful life and the continuation of depreciation of low-value assets in subsequent years, while at the same time additional tax incentives for investment are provided. a carbon tax on CO2 emissions will be introduced (€ 30 per tonne from July 2022 onwards, increasing gradually to € 55 in 2025).</p>
<p>Entry 18</p>	<p>MEASURE TYPE: Adopted (06/04/2022 11:02 AM)</p> <p>Amendment of the agreement according to article 15a of the constitution (Vereinbarung gem. Art. 15a B-VG) between the Austrian federal state and the state of Lower Austria to secure IST Austria's funding and further growth from 1.1.2022 until 31.12.2036; - Legistik-MR, MRV 72/9;ADOPTED 2. December 2021 // The Austrian Government and the state of Lower Austria have created the financial prerequisites for the successful further development IST Austria through a further expansion of the institute beyond 2026 in order to ensure the dynamics in the institute's research portfolio suggested by the evaluation panel in 2019. Following these recommendations, the Austrian government and the state of Lower Austria have passed an amendment of the agreement according to article 15a of the constitution (Vereinbarung gem. Art. 15a B - VG) to secure IST Austria's funding and growth to approximately 150 research groups from 1.1.2022 until 31.12.2036. In this period, IST Austria will receive max. 3.3. billion Euro which 75% are covered by the Austrian federal government and 25% by the state of Lower Austria. See: https://www.parlament.gv.at/PAKT/VHG/XXVII/BNR/BNR_00399/index.shtml</p>
<p>Entry 19</p>	<p>MEASURE TYPE: Adopted (06/04/2022 11:03 AM)</p>

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	<p>Klimabonusgesetz –KliBG, ADOPTED by the National Council on 20. January 2022 // The “Regional Climate Bonus” poses a “flat rate” compensation for individuals arising from CO2 pricing and is regionally graduated depending on the living area, ranging from € 100 (Urban centres with most senior/top public transport development) to € 200 (for people and families who live in rural areas and have only poor public transport connections). Handicapped people who are unable to use public transport will receive the full amount of the climate bonus (€ 200) regardless of their place of residence or registration. The amount is linked to the revenues from CO2 pricing and will therefore rise in the subsequent years. Furthermore, a 50% supplementary benefit per child (up to € 100) is integrated.</p>
Comments	
State of play	

CSR 3 Subpart 2: digitalisation,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (06/04/2022 11:03 AM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 191/2021); IMPLEMENTED: October 2021 // Extension of the timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 31.03.2022. Extension of the timeframe of the regulations on facilitated conditions for the transfer of health data and genetic data in the context of the COVID-19 pandemic until 30.06.2022 with Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl. I No. 25/2022); IMPLEMENTED: March 2022</p>
Entry 2	<p>MEASURE TYPE: Implemented (15/02/2022 13:21 PM)</p>

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	<p>E-Government Act, Passport Act, etc., Amendment (E-Government-Gesetz, Passgesetz u.a., Änderung, BGBl I No. 169/2020), Entry into force: December 2020 //</p> <p>Implementation of technically equivalent means in terms of security for the simplified smartphone-based use of the E-ID. Admissibility of the use of attributes from registers of responsible persons in the private sector via the system of the E-ID and provision of this data to third parties in addition to the previously existing possibility of the use of attributes from public registers. Introducing the legal basis for a "digital" driver's license for E- ID holders.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (29/04/2021 10:04 AM)</p> <p>// Federal Act that changes the Code of Criminal Procedure 1975 (Bundesgesetz, mit dem die Strafprozessordnung 1975 geändert wird, BGBl I No 14/2020), Regulation BGBl II 113/2020 (last amendment: BGBl II 150/2021) //The scope of questioning an arrested accused or defendant by using technical measures for audio and video transmission was expanded. Questionings of accused persons in relation to imposing remand, remand hearings, main trials in detention cases and public hearings in appeal and nullity proceedings in detention cases can be carried out by using the mentioned measures and renouncing the physical presence of the arrested accused or defendant. The use of the mentioned measures is at the discretion of the judge. When using the mentioned possibility, courts have to pay special attention to the principles of proportionality and the guarantees of Art. 6 of the European Convention on Human Rights. Since 1 May 2020, the organisation of hearings via videoconference is only permissible in main trials before the court of jurors, if this appears indispensable in the individual case for particularly substantial reasons.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (29/04/2021 10:04 AM)</p> <p>// Federal Constitutional Law, Administrative COVID-19 Accompanying Law and Administrative Court Law 1985 (Bundes-Verfassungsgesetz, Verwaltungsrechtliche COVID-19-</p>

