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Proposal for a

COUNCIL IMPLEMENTING DECISION

**amending the Implementing Decision of 8 September 2021 on the approval of the
assessment of the recovery and resilience plan for Ireland**

{SWD(2025) 428 final}

Proposal for a

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THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Ireland on 28 May 2021, the Commission proposed its positive assessment to the Council. On 8 September 2021, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 8 September 2021')². The Council Implementing Decision of 8 September 2021 was amended by Council Implementing Decisions of 14 July 2023³, 8 December 2023⁴, 21 June 2024⁵, 11 March 2025⁶ and 8 July 2025⁷.
- (2) On 3 November 2025, Ireland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 8 September 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Ireland has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Ireland because of objective circumstances concern 20 measures.
- (4) Ireland has explained that one measure is no longer achievable, because of the withdrawal of a critical implementing agency from the scheme. This concerns measure

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

² ST 11046/21 INIT; ST 11046/21 ADD 1.

³ ST 11336/23 INIT.

⁴ ST 15965/23 INIT; ST 15965/23 ADD 1.

⁵ ST 10262/24 INIT; ST 10262/24 ADD 1; ST 10262/24 ADD 1 COR 1.

⁶ ST 6318/25 INIT; ST 6318/25 ADD 1.

⁷ ST 10528/25 INIT; ST 10528/25 ADD 1.

1.2 (Accelerate the Decarbonisation of the Enterprise Sector). On this basis, Ireland has requested that this measure be removed. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

- (5) Furthermore, Ireland has explained that two measures are no longer achievable, because of the high inflation in construction and building materials. This concerns measure 1.4 (Enable future electrification through targeted investment in Cork commuter rail) and measure 2.1 (Development of a shared Government data centre). On this basis, Ireland has requested that those measures be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (6) Furthermore, Ireland has explained that one measure is no longer achievable, because of the slower than expected take-up of grant funding. This concerns measure 2.2 (Programme to drive the digital transformation of enterprise in Ireland). On this basis, Ireland has requested that measure be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (7) Ireland has also explained that one measure is no longer achievable, due to unforeseen delays in the consenting process. This concerns measure 1.6 (Enhanced Rehabilitation of Peatlands). On this basis, Ireland has requested that measure be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (8) Ireland has explained that four measures have been amended to implement better alternatives in order to achieve their original ambition. This concerns measure 1.7 (River basin management plan – Enhanced ambition programme, measure 2.6 (Suite of e-health projects), measure 5.1 (Upscaling a Biomethane Industry in Ireland) and measure 5.3 (SEAI/HSE Pilot Energy & Decarbonisation Pathfinder). On this basis, Ireland has requested to amend the aforementioned measures. As these better alternatives justify an amendment of the measures, the Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (9) Ireland has explained that eight measures have been amended to implement a better alternative that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns measure 1.5 (National Grand Challenge Programme), measure 1.8 (Climate Action and Low Carbon Development (amendment) Bill), measure 2.4 (Online response option for the census of population), measure 2.5 (Using 5G technologies to drive a greener more innovative Ireland), measure 3.3 (Technological Universities Transformation Fund), measure 3.5 (Anti Money Laundering), measure 5.2 (Drogheda Charging Infrastructure), measure 5.5 (Retrofit of No.6 Ely Place) and measure 5.6 (Offshore Renewable Electricity Support Scheme). On this basis, Ireland has requested that those measures be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.
- (10) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Ireland has requested to use the resources freed up by the removal of measures and decrease in the level of their implementation to increase the level of implementation of three measures. This concerns measure 1.3 (Public Sector Retrofit Pathfinder Project), measure 3.2 (Solas Recovery Skills Response Programme) and measure 5.4 (Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme). On this basis, Ireland has requested that the level of implementation of three measures be increased. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

Distribution of milestones and targets

- (11) The distribution of milestones and targets in instalments should be amended to take into account the amendments to the RRP and the indicative timeline presented by Ireland.

Commission's assessment

- (12) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

Contribution to the green transition including biodiversity

- (13) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 53.5% of the amended RRP's total allocation and 90.9% of the total estimated costs of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241. In accordance with Article 17 of Regulation (EU) 2021/241, the amended RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.
- (14) The amendments made to take into account objective circumstances do not affect the previous positive assessment of the contribution to the green transition, including biodiversity, or to addressing the challenges resulting from it. Significant investments included in the RRP contribute to the decarbonisation of the economy by improving energy efficiency in public buildings, promoting sustainable railway mobility, restoring biodiversity through the rehabilitation of peatlands, improving water treatment, and facilitating green research and innovation. Ireland included measures providing for the entry into force of the amendments to the climate law and its associated increase in climate targets, and for a significant increase in the carbon tax over the RRP period. In addition, the REPowerEU chapter has the overarching objective of accelerating the green transition and climate action through the further deployment of renewable energy such as sustainable biomethane and offshore wind energy, reduction of energy consumption through retrofit actions in the public building stock, and the provision of net-zero public transport.

Contribution to the digital transition

- (15) In accordance with Article 19(3), point (f), of and Annex V, criterion 2.6, to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 33.3% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.
- (16) The amendments made to take into account the objective circumstances do not affect the previous positive assessment of the contribution to the digital transitions or to addressing the challenges resulting from it. Several measures aim at contributing to the digital transition by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

Costing

- (17) In accordance with Article 19(3), point (i), of and Annex V, criterion 2.9, to Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total cost of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate to the expected national economic and social impact.
- (18) The cost information provided by Ireland for the amended RRP is detailed and well substantiated. Moreover, Ireland submitted separate documents, including more updated versions of cost calculations. The assessment of the cost estimates and supporting information shows that the majority of the costs of the amended measures are well justified, reasonable and plausible, and do not include costs covered by existing or planned Union financing. However, as some costing elements are not entirely documented, this leads to the assessment that the costing information is clear to a medium extent, which would warrant a B rating. Finally, the amount of the estimated total cost of the RRP is in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.

Any other assessment criteria

- (19) The Commission considers that the amendments put forward by Ireland do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 8 September 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (g), (h), (j) and (k).

Measures supporting investment operations contributing to the objectives of the Strategic Technologies for Europe Platform (STEP)

- (20) In accordance with Article 4(4) of Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP)⁸, Ireland considered as a matter of priority projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of Regulation (EU) 2024/795. However, Ireland considered that no project having been awarded a Sovereignty Seal was to be included in the amended RRP because of insufficient time to complete such project before the end date of the RRF.

Positive assessment

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

Financial contribution

- (22) The estimated total costs of Ireland's amended RRP is EUR 1 153 797 007. As the amount of the estimated total cost of the amended RRP is equal to the updated maximum financial contribution available for Ireland, the financial contribution

⁸ OJ L, 2024/795, 29.2.2024.

determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council⁹, and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Ireland's amended RRP should be equal to EUR 1 153 797 007. Therefore, the financial contribution made available to Ireland remains unchanged.