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	<p>Begleitgesetz und Verwaltungsgerichtshofgesetz 1985, BGBl I No. 2/2021) Entry into force: January 2021// Specifically, it is about the use of video technology in administrative proceedings and in administrative courts as well as restrictions on party traffic while at the same time safeguarding party rights. With the proposed amendment to the Federal Constitutional Law, municipal councils are to be allowed until the end of June 2021 to pass resolutions by video conference or by circular if exceptional circumstances exist. It is to be expected that video technology will continue to be used in many areas even after the corona pandemic.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:21 PM)</p> <p>Vocational Training Act, Amendment (Berufsausbildungsgesetz, Änderung, BGBl I No. 18/2020), Entry into force: March 2020 // See also above 2.3 New target groups are to be addressed in line with the increasing importance of apprenticeship training - Regular structural analyses of the job profiles (digitization) - Apprenticeship training in training facilities (überbetriebliche Lehrausbildung) is geared more towards placement in companies Parents/persons with caring responsibilities should be able to train in reduced daily or weekly working hours</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:22 PM)</p> <p>School Development Program 2020 (Schulentwicklungsprogramm SCHEP 2020, Bundesfinanzrahmengesetz 2021-2024, BFRG 2021-2024, BGBl I No. 123/2020), Entry into force: January 2021 // See also above 2.2 Implementation of specific principles and targets of the educational reform package (Bildungsreformpaket 2017), thus ensuring a regionally equivalent offer of education. In addition to the development of IT-infrastructure and the advancement of existing buildings, there is a focus on improving energy efficiency and sustainability. The school development program is to be implemented over a period of 10 years. Areas of focus include: - expansion of all-day school types in the AHS lower grades - master plan for</p>

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	<p>digitization – expansion of the IT infrastructure at federal schools reduction of regional disparities</p>
Entry 7	<p>MEASURE TYPE: Implemented (15/02/2022 13:22 PM)</p> <p>School Organization Act, School Instruction Act, School Instruction Act for Working People, Colleges and preparatory courses (Schulorganisationsgesetz, Schulunterrichtsgesetz, Schulunterrichtsgesetz für Berufstätige, Kollegs und Vorbereitungslehrgänge u.a. Ges., Änderung, BGBl I No. 19/2021) Entry into force: January 2021 // See also above 2.4. The law provides i.a.: - The Federal Minister of Education, Science and Research can set guidelines on the type and technical requirements for ICT-based teaching, digital end devices and digital learning and work platforms. These measures are intended to increase ICT-based teaching in schools. - Discussions and exchange between teachers and parents or conferences between teachers are possible via electronic communication. Further development of the NOST (new upper secondary level): The sustainable acquisition of competencies is achieved through needs-based support measures for students as well as semestralization, which will contribute significantly to the gradual and continuous achievement of all students - from gifted students to students with learning difficulties.</p>
Entry 8	<p>MEASURE TYPE: Implemented (15/02/2022 13:22 PM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 115/2020), Entry into force: October 2020 // Optimisation of healthcare and governance of public health: - Implementation of an electronic vaccination certificate (elmpfpass) Generic development of ELGA infrastructure for further e-health applications. (ELGA - Elektronische Gesundheitsakte, Electronic Health Record System). - Accelerated implementation for electronic documentation of COVID-19-vaccination.</p>