- (23) The Council Implementing Decision of 8 September 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 8 September 2021 should be replaced entirely.
- (24) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty,

HAS ADOPTED THIS DECISION:

Article 1
Approval of the assessment of the RRP

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

Article 2
Amendments

The Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland is amended as follows:

the Annex to the Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland is replaced by the text set out in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to Ireland.

Done at Brussels,

For the Council
The President

⁹ Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1755/oj>).



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ANNEX

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to the

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ANNEX

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

1. DESCRIPTION OF REFORMS AND INVESTMENTS

A. COMPONENT 1: ADVANCING THE GREEN TRANSITION

This component of the Irish recovery and resilience plan contributes to addressing Ireland's climate and biodiversity challenges and aims to accelerate the decarbonisation of the Irish economy, as Ireland is lagging behind other Member States in tackling decarbonisation.

The objectives of the component are twofold:

- Strengthen the overall governance framework by enshrining key climate targets and associated institutional structures and processes into national legislation; and
- Direct relevant funding towards decarbonising projects, such as retrofitting and investment in railways, whilst also enhancing ecosystem resilience and rehabilitation.

The component contributes to addressing the country-specific recommendations related to front-loading investments focusing on low carbon and energy transition, the reduction of greenhouse gas emissions, sustainable transport, and water supply and treatment (country-specific recommendations 3 in 2019 and 2020). It also contributes to the recommendation to promote and stimulate research and innovation (country-specific recommendations 3 in 2019 and 2020).

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

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

Investment: 1.3 Public Sector Retrofit Pathfinder Project

The objective of this investment is to reduce the energy consumption of public buildings.

The measure consists of the retrofit of public buildings.

Investment: 1.4 Enable future electrification through targeted investment in Cork commuter rail

The objective of the investment is to enable future electrification of railways in the Cork metropolitan area.

The investment consists of constructing an extended platform at Kent Station; double-tracking the current single line and signalling work for the twin line section between Glounthaune and Midleton; and re-signalling of at least 62 km of railway lines.

Investment: 1.5 National Grand Challenge Programme

The objective of the investment is to increase research and development in projects covering climate, digital and circular economy sectors.

The investment consists of funding selected R&D projects.

Investment: 1.6 Enhanced rehabilitation of peatlands

The objective of the investment is to prevent further degradation of peatlands and to enhance and restore their condition.

The investment consists in the rehabilitation of 24 500 hectares of peatlands areas.

Investment 1.7 River basin management plan – Enhanced ambition programme

The objective of the investment is to upgrade waste water infrastructure.

The investment consists of: (i) the upgrade of at least 10 waste water treatment plants; (ii) feasibility studies on at least 20 waste water treatment plants; and (iii) monitoring of at least 20 sites.

Reform: 1.8 Climate Action and Low Carbon Development (amendment) Bill

The objective of this reform is to set an emissions reduction target for 2030 and the climate neutrality objective by 2050 into primary legislation, and to strengthen the governance framework for the achievement of these objectives.

The reform consists in the signature and entry into force of the Climate Action and Low Carbon Development (amendment) Bill that shall require, among others, putting the climate neutrality objective by 2050 on a statutory basis, the adoption of 5-yearly carbon budgets at sectoral and economy wide-levels, setting the first two carbon budgets in line with the 51% reduction objective for 2030, and preparing an annual update of the Climate Action Plan and the realisation of annual climate reporting.

The reform shall be completed by 31 December 2025.

Reform: 1.9 Carbon tax

The objective of the reform is to help decarbonise the economy by disincentivising the use of fossil fuels, encouraging the use of renewable energy by industry and society and fostering energy efficiency gains.

The reform consists in the implementation of successive annual increases in the carbon tax rate, by EUR 7,50 per year between 2021 and 2025, following the trajectory that would lead to a rate of EUR 100 per tonne of CO₂ emissions in 2030.

The reform shall be completed by 30 June 2025.

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

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 9 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Commencement of the retrofit works | Main contractors commenced retrofit works | - | - | - | Q4 | 2021 | The main contractors shall have been appointed by the Office of Public Works and shall have commenced the retrofit works on sites. |
| 10 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Retrofit of public buildings | Retrofit of public buildings | - | - | - | Q2 | 2026 | At least 7 500 square metres retrofitted, achieving at least 30% reduction in estimated primary energy consumption. |
| 11 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Retrofit work of the Tom Johnson House is completed | Completion of retrofit of the Tom Johnson House | - | - | - | Q4 | 2023 | A full retrofit of the Tom Johnson House to building energy rating A2 standard or higher and achieving at least 30 % reduction in primary energy use shall have been completed. |
| 12 | 1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail | Milestone | Signature of a framework contract for zero-emission rolling stock using zero-emission propulsion | Framework Contract for zero-emission rolling stock using zero-emission propulsion | - | - | - | Q2 | 2022 | A ten-year framework contract shall have been signed by Irish Rail for zero-emission rolling stock using zero-emission propulsion for the Irish rail network. |
| 14 | 1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail | Milestone | Awarding design contract Kent station | Notification of the award of the design contract for Kent station through-running platform | - | - | - | Q4 | 2021 | A contract shall have been awarded to undertake the design for the Kent station through-running platform. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|---|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 15 | 1.4.1 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Construction contracts award | The construction contracts are awarded | - | - | - | Q4 | 2022 | Construction contracts shall have been awarded. EUR 4 900 000 shall have been committed on award of these contracts. |
| 16 | 1.4.1 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Through-running platform constructed | The through-running platform is constructed | - | - | - | Q4 | 2024 | The Kent Station through-running platform shall have been constructed. |
| 17 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Submission of environmental impact assessment | Environmental impact assessment report submitted to planning authorities | - | - | - | Q3 | 2022 | Irish Rail shall have submitted to the planning authorities an environmental impact assessment report on the double-tracking of Glounthaune to Middleton, in compliance with the requirements of Directive 2011/92/EU as amended by Directive 2014/52/EU. |
| 18 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Construction contract awarded | The construction contract is awarded | - | - | - | Q4 | 2022 | The main construction contract shall have been awarded. EUR 48 400 000 shall have been committed on award of this contract. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|---|--|---------------------------------------|----------|------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 19 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Commencement of works Glounthaune-Midleton line | Commencement of works on double track for Glounthaune-Midleton the line | - | - | - | Q1 | 2024 | Work on the double-tracking of the current Glounthaune-Midleton single line shall have been commenced. The start of the work shall have been formalised through a confirmation issued by the National Transport Authority. |
| 20 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail | Target | Track installation works between Glounthaune and Midleton | - | Km | 0 | 7,5 | Q2 | 2026 | At least 7,5 kilometres of track installed between Glounthaune and Midleton. |
| 21 | 1.4.3 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Main design and build contract awarded | The main design and build contract related to the re-signalling of the lines is awarded | - | - | - | Q4 | 2022 | The main design and build contract shall have been awarded. EUR 34 600 000 shall have been committed on award of this contract. |
| 22 | 1.4.3 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Acceptance of detailed design scheme | Acceptance of final detailed design and build scheme by the National Transport Authority | - | - | - | Q4 | 2023 | The final design and build scheme for re-signalling of the lines shall have been accepted. |
| 23 | 1.4.3 Enable future electrification | Target | Installation of signalling system | - | Km | 0 | 62 | Q2 | 2026 | At least 62 kilometres of signalling shall have been installed. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|---|--|---------------------------------------|----------|------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | through targeted investment in Cork commuter rail | | | | | | | | | |
| 24a | 1.5 National Grand Challenge | Milestone | Launch of calls | Call application documents setting out the relevant provisions | | | | Q1 | 2026 | <p>A set of calls shall be launched for the following challenges:</p> <ul style="list-style-type: none"> - 2050 Challenge - Energy Innovation Challenge - Sustainable Communities Challenge - Future Digital Challenge - Digital for Resilience Challenge - OurTech Challenge - Future Food Systems Challenge - Healthy Environment for All Challenge <p>The call application documents shall exclude research and innovation directly related to the further use of fossil fuels, including downstream use (i.e., related to coal, lignite, oil/petroleum, blue and grey hydrogen, and natural gas), as well as research related to incinerators or landfills. Additionally, the call application documents shall include a provision on technology neutrality.</p> |
| 24 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects | Countersigned letters of offer for selected projects | - | - | - | Q1 | 2026 | Letters of offer shall have been awarded to selected projects for an amount of at least EUR 25 704 947 under the 2050 Challenge, Energy Innovation Challenge, and Sustainable Communities Challenge |
| 27 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects | Countersigned letters of offer for selected projects | - | - | - | Q1 | 2026 | Letters of offer shall have been awarded to selected projects for an amount of at least EUR 20 649 515 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|---|---------------------------------------|----------|--------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | under the Future Digital Challenge, Digital for Resilience Challenge, and the OurTech Challenge. |
| 30 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects | Countersigned letters of offer for selected projects | - | - | - | Q1 | 2026 | Letters of offer shall have been awarded to selected projects for an amount of at least EUR 19 045 538 under the Future Food Systems Challenge and the Healthy Environment for All Challenge. |
| 32 | 1.6 Enhanced Rehabilitation of Peatlands | Milestone | Peatlands rehabilitation preliminary study | Publication of a preliminary study that shall be used for the implementation of the measure | - | - | - | Q3 | 2021 | A preliminary study on the rehabilitation of peatlands shall have been published, including environmental objectives, the standards of rehabilitation that shall apply, the list of bogs selected for rehabilitation and the criteria for their selection. |
| 33 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Start of works on first bogs | - | Number | 0 | 19 | Q4 | 2021 | Improvements shall have started on the rehabilitation of at least 19 bogs. The start of the improvements shall be ensured by site inspections and technical assessments that shall have been provided in a progress report. |
| 34 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Start of works on additional bogs | - | Number | 19 | 61 | Q4 | 2023 | Rehabilitation improvements of additional bogs shall have commenced for at least an additional 42 bogs. The start of the improvements shall be ensured by site inspection summary reports. |
| 36 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Rehabilitation works for 24 500 hectares | - | Hectares | 0 | 24 500 | Q2 | 2026 | Rehabilitation works shall have been substantially completed for 24 500 hectares. |
| 37 | 1.7 River basin management plan – Enhanced ambition programme | Milestone | Selection of eligible waste water treatment plants | Publication of the list of at least 10 eligible sites | - | - | - | Q1 | 2022 | A list of at least 10 selected sites for the upgrade shall have been published. It shall have been based on the assessment made by an expert group and it shall have contained the description of the type of upgrade needed. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|---|---|---------------------------------------|----------|------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 38 | 1.7 River basin management plan – Enhanced ambition programme | Milestone | Start of the upgrade of small waste water treatment plants | Work order issued to works contractor detailing full scope of works and timeline within which this scope is to be completed | - | - | - | Q2 | 2022 | The upgrade works at the small waste water treatment plants shall have commenced through the issuing of a work order to the appointed works contractor. |
| 39 | 1.7 River basin management plan – Enhanced ambition programme | Target | Waste water treatment plants upgraded | - | Number | 0 | 10 | Q3 | 2025 | Commissioning certificates issued for the upgrade of at least 10 waste water treatment plants. |
| 40 | 1.7 River basin management plan – Enhanced ambition programme | Target | Feasibility studies and assessments evaluating opportunities for upgrades | - | Number | 0 | 20 | Q4 | 2023 | Feasibility studies and assessments on at least 20 waste water treatment plants shall have been completed. A summary of the 20 feasibility studies shall have been published on the Irish Water website. |
| 41 | 1.7 River basin management plan – Enhanced ambition programme | Milestone | Publication of sites selected for the monitoring | Publication of a list of at least 20 sites selected for the monitoring of biological and physico-chemical indicators | - | - | - | Q2 | 2022 | The list of sites to monitor and the conditions of this monitoring shall have been specified by Irish Water. |
| 42 | 1.7 River basin management plan | Milestone | Publication of the results of monitoring | Publication of results | - | - | - | Q3 | 2025 | The results of the monitoring shall have been published on the Irish Water website. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|---|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | – Enhanced ambition programme | | | | | | | | | |
| 43 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021 | Provision in the legislation indicating the entry into force | - | - | - | Q3 | 2021 | The legislation shall have entered into force. It shall require putting the climate neutrality objective by 2050 on a statutory basis, the adoption of the first carbon budget programme in line with the 51% reduction objective for 2030, the annual update of the Climate Action Plan and the realisation of annual climate reporting related to the level of implementation of the policies provided for by the Climate Action Plan and the level of achievement of the reduction in greenhouse gas emissions. |
| 44 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | Adoption of the first three 5-yearly carbon budget | Adoption and publication of the first three 5-yearly carbon budget | - | - | - | Q4 | 2021 | The first three 5-yearly carbon budgets shall have been adopted. The carbon budgets shall be in line with the 51% reduction objective by 2030. |
| 45 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | First update of the Climate Action Plan | Adoption and publication of the annual update of the Climate Action Plan | - | - | - | Q3 | 2022 | A revised Climate Action Plan shall have been adopted that defines additional policies and measures as necessary to put Ireland on track towards its stated objective of reducing greenhouse gas emissions by 51% in 2030 compared to 2018 levels and of achieving climate neutrality by 2050. The Climate Action Plan shall be aligned with the framework and objectives of the Climate Action and Low Carbon Development (Amendment) Bill 2021 and be in line with Ireland's obligations under EU climate and energy legislation. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 47 | 1.9 Carbon Tax | Milestone | Carbon tax rate trajectory legislation | Provision of the legislative act indicating the entry into force of the carbon tax rate trajectory legislation | - | - | - | Q4 | 2020 | Legislation shall have entered into force and shall have introduced the annual rate increases. It shall have set a long term carbon price signal out to 2030 on a legislative basis for the first time. Specific rates for each affected fuel shall be set in legislation and published on the Revenue website. |
| 48 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2021 | Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020 | - | - | - | Q2 | 2021 | The Budget and Finance Bill shall have entered into force and provide for the 2021 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase applies to all affected fuels from the dates specified in Finance Act 2020. |
| 49 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2022 | Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020 | - | - | - | Q2 | 2022 | The Budget and Finance Bill shall have entered into force and shall provide for the 2022 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020. |
| 50 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2023 | Administrative measures implemented as required to introduce rate increases as set | - | - | - | Q2 | 2023 | The Budget and Finance Bill shall have entered into force and shall provide for the 2023 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|-----------------------------------|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | out in Finance Act 2020 | | | | | | |
| 51 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2024 | Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020 | - | - | - | Q2 | 2024 | The Budget and Finance Bill shall have entered into force and shall provide for the 2024 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020. |
| 52 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2025 | Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020 | - | - | - | Q2 | 2025 | The Budget and Finance Bill shall have entered into force and shall provide for the 2025 annual increase of EUR 7,50 per tonne of CO ₂ emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020. |