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<p>Entry 9</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:22 PM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, 2. COVID-19-Gesetz, BGBl I No. 16/2020), Entry into force: March 2020 // Implementation of contactless issuance of prescriptions in order to avoid the risk of COVID-19-infection through visits to the doctor's office.</p>
<p>Entry 10</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:22 PM)</p> <p>Health Telematics Act 2012, Amendment (Gesundheitstelematikgesetz 2012, Novelle, BGBl I No. 34/2021), Entry into force: February 2021 (see also CSR 1, subpart 1.1. above) // Further measures on the implementation of an electronic vaccination certificate (elmpfpass): Health care providers are required to enter all COVID-19 vaccinations in the electronic vaccination register. Providing free antigen rapid tests for self-application via the Electronic Health Record System (ELGA- Elektronische Gesundheitsakte)</p>
<p>Entry 11</p>	<p>MEASURE TYPE: Announced (19/04/2022 11:40 AM)</p> <p>Strategie der Bundesregierung für Künstliche Intelligenz (MRV 70/16, ANNOUNCED 14. September 2021) // In the current government programme "Aus Verantwortung für Österreich" 2020-2024, the importance of AI is explicitly and extensively emphasized. Based on the report of 2019 and taking into account current developments at national, European and international level (such as the White Paper of the European Commission and the draft European AI legal act), it has now been possible to complete the initial version of the Federal Government's artificial intelligence strategy AIM AT 2030. An interministerial working group "AI Policy Forum" has been established to coordinate the implementation of the strategy.</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Announced (07/10/2021 14:59 PM)</p>

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	<p>// Expansion of university of applied sciences places in STEM and digitalisation fields (Ausbau Fachhochschulplätze in MINT und Digitalisierungsbereich, MRV 63/9) ANNOUNCED: 1 June 2021 (see as well CSRs 2020 3.5.) // Expansion of the existing offer with 347 new first-year places at the university of applied sciences in STEM and digitalisation. These must be degree programmes with a focus on information technologies, data science, automation and Industry 4.0, artificial intelligence, cyber security and e-government. 203 places will be created in FH Bachelor's degree programmes and 144 in FH Master's degree programmes.</p>
Comments	
State of play	

CSR 3 Subpart 3: and sustainability, taking into account regional disparities.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (18/02/2022 13:53 PM)</p> <p>Abfallwirtschaftsgesetz 2022 (AWG- Novelle Kreislaufwirtschaftspaket, BGBl I Nr. 200/2021) (IMPLEMENTED 2.December 2021) (including RRF; 1.C.1 Gesetzliche Rahmenbedingungen zur Erhöhung der Sammelquoten für Kunststoffgetränkeverpackungen und des Angebots von Mehrwegbehältern im Lebensmitteleinzelhandel)// As part of an amendment to the "Abfallwirtschaftsgesetz", the government is taking measures to increase waste avoidance, separation and recycling. Among other things, the law includes a quota for reusable packaging, a deposit on disposable bottles and cans, a ban on certain disposable plastic products, a ban on importing certain waste for landfill, increased waste transport by rail and other measures to prevent waste.</p>

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<p>Entry 2</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:23 PM)</p> <p>Forest Fund Act (Waldfondsgesetz, BGBl I Nr. 91/2020) Entry into force: July 2020 // Set of specific measures for the forest- and wood economy amounting to € 350 million, including research into “wood gas and biofuels”, research facility for the production of wood gas and biofuels, research regarding “climate-fit forests”.</p>
<p>Entry 3</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:23 PM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, BGBl I No. 114/2020), Entry into force: October 2020 // Extension of existing funding programs for environmentally relevant investments by companies and in particular for funding for investments in thermal and energetic renovation and boiler replacement for commercial and private customers. Decision taken within the Budgetbegleitgesetz 2022: • Increase in the acceptance framework for regular domestic environmental subsidies (Umweltförderung im Inland, UFI) for 2022-2025 to a total of 150,238 million annually - • Commitments for the Federal Renovation Campaign, including the replacement of fossile heating systems 2021 and 2022 in the amount of € 800 million and for 2023-2025 for the overall amount of 1140 million € • Support for low-income households 2021 and 2022, a total of € 140 million and from 2023-2025 an overall amount of € 190 million will be made available to lessen the burden of the increased investment that may arise from decarbonisation measures (e.g. renovation and replacement of heating system) Federal liability framework for energy contracting projects of max. € 1 billion</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Implemented (15/02/2022 13:24 PM)</p> <p>Environmental Promotion Act, Amendment (Umweltförderungsgesetz, Änderung, BGBl I No. 95/2020), Entry into force: July 2020 // Measures to improve water ecology and water quality and to improve resilience to the</p>