B. COMPONENT 2: ACCELERATING AND EXPANDING DIGITAL REFORMS AND TRANSFORMATION

This component of the Irish recovery and resilience plan contributes to addressing the challenges of the digital transformation by supporting the digitalisation of public services and companies, and improving digital skills.

The objective of the component is to accelerate and expand the country's digital transformation by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

The component supports addressing the country-specific recommendations on investment in the digital transition and digital infrastructure, as well as addressing the risk of digital divide, including in the education sector (country-specific recommendation 3 in 2019, and country-specific recommendations 2 and 3 in 2020).

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

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

Investment: 2.1 Construction of a Government data centre

The objective of the measure is to deliver a high-quality data centre.

The investment consists in the construction of the data centre, including the installation of mechanical and electrical components.

Investment: 2.2 Programme to drive the digital transformation of enterprise in Ireland

The objective of the measure is to enhance the digitalisation of businesses in Ireland.

The investment consists of programmes aimed at the digitalisation of companies and the establishment of Irish European Digital Innovation Hubs.

The investment may receive co-funding from the Digital Europe Programme.

Investment: 2.3 Programme to provide digital infrastructure and funding to schools

The objective of the measure is to ensure that learners of primary and post-primary schools are equipped with appropriate digital skills. The measure contributes to addressing regional and digital divide and disparities in Ireland.

The investment consists of two sub-measures in the digital area in schools. The first sub-measure (2.3.1 *Digital Infrastructure and Funding to Schools – Connectivity*) shall provide high-speed broadband connectivity for primary schools, and the second one (2.3.2 *Digital Infrastructure and*

Funding to Schools – ICT infrastructure) shall fund the access to ICT infrastructure, notably by supporting schools to provide digital devices and software to disadvantaged students.

The investment shall be completed by 30 September 2022.

Investment: 2.4 Online response option for the census of population

The objective of the measure is to enable digital submission of census returns.

The investment consists in building a platform that supports the submission of census returns online.

Investment: 2.5 Installation of compute nodes

The objective of the measure is to maximise the benefit from 5G technologies for public administrations.

The investment consists of the installation of at least 18 compute nodes.

Investment: 2.6 Suite of e-Health projects

The objective of the measure is to support the digitalisation of the Irish healthcare system.

The investment consists of the building and configuration of the core technical IT functionality for a digital hospital ePharmacy solution and going live of an integrated financial management system in at least 46 hospitals or national functions or community health organisations.

Reform: 2.7 Addressing the digital divide and enhancing digital skills

The objective of the measure is to support digital transformation of Irish education and training at all levels (schools, tertiary, lifelong learning), mainstream essential digital skills across all settings, and address the risk of a digital divide.

The reform consists of: (i) a Digital Strategy for Schools 2021-2027 that shall aim to realise the potential of digital technologies in teaching, learning and assessment; (ii) a 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy to help individuals build their digital literacy; (iii) a measure to increase the number of learners recorded as having graduated with high level ICT skills in the SRS, AMS and QBS government databases; and (iv) a measure to support the access to ICT devices, notably by enabling further and higher education institutions to provide laptops to disadvantaged students.

The reform shall be completed by 31 December 2022.