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	<p>adverse impacts of climate change. From 2020 onwards, until 2027 provision of € 200 million from the “environmental and water management funds” (Umwelt- und Wasserwirtschaftsfonds), including also to stimulate the economy, which has collapsed due to COVID-19.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Implemented (06/04/2022 11:04 AM)</p> <p>Renewable Expansion Act (Erneuerbaren-Ausbau-Gesetzpaket - EAG-Paket, BGBl I No. 150/2021) (including RRF) // Legislative package currently in Parliament; IMPLEMENTED: 28 July, 2021; The Renewable Expansion Act was approved by the European Commission in December 2021. National legislation entered into force in January 2022. // Establishing a legal framework with the objective to increase the share of renewable electricity consumption and to contribute to climate neutrality. Modernization of the current green electricity regime largely based on tariffs by adapting to the EU-energy acquis and the EU state aid framework. Interface for investments in greening the gas sector, particularly renewable hydrogen.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (06/04/2022 11:06 AM)</p> <p>Eco-Social Tax Reform Act 2022, adopted by the National Council on 20 January 2022 (included as a reform in the RRF) // In order to strengthen the expansion of electricity generation from renewable energy sources, from 1 July 2022 electricity duty will not be charged on self-produced and self-used electrical energy if, and insofar as, it comes from a renewable energy source and is not yet exempt. Therefore, the exemption amount of 25,000 kWh per year for e.g. small hydropower plants, biogas and wind energy shall no longer apply in the future (as it is already the case for photovoltaic plants). □ In order to achieve the decarbonisation of the buildings sector by 2040, the possibility is to be created to partially claim for the costs of replacing the fossil-fuel heating systems as well as for the comprehensive thermal renovation measures of buildings against tax from 1 July 2022 on. In the area of thermal renovation, those projects that meet the</p>

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	criteria of the “Out of Oil and Gas” or “Renovation Cheque” subsidies are planned to be tax deductible.
Entry 7	<p>MEASURE TYPE: Adopted (21/02/2022 14:19 PM)</p> <p>National Emissions Trading System implemented by the Eco-Social Tax Reform Act 2022, adopted by the National Council on 20 January 2022 (including RRF) // The eco-social tax reform provides for the establishment of effective CO₂ pricing in those sectors that are not (yet) subject to European emissions trading. In order to ensure the quick and unbureaucratic introduction of CO₂ pricing, joint handling with the existing energy levies is going to be made possible from the 1 July 2022 onwards (“launch phase”). In a “transition phase” from January 2024 to December 2025 the necessary organisational and legal conditions for emissions trading are to be created, thus bringing trading participants closer to free national or European trading. After the fixed-price phase (until 2025), the emissions trading system of the covered sectors will move into a market phase, considering developments at the European level. The price for one tonne of CO₂ in the fixed price phase will amount to: € 30 euros in 2022 € 35 euros in 2023 € 45 euros in 2024 € 55 euros in 2025 In order to avoid carbon leakage in terms of international competitiveness, a compensation redistribution mechanism is to be installed within the CO₂ pricing system. Compensation is largely linked to investments in additional climate protection measures. A hardship clause is to be implemented for companies that are particularly severely affected by the introduction of the CO₂ pricing.</p>
Comments	
State of play	

CSR 3 Subpart 4: Support productivity growth by stimulating digitalisation of businesses and company growth

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Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (11/02/2022 17:01 PM)</p> <p>Research Competences for Business; new call for proposals for the funding program (including Digital Pro Bootcamp) Tailor-made qualification offers to support companies inmaking their professionals fit for the future. Skill and qualification needs are processed in close cooperation between the companiesand research institutions // In 2021, the programme has been relaunched as qualification offensive ("Qualifizierungsoffensive") with the funding programs Digital Skills Vouchers, Innovation Camps and the Digital Pro Bootcamps .</p>
Entry 2	<p>MEASURE TYPE: Not Defined (07/10/2021 15:38 PM)</p> <p>// COVID-19-Tax Measures Act (COVID-19-Steuermaßnahmengesetz), BGBl I No. 3/2021) 2nd COVID-19-Tax Measures Act (2. COVID-19-Steuermaßnahmengesetz, BGBl I Nr. 52/2021) // (Predominantly) Introduction/extension of various time-limited COVID related tax relief measures – inter alia: - Commuter allowance and tax-free treatment of allowances and supplements for employees despite teleworking, quarantine or short-time working - Temporary VAT reduction to five percent for the catering, hotel and cultural sectors - Reduced VAT rate of ten percent applied to certain repair services (in accordance with EU-law; permanent law) with facilitations in comparison to general tax procedural regulations. - Tax exemption of COVID-19 vaccines until the end of 2022 - Instalment payment of deferred taxes and enactment of a specific payback-scheme (up to 36 months) - Possibility for employers to tax-free issue vouchers to employees up to € 365 - Flat-rate travel allowances to be paid tax-free to athletes, referees and sports coaches despite cancelled events - Alcohol tax exemption of ethanol for the purpose of disinfectant production - Comprehensive tax regulation of expenditures</p>