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

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|---|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 53 | 2.1 Construction of a Government data centre | Milestone | Signature of the contract for the building of the data centre facility | Signature of the contract | - | - | - | Q1 | 2022 | The contract awarding the building construction, mechanical and electrical fit out of the data centre shall have been signed. |
| 54 | 2.1 Construction of a Government data centre | Milestone | Construction of the data centre | Construction of the building | - | - | - | Q2 | 2025 | The building shall have been constructed. The mechanical and electrical components of the data centre shall have been installed. The data centre design shall comply with the European Code of Conduct on data Centre Energy Efficiency. |
| 56 | 2.2 Digital Transformation of Irish Enterprise | Milestone | Launch of calls for proposals | Publication of calls for proposals | - | - | - | Q2 | 2022 | The initial calls for proposals by Enterprise Agencies for all elements of the programme (such as the voucher schemes) shall have been published. with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. |
| 57 | 2.2 Digital Transformation of Irish Enterprise | Milestone | European Digital Innovation Hubs established | The European Digital Innovation Hubs are considered established | - | - | - | Q3 | 2022 | At least two European Digital Innovation Hubs (EDIH) under the European Commission's Digital Europe Programme to drive the digital transformation of SMEs, the public service, and the economy more widely shall have been established. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|---|---------------------------------------|----------|------------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | Four Irish EDIHs shall have been designated to go forward to the Commission restricted call for the EU-wide network. |
| 58 | 2.2 Digital Transformation of Irish Enterprise | Target | Digital transition fund passed for payment | - | EUR | 0 | 23 500 000 | Q2 | 2026 | At least EUR 23 500 000 shall have been passed for payment to companies. |
| 59 | 2.3.1 Digital Infrastructure and Funding to Schools - Connectivity | Target | Connection of schools to broadband network | - | Number | 0 | 750 | Q2 | 2022 | The Retail Service Providers shall have installed routers in at least 750 primary schools. These schools shall have been connected to HEAnet schools broadband network. |
| 60 | 2.3.1 Digital Infrastructure and Funding to Schools – Connectivity | Target | Connection of schools to broadband network | - | Number | 750 | 990 | Q3 | 2022 | The Retail Service Providers shall have installed routers in at least 990 primary schools. These schools shall have been connected to HEAnet schools broadband network. |
| 61 | 2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure | Milestone | Publication of the circular to schools to communicate the funding criteria | Publication of the circular to schools | - | - | - | Q3 | 2021 | The funding criteria and mechanisms of the programme shall have been finalised and communicated to schools through the publication of a circular for schools. |
| 62 | 2.3.2 Digital Infrastructure and Funding to | Target | Funding issued to primary and post-primary schools | - | Number | 0 | 3 415 | Q4 | 2021 | At least 3 415 primary and post-primary schools shall have received the funding for access to ICT infrastructure. Schools shall receive funding based on the profile of the school, including socio- |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|---|---------------------------------------|----------|------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | Schools – ICT infrastructure | | | | | | | | | economic factors, to target learners at risk of educational disadvantage. |
| 63 | 2.4 Online response option for the census | Milestone | The pilot for the online data collection is tested for verification of feasibility | Testing of the pilot of the online data collection system | - | - | - | Q3 | 2022 | A pilot shall have been implemented and executed to test the online data collection concept. It shall involve the completion of the development and implementation of a pilot online census system and the execution of tests to verify the feasibility of progressing towards a full online census. |
| 65 | 2.4 Online response option for the census | Milestone | Online data collection system allows for submission of census information | - | - | - | - | Q2 | 2026 | The online data collection system allows for submission of census information. |
| 67 | 2.5 Installation of compute nodes | Target | Installation of compute nodes | - | Number | 0 | 18 | Q4 | 2024 | Extracts from the national low latency platform (NLLP) management system confirming that at least 18 compute nodes have been installed. |
| 69 | 2.6.1 Suite of e-health projects - ePharmacy | Milestone | Award of the contracts for ePharmacy systems | Award of the contracts for the procurement of a digital pharmacy system for hospitals (ePharmacy) | - | - | - | Q3 | 2021 | The procurement process for ePharmacy shall have been completed with supplier contracts signed. |
| 70 | 2.6.1 | Milestone | Completion of building and | Completion of building and configuration | - | - | - | Q4 | 2023 | The building and configuration of the core technical IT functionality for a digital hospital |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|--|---------------------------------------|----------|--------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | Suite of e-health projects - ePharmacy | | configuration of ePharmacy | | | | | | | ePharmacy solution shall have been completed. |
| 72 | 2.6.2 Suite of e-health projects - integrated financial management system | Milestone | Completion of building and configuration of the integrated financial management system | Completion of building and configuration of the integrated financial management system | - | - | - | Q4 | 2021 | The design, building and configuration of the integrated financial management system shall have been completed in preparation for system testing. |
| 73 | 2.6.2 Suite of e-health projects - integrated financial management system | Target | Launch of the integrated financial management system | - | Number | 0 | 46 | Q4 | 2025 | Stage gate reports shall show that the integrated financial management system has gone live in at least 46 hospitals or national functions or community health organisations. |
| 74 | 2.7 Addressing the digital divide and enhancing digital skills | Milestone | Publication of Digital Strategy for schools | Publication of the new Digital Strategy for schools | - | - | - | Q4 | 2021 | The Digital Strategy for schools shall have been published. It shall outline the policy of the Department of Education to embed the use of digital technologies in teaching, learning and assessment in the Irish school system, including policy objectives and priorities, and actions that shall be undertaken to achieve the required outcomes in accordance with the objectives. |
| 75 | 2.7 Addressing the digital divide and enhancing digital skills | Target | Increase of graduates with high level ICT skills | - | Number | - | 10 900 | Q4 | 2022 | At least 10 900 learners shall be recorded as having graduated in 2021 with high-level ICT skills in the SRS, AMS and QBS government databases. These skills shall be defined as NFQ Level 6 or above. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|---|---------------------------------------|----------|--------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 76 | 2.7 Addressing the digital divide and enhancing digital skills | Milestone | Publication of 10 Year Strategy on adult skills | Publication of the 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy | - | - | - | Q3 | 2021 | A 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy shall have been adopted and published. It shall set targets for basic digital literacy acquisition. |
| 77 | 2.7 Addressing the digital divide and enhancing digital skills | Target | Disadvantaged students equipped with ICT devices | - | Number | 0 | 20 000 | Q4 | 2021 | At least 20 000 laptops shall have been provided to disadvantaged students at further and higher education. The laptop specifications shall have been drawn up in conjunction with subject matter experts from higher or further education institutions, and the devices shall be suitable in the context of higher and further education provision. |

C. COMPONENT 3: SOCIAL AND ECONOMIC RECOVERY AND JOB CREATION

This component of the Irish recovery and resilience plan contributes to addressing the following challenges: (i) the need to foster activation strategies; (ii) the need to address skill shortages and prepare the workforce for the green and digital transitions; (iii) the need to lower regulatory barriers to entrepreneurship; (iv) the need to strengthen the anti-money laundering framework; (v) the need to address features of the tax system that facilitate aggressive tax planning; (vi) the need to fully implement pension reform plans; (vii) the need to address shortages in social housing supply and improve housing affordability; and (viii) the need to improve the accessibility, resilience, and cost-effectiveness of the healthcare system.

The objectives of the component are: (i) keeping those who are unemployed close to the labour market; (ii) equipping the Irish workforce with the necessary future-oriented skills that are required to boost the innovation and productivity of the small and medium-sized enterprise (SME) sector and skills in support of climate action; and (iii) contributing to strengthening the overall social and economic policy framework to help create an environment that helps maximise investments in activation support and upskilling.

The component contributes to addressing the country-specific recommendations related to employment through active integration support and upskilling (country-specific recommendations 2 in 2019 and 2020), regulatory barriers to entrepreneurship (country-specific recommendation 3 in 2019), anti-money laundering (country-specific recommendation 4 in 2020), aggressive tax planning (country-specific recommendations 1 in 2019, and 4 in 2020), pensions (country-specific recommendation 1 in 2019), social and affordable housing (country-specific recommendations 3 in 2019, and 2 in 2020) and healthcare (country-specific recommendations 1 in 2019 and 2020).

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

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

Investment: 3.2 Solas Recovery Skills Response Programme

The objective of the measure is to support the reskilling and upskilling of workers.

The investment consists in reaching at least 85 567 enrolments in the SOLAS Green Skills Action Programme and the Skills to Compete Initiative.

Investment: 3.3 Technological Universities Transformation Fund

The objective of the measure is to build capacity in education and training in technological universities.

The investment consists in projects under a dedicated TU Education & Training Reforms programme.

Reform: 3.4 Reducing Regulatory Barriers To Entrepreneurship

The objective of the measure is to remove unnecessary regulatory obstacles for SMEs when it comes to establishing and growing their business.

The reform consists in the design, implementation, and verification of application of the SME test. The SME test shall contain four steps for policymakers to consider: (i) SME stakeholder consultation, (ii) identification of affected businesses, (iii) measurement of the impact on SMEs, and (iv) assessment of alternative mechanisms and mitigating measures. In addition, the reform consists in the publication of a project report on the development of a single SME Portal to provide assistance and supports for SMEs.

The reform shall be completed by 31 March 2023.

Reform: 3.5 Anti Money Laundering

The objective of the measure is to reinforce Ireland's anti-money laundering framework.

The reform consists in the publication of a sectoral anti-money laundering/counter financing of terrorism risk assessment of trust or company service providers (TCSPs), the reinforcement of the Anti-Money Laundering Compliance Unit (AMLCU) staff in the Department of Justice, a review report to government on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime and entry into force of legislation introducing an administrative financial sanctions regime .

The reform shall be completed by 30 June 2026.

Reform: 3.6 Aggressive Tax Planning

The objective of the measure is to apply preventative measures to limit opportunities for aggressive tax planning and in particular double non-taxation by means of outbound payments.

The reform consists of: (i) an amendment to the legislation on capital allowances on intangible assets, guidance on the corporate tax residency reform and the entry into force of enhanced Controlled Foreign Company rules. In respect of outbound payments, the reform also includes (ii) the publication of economic analysis by an independent external contractor on the impact of recent reforms affecting payment flows; (iii) a public consultation on the possibility of introducing measures on outbound payments; and (iv) the entry into force of legislation to prevent double non-taxation applying to outbound payments towards jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions. These legislative measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.

The reform shall be completed by 31 March 2024.

Reform: 3.7 Pensions

The objective of the measure is to simplify and harmonise the supplementary pension landscape.

The reform consists of legislative measures that shall support the harmonisation of the tax treatment of employer contributions and help simplify the drawdown process. A first measure consists in removing a rule which prohibits transfer from second pillar occupational schemes to third pillar personal retirement savings accounts (PRSAs), where the individual has more than 15 years qualifying service. A second measure includes removing the benefit-in-kind charge on employer contributions to an employee's pension. A third measure is the potential abolition of the 'approved minimum retirement fund'.

The reform shall be completed by 31 December 2022.

Reform: 3.8 Increasing the provision of social and affordable housing

The objective of the measure is to increase the supply of social and affordable housing.

The reform consists in the entry into operation of the Land Development Agency (LDA) as commercial state agency as provided under the LDA Act. It also consists in the entry into force of the Affordable Housing Act sections related to the affordable purchase scheme for homes on public lands, the cost rental scheme and equity support scheme.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

The reform shall be completed by 31 March 2022.

Reform: 3.9 Health

The objective of the measure is to progress on the implementation of the Sláintecare reform programme to contribute to achieving a universal single-tier healthcare system where everyone has equal access to services based on need irrespective of ability to pay.

The reform consists in implementing the Sláintecare Consultant Contract. The Sláintecare Consultant Contract shall be a 'public only' contract of employment for consultants, with no provision for any private practice, on or offsite, and shall introduce increased salary over existing new entrant salary levels. The reform also consists in 96 Community Health Networks (CHNs) having accepted referrals from general practitioners. Finally, it also consists in at least 430 000 patients having received a review under the Chronic Disease Management Structured Treatment Programme.