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	<p>pertaining "Home Office", notably tax relief of home office related expenses up to € 600 per year</p>
Entry 3	<p>MEASURE TYPE: Not Defined (14/02/2022 12:01 PM)</p> <p>// Start-up package / deregulation package Drafting process of the law partly still ongoing (including RRF) // • Introduction of a new legal form / flexibilization of existing legal company forms, including unbureaucratic foundation and flexible capital measures • Tax incentives to strengthen growth financing (possibility of offsetting losses and tax deductibility of growth financing) • Deregulation measures for 'once only' was implemented 26 July 2021 with BGBl I NO 142/2021) (including RRF) • Regulatory Sandboxes should help businesses to try new concepts and products under market conditions within a limited period of time and after an admission procedure. It should help to shorten the time-to-market period. • New training formats for start-up employees are already implemented.</p>
Entry 4	<p>MEASURE TYPE: Implemented (07/10/2021 15:17 PM)</p> <p>// Amendment Civil Engineer Act 2019, (Änderung des Ziviltechnikergesetzes 2019; BGBl I No. 160/2021) IMPLEMENTED: July 2021 // Civil engineering companies: A majority of shares and voting rights held by civil engineers authorised to practice, other civil engineering companies or interdisciplinary companies with civil engineers is not mandatory anymore (50% suffices). Civil engineers are allowed to form interdisciplinary companies with members of other professions to supply other services</p>
Entry 5	<p>MEASURE TYPE: Implemented (15/02/2022 13:25 PM)</p> <p>Amendment of the Financial Market Supervisory Authorities Act (Bundesgesetz, mit dem das Finanzmarktaufsichtsbhörden-gesetz geändert wird). BGBl I No. 89/2020 Entry into force: September 2020 // Regulatory Sandbox – enables Fintechs/ICT start-ups to test innovative</p>

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	ideas under supervision and guidance of the Financial Market Authority (FMA)
Entry 6	<p>MEASURE TYPE: Implemented (18/02/2022 13:54 PM)</p> <p>/// Amendment Investment Premium Act (Änderung Investitionsprämienengesetz, see 2nd COVID-19-Tax Measures Act. BGBl I No. 52/2021 Entry into force: March 2021; Parts of the investment premium (2.D.2 Digitale Investitionen in Unternehmen, 2.D.3 Ökologische Investitionen in Unternehmen) are included in the RRF // Prolongation of the Initial measures related to the investments that had to be carried out from February 28, 2021 to May 31, 2021.</p>
Entry 7	<p>MEASURE TYPE: Implemented (15/02/2022 13:25 PM)</p> <p>// Amendment Investment Premium Act (Änderung Investitionsprämienengesetz, BGBl I No. 167/2020, Entry into force: January 2021 (including RRF) // Increase of funding for investments in fixed assets "COVID-19 Investment Premium": Introduction of a temporary investment premium of 7% for assets that are purchased between August 1, 2020 and February 28, 2021. In the priority areas of digitisation, greening and health, life science an investment premium of 14% is applicable. Start of the funding programme "COVID-19 Investment Premium" on September 1, 2020 amounting in total to € 3 billion. Applications were possible until February 28, 2021.</p>
Entry 8	<p>MEASURE TYPE: Implemented (15/02/2022 13:25 PM)</p> <p>// Investment Premium Act (Investitionsprämienengesetz, BGBl I No. 88/2020), Entry into force: July 2020; (including RRF) // Incentives for investments in fixed assets "COVID-19 Investment Premium": Introduction of a temporary investment premium of 7% for assets that are purchased between August 1, 2020 and February 28, 2021. In the priority areas of digitisation, greening and health (life science an investment premium of 14% is applicable. Start of the funding</p>