The reform shall be completed by 31 December 2023

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

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|--|---------------------------------------|----------|--------|------------------------------------|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 80 | 3.2 Solas Recovery Skills Response Programme | Milestone | Development of skill provision opportunities under the 'Skills to Compete' programme | Skills provision opportunities available for learners to book their place | - | - | - | Q3 | 2021 | 'Skills to Compete' skill provision opportunities shall have been made available for booking. They shall include opportunities in the areas of (i) digital skills, (ii) employability (transversal) skills and (iii) specific sector skills. |
| 81 | 3.2 Solas Recovery Skills Response Programme | Milestone | Development of green skills provision and modules opportunities | Green skills modules and provision opportunities are available for enrolment | - | - | - | Q4 | 2021 | Green skills modules and provision opportunities shall have been made available for booking. They shall cover at least specific skills areas in Near Zero Emission Building and retrofit and a suite of green skills for upskilling and re-skilling. In particular, opportunities shall include specific skills training which may also enable the application of standards higher than NZEB. Compliance with the DNSH Technical Guidance (2021/C58/01) shall be ensured by the exclusion of the following activities from the modules and provision opportunities: - Activities linked to disposal of waste in landfill or incinerators that may cause harm to the environment, - Activities related to fossil fuel (however, it is noted that skills provision activities may target the re-skilling of peat-based plant workers with a view to allow them to take part in different types of activities not covered by this exclusion list), and - Activities where the long-term disposal of waste may cause long-term harm to the environment. |
| 82 | 3.2 | Target | Enrolments of learners in the | - | Number | 0 | 85 567 | Q4 | 2024 | The SOLAS Green Skills Action Programme and the Skills to Compete Initiative shall reach at least 85 567 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|---|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | Solas Recovery Skills Response Programme | | Green Skills Action Programme and the Skills to Compete Initiative | | | | | | | enrolments of learners, out of which at least 50% of enrolments under the Skills to Compete Initiative shall be by female learners. |
| 84 | 3.3 Technological Universities Transformation Fund | Milestone | Project grants awarded under the Education and Training Reforms programme | Project grant agreements are signed by successful applicants | - | - | - | Q1 | 2022 | <p>All grant agreements under the Education and Training Reforms programme shall have been signed by successful applicants, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Each grant agreement shall include the financial amount allocated to the successful applicant (technological university (TU) or TU development consortium) and details of the project and timeline. Each proposal shall have clearly demonstrated how gender equality and equal opportunities have been considered in constructing the application, the specific actions that shall be taken, the provision of gender and equality disaggregated data on the beneficiaries of measures, and how these actions shall align with institutional gender action plans.</p> <p>Each grant agreement shall specify that the Higher Education Authority shall make stage payments subject to the achievement of deliverables and criteria for approved projects.</p> <p>Projects shall fall under one of the following categories:</p> <ul style="list-style-type: none"> - staff skills and development, - curricular and teaching and learning reform, - skills for regional development and for SME, enterprise and social engagement, |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|---|---|---------------------------------------|----------|-------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | - digital and enabling infrastructure, - nationally shared TU digital services. |
| 85 | 3.3 Technological Universities Transformation Fund | Milestone | Approval of project reports | Project reports approved by the Higher Education Authority | - | - | - | Q4 | 2024 | The Higher Education Authority shall have issued letters to the Higher Education Institutes in the National Technological University Transformation for Recovery and Resilience (NTUTORR) consortium confirming the approval of the project reports under the Education and Training Reforms Programme. |
| 86 | 3.3 Technological Universities Transformation Fund | Target | Staff members of all five Technological Universities having participated in upskilling and development activities | - | Number | 0 | 4 000 | Q2 | 2024 | At least 4 000 staff members coming from all five technological universities shall have participated in upskilling and development activities related to (i) staff skills and development, (ii) curricular and teaching and learning reform, (iii) skills for regional development and for SME, enterprise and social engagement, (iv) digital and enabling infrastructure, and (v) nationally shared technological universities' digital services. |
| 87 | 3.3 Technological Universities Transformation Fund | Target | Students of all five technological universities having benefitted from training or learning activities | - | Number | 0 | 9 600 | Q2 | 2024 | At least 9 600 students coming from all five technological universities shall have participated in training or learning activities related to (i) curricular and teaching and learning reform, (ii) skills for regional development and for SME, enterprise and social engagement, (iii) digital and enabling infrastructure, and (iv) nationally shared technological universities' digital services. |
| 88 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Milestone | Publication of a programme for the implementation of the SME Test and communication | Publication of a programme of actions and communication on implementation of the SME Test | - | - | - | Q1 | 2022 | A programme of actions for the implementation of the SME Test, with the objective of removing unnecessary regulatory obstacles for SMEs, shall have been published. The programme shall specify a clear timeline and objectives for the SME test. A Communication on implementation of the SME Test shall also have been issued to all Government |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | to all Government departments | issued to all Government Departments | | | | | | departments, which shall have requested that the SME Test be fully applied on all relevant legislation. |
| 89 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Milestone | Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government | Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government, including the establishment of a network and reporting framework | - | - | - | Q2 | 2022 | All actions identified in the programme of actions set out in Milestone 88 shall have been implemented according to the timeline defined in that programme. A network shall have been established and shall include a nominated member from each Government Department, unless an appropriate justification was given by a particular Department for not nominating a member. A reporting framework shall have been established and shall allow for the monitoring of application of the SME Test across Government. |
| 90 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Target | Government Departments having applied the SME test | - | Number | 0 | 5 | Q1 | 2023 | At least five Government Departments shall have applied the SME Test at least once in 2022. This shall be evidenced by the data on the application of the SME Test published on a dedicated centralised website. |
| 91 | 3.5 Anti-Money Laundering | Target | Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU) | - | Number | 0 | 120 | Q4 | 2021 | At least 120 inspections of TCSPs (either onsite or remotely) shall have been carried out by AMLCU regulatory investigators. AMLCU shall have recruited at least two additional staff in 2021, including at least one with specialist skills in forensic accounting, to assist with the supervision and management of TCSPs. Inspections shall have considered legal obligations of TCSPs including: scope of the authorisation; business risk assessment; customer risk assessment; policies and procedures; staff training and instruction; customer due diligence and beneficial ownership of clients; suspicious transaction reporting. Following an inspection, the TCSP shall have been |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|---|---|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | rated as high risk, medium- high risk, medium- low risk or low risk and this shall inform the level of future inspections. |
| 92 | 3.5 Anti-Money Laundering | Milestone | Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 | Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, including recommendations on expanding the toolkit to include an administrative financial sanctions regime | - | - | - | Q4 | 2021 | The review report on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime, including recommendations towards such an expansion of the regulatory toolkit where considered feasible, shall have been submitted by the working group to Government. |
| 93 | 3.5 Anti-Money Laundering | Milestone | Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs) | Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs) | - | - | - | Q1 | 2022 | An anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs) by the Anti-Money Laundering Steering Committee (AMLSC) shall have been published. The analysis in the risk assessment shall be based on responses received to a detailed questionnaire issued to all relevant TCSP supervisors. The methodology applied in this assessment shall be the methodology recommended by the European Commission, as applied in the European Commission's supra-national risk assessment. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|---|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 94 | 3.5 Anti-Money Laundering | Milestone | Entry into force of legislation introducing an administrative financial sanctions regime | Provision in the legislation indicating the entry into force of the legislation | - | - | - | Q2 | 2026 | Legislation shall have entered into force introducing an administrative financial sanctions regime covering, at a minimum, Trust or Company Service Providers for which the Minister for Justice, Home Affairs and Migration is the competent authority. |
| 95 | 3.6 Aggressive Tax Planning | Milestone | Amendment of capital allowances on intangible assets | Provision in the legislation indicating the entry into force of the legislation | - | - | - | Q3 | 2020 | Legislation shall have entered into force. It shall have amended capital allowances on intangible assets to provide that all assets acquired from October 2020 are fully within the scope of balancing charge rules in line with international best practice. |
| 96 | 3.6 Aggressive Tax Planning | Milestone | Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions | Publication of a circular and provision in the legislation indicating the entry into force of the legislation | - | - | - | Q1 | 2021 | Publication of a circular concerning the amendment of Ireland's corporate tax residence rules to prevent Irish incorporated companies from being stateless for tax purposes and to shut down structures (such as the so-called 'Double Irish') that were designed to exploit gaps in US anti-avoidance rules. Legislation shall have enhanced CFC rules to apply to the list of non-cooperative jurisdictions, exceeding the minimum requirements for ATAD in Part 35B of the Taxes Consolidation Act, 1997, concerning controlled foreign companies ('CFCs'). Section 835YA shall disapply section 835T (the Effective tax rate exemption), section 835U (the Low profit margin exemption) and section 835V (the Low accounting profit exemption) so that an Irish resident company with a CFC resident in a jurisdiction that is included on the EU Code of Conduct list of non-cooperative jurisdictions for tax purposes in an accounting period of the CFC may not avail of the aforementioned exemptions. |
| 97 | 3.6 Aggressive Tax Planning | Milestone | Economic analysis on outbound | Publication of economic analysis on | - | - | - | Q4 | 2021 | The economic analysis by an independent external contractor shall have been published. It shall have examined payment flows (including interest, royalties |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|--|--------------------|--|--|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | payment flows and recent reforms and public consultation on measures applying to outbound payments | outbound payment flows and recent reforms and publication of public consultation summary on measures applying to outbound payments | | | | | | and dividends to/from EU Member States and non-EU jurisdictions including offshore financial centres) and the practical impact of the implementation of recent reforms to Ireland's corporate tax code, and key reforms in other jurisdictions notably the United States, on these flows. Public consultation shall also have taken place on the possibility of introducing measures applying to outbound payments and shall have been published on Department of Finance website. The consultation shall have been opened for stakeholder input for a period of at least six weeks. Measures considered in the public consultation shall have included the application of withholding taxes and the introduction of non-deductibility of outbound payments. |
| 98 | 3.6 Aggressive Tax Planning | Milestone | Legislation applying to outbound payments to prevent double non-taxation introduced | Provision in the legislation indicating the entry into force of the legislation | - | - | - | Q1 | 2024 | Legislation shall have entered into force. It shall apply to outbound payments (interests, royalties and dividends) to prevent double non-taxation, also applying beyond countries listed on the EU list of non-cooperative tax jurisdictions, including all no-tax and zero-tax jurisdictions. Measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted. |
| 99 | 3.7 Pensions | Milestone | Report on supplementary pension landscape | Publication of report by the Interdepartmental Pensions Reform and Taxation Group to help simplify and harmonise the | - | - | - | Q4 | 2020 | A report by the Interdepartmental Pensions Reform and Taxation Group shall have been published. It shall have presented a number of recommendations on how to advance the goal of simplifying and harmonising the supplementary pension landscape. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|---|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | supplementary pension landscape | | | | | | |
| 100 | 3.7 Pensions | Milestone | Legislative measures to simplify and harmonise the supplementary pension's landscape | Provision in the legislation indicating the entry into force of the legislation | - | - | - | Q4 | 2022 | Legislation shall have entered into force taking into account the following specific recommendations of the report mentioned in milestone 99: (i) it shall remove a rule which prohibits transfers from second pillar occupational schemes to third pillar personal retirement savings accounts (PRSAs), where the individual has more than 15 years qualifying service; (ii) it shall remove the benefit-in-kind charge on employee's pension; and (iii) it shall abolish the 'approved minimum retirement fund'. This shall support the harmonisation across pension products and occupational pension schemes, including the tax treatment of employer contributions to employees' pensions, and shall also contribute to the simplification of the drawdown process |
| 101 | 3.8 Increasing The Provision Of Social And Affordable Housing | Milestone | Entry into operation of the LDA as a commercial state agency | Entry into operation of LDA as commercial state agency | - | - | - | Q4 | 2021 | The Land Development Agency Bill shall have entered into force and the Land Development Agency (LDA) shall have been established as a Designated Activity Company under the Companies Act. The purposes of the LDA shall include to increase the supply of housing in the State and in particular social and affordable housing. It is expected that this measure does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|---|---------------------------------------|----------|------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | In particular, the LDA shall ensure compliance with relevant EU and national environmental legislation, and shall require the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. |
| 102 | 3.8 Increasing The Provision Of Social And Affordable Housing | Target | Homes made available for sale through the new Affordable Purchase scheme for homes on public lands | - | Number | 0 | 100 | Q3 | 2023 | At least 100 homes shall have been made available for sale through the Affordable Purchase Scheme for homes on public lands. |
| 103 | 3.8 Increasing The Provision Of Social And | Target | Homes delivered under the cost rental scheme | - | Number | 0 | 450 | Q3 | 2023 | At least 450 homes shall have been completed and tenanted under the cost rental scheme. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|---|---------------------------------------|----------|---------|------------------------------------|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | Affordable Housing | | | | | | | | | |
| 104 | 3.8 Increasing The Provision Of Social And Affordable Housing | Target | Homes made available for sale to purchasers who avail of the equity support scheme | - | Number | 0 | 100 | Q3 | 2023 | At least 100 homes shall have been made available for sale to purchasers who avail of the equity support scheme. |
| 105 | 3.9 Health | Milestone | Entry into operation of Sláintecare Consultant Contract | Entry into operation of Sláintecare Consultant Contract | - | - | - | Q3 | 2021 | The Sláintecare Consultant Contract shall have entered into operation. It shall include increased salary over existing new entrant salary levels and new contractual arrangements for consultants. The contract shall be a 'public only' contract of employment, with no provision for any private practice, on or offsite. The new contract shall have been applicable to all contracts issued after 30 September 2021 at the latest. All existing consultants shall have been offered the opportunity to switch permanently to the Sláintecare Consultant Contract, but shall have been able to retain the option to remain on their existing contract. |
| 106 | 3.9 Health | Target | Community Health Networks accepting referrals from general practitioners | - | Number | 0 | 96 | Q4 | 2022 | A total of 96 Community Health Network (CHN) shall have accepted referrals from general practitioners. |
| 107 | 3.9 Health | Target | Patients participating in the Chronic Disease Management Structured | - | Number | - | 430 000 | Q4 | 2023 | The Chronic Disease Management Structured Treatment Programme shall be expanded to eligible patients aged 18 years and over. At least 430 000 patients shall have received a review under the Chronic Disease Management Structured Treatment Programme. |