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	<p>programme "COVID-19 Investment Premium" on September 1, 2020 amounting in total to € 1 billion. Applications were possible until February 28, 2021.</p>
Entry 9	<p>MEASURE TYPE: Implemented (07/10/2021 15:35 PM)</p> <p>// Qualification offensive (including Digital Skill Vouchers and Innovative Camps) IMPLEMENTED: March 2021 // The qualification offensive has been launched in March 2021 in order to support businesses on their way into the digital future with EUR 7.6 million. It supports the development and higher qualification of employees and promotes the transfer of knowledge from research to the industry. - The Call for Digital Skill Vouchers started on March 19, 2021 with a budget of EUR 2.6 million. - The Call for Innovation Camps (S and M) has been launched on May 21, 2021 with a budget of EUR 5 million.</p>
Entry 10	<p>MEASURE TYPE: Implemented (06/04/2022 11:06 AM)</p> <p>// SME.Digital Funding Program (SME.Digital Förderprogramm) (Partially included in the RRF)// Continuation and further development of the successful SME.Digital (3.0) funding program to support small and medium-sized companies on their way to the digital future. The funding guidelines came into force on March 19, 2021 and provide support for the following areas: - Digitization of business models and business processes - Introduction or improvement of IT and cybersecurity - Introduction or improvement of e-commerce and online marketing Introduction or improvement of digital public administration processes. In 2021, the programme has been continued with a budget of EUR 5 million. It is also planned for 2022+2023 to continue the programme and invest another EUR 10 million in the digital transformation of SMEs.</p>
Entry 11	<p>MEASURE TYPE: Implemented (18/02/2022 13:55 PM)</p>

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	<p>// SME.E-Commerce Funding Program (KMU.E-Commerce Förderprogramm) (Partially included in the RRF) // The funding program SME.E-Commerce has been launched in 2020 to drive the digitalization push in SMEs towards online trade in order to combat the COVID-19 pandemic. Its objective is to stimulate e-commerce projects in SMEs to fully utilize the potential of online trading. The funding guidelines came into force on September 7, 2020. The subject of the funding is the implementation of e-commerce projects through new investments as well as related services from external providers (e.g. programming activities, complete service packages, etc.). In 2021, the programme has been continued due to the ongoing COVID-19 pandemic with a budget of EUR 10 million (2021 call started in March 2021 and is open until March 2022).</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Implemented (11/02/2022 17:00 PM)</p> <p>» Patent Attorney Act 2019, Patentanwaltsgesetz - Implemented: Amendment of the Patent Attorney Act (Patentanwaltsgesetz -cf. Federal Law Gazette BGBl. I Nr. 88/2021); in force since May 15th, 2021.</p>
<p>Entry 13</p>	<p>MEASURE TYPE: Implemented (28/01/2021 09:56 AM)</p> <p>» Civil Engineer Act 2019 (Ziviltechnikergesetz - ZTG 2019) (cf. BgGBl I No. 29/2019) Parliamentary decision taken on March 28th, 2019; in force since July 1st, 2019</p>
<p>Entry 14</p>	<p>MEASURE TYPE: Announced (19/04/2022 11:41 AM)</p> <p>Grace-Period-Gesetz, MRV 2/10, ANNOUNCED 19. October 2021 (including RRF, 4.D.8 Schaffung gesetzlicher Grundlagen eines Gründerpakets)// In its government program for the XXVII legislative period, the federal government set itself the goal of making it easier to transfer businesses (Aus Verantwortung für Österreich. Regierungsprogramm 2020 - 2024, p. 95). A large proportion of Austrian companies are family businesses and SMEs in the broader sense (incl. EPU).</p>

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	<p>Company successions represent a significant milestone in the life cycle of a company and also play an important role in Austria: In the next 5 years, thousands of (family) businesses with at least one dependent employee are facing a potential handover. Thousands of jobs will be affected. Against this backdrop, the aim is to make things easier for business owners in particular.</p>
<p>Entry 15</p>	<p>MEASURE TYPE: Announced (19/04/2022 11:42 AM)</p> <p>Standortstrategie 2040, MRV 59/17; ANNOUNCED 11 May 2021 // With a new location strategy, Austria wants to transform itself into a top 10 business location. The ideas of more than 200 stakeholders are being cast in concrete lighthouse projects for Austria as a business location.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 3 Subpart 5: and by reducing regulatory barriers in the service sector.

<p>Measures</p>
<p>Comments</p>
<p>State of play</p>

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