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

D. AUDIT AND CONTROL

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

A repository system for recording, storing and making available all relevant data related to the implementation of the recovery and resilience plan - the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners - shall be operational before the first payment request is submitted. Ireland shall submit a dedicated audit report before the first payment request confirming the effectiveness of the functionalities of the repository system. The audit report shall be undertaken to analyse any related weaknesses found and corrective actions taken or planned.

In addition, before making the first payment request under the Recovery and Resilience Facility, Ireland shall ensure that the administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body is guaranteed by means of a workload analysis.

The Implementing Body with the objective of strengthening the framework further to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding shall issue instructions to the Accountable Departments on ex-ante conflict of interests and double funding checks, on fraud risk assessment and on-the-spot verifications.

Milestone 110 under this measure shall be fulfilled by the time of submission of the second request for payment to the Commission.

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

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-------------------|---|--------------------|--|--|---------------------------------------|----------|------|------------------------------------|-----------------------------------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 108 | Monitoring and implementation of the plan | Milestone | Repository system for audit and controls: information for monitoring implementation of RRF | An audit report confirming repository system functionalities | - | - | - | Q4 | 2021 | A repository system for monitoring the implementation of the RRF shall be in place and operational before the first payment request. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by points (i) to (iii) of point (d) of Article 22(2) of the RRF Regulation. |
| 109 | Monitoring and implementation of the plan | Milestone | Administrative capacity of the Implementing Body and the audit body | A report confirming the commitment of resources for the Implementing Body and the audit body | - | - | - | Q4 | 2021 | The administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body shall be guaranteed by the first payment request by means of a workload analysis. |
| 110 | Monitoring and implementation of the plan | Milestone | Strengthening framework to prevent, detect, and correct any serious irregularities | Issued instructions | - | - | - | Before the second payment request | Before the second payment request | The Implementing Body of the Irish Recovery and Resilience Plan shall issue instructions to the Accountable Departments with the objective to strengthen the framework to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding. These instructions shall include, as a minimum: (a) Instructions for the Accountable Departments to conduct ex-ante conflict of interests and double funding checks through the use of |

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | <p>appropriate national databases and data mining and risk scoring tools. The instructions should also include which data must be collected and reported by Accountable Departments from final recipients;</p> <p>(b) Instructions for the Accountable Departments to conduct a fraud risk assessment for their respective RRF measures;</p> <p>(c) Clear procedures for on-the-spot verifications to be performed by the Accountable Departments.</p> |
|--|--|--|--|--|--|--|--|--|--|--|

E. REPowerEU

This component of the Irish recovery and resilience plan is structured around six measures and contributes to addressing the challenges of the green transition, in particular the need to improve energy efficiency in buildings, accelerate the development of additional generation capacity from renewable energy sources, reduce dependency on imported fossil fuels, and improve the availability and accessibility of net-zero public transportation.

The objective of the REPowerEU chapter of the Irish recovery and resilience plan is to:

- Increase and accelerate the deployment of renewable energy by increasing the production capacity of sustainable biomethane and accelerating the deployment of offshore wind energy through the adoption of a policy statement on the establishment of a plan-led regime, the adoption of a designated maritime area plan, and the commencement of an auction for development rights to these areas.
- Boost energy efficiency and reducing energy system costs by providing retrofit schemes to public buildings such as administrative buildings, hospitals and schools, and reducing primary energy consumption in public buildings.
- Bolster the provision of sustainable and net-zero public transport through the construction of battery charging infrastructure for the Dublin City Centre to Drogheda line, part of Ireland's Core Network under the TEN-T Regulation.

All measures included in the Irish REPowerEU chapter have cross-border or multi-country effects. Increasing the share of renewable energy sources, either through auctions for offshore renewable energy sources or supporting the upscaling of a sustainable biomethane industry, has a cross-border or multi-country dimension because it contributes towards ensuring the security of supply as well as removing bottlenecks in the energy flows and freeing up excess capacity for interconnection purposes. Similarly, addressing primary energy consumption and reducing energy demand also contributes towards cross-border objectives through freeing up capacity, and thereby supply, for other Member States. Lastly, increasing the availability and accessibility of net-zero public transport in TEN-T corridors is likely to help reduce the demand for fossil fuels for the purposes of private transport.

The REPowerEU chapter supports addressing the country-specific recommendations on reducing the overall reliance on fossil fuels (country-specific recommendation 4.1 in 2022 and 4.1 in 2023) by accelerating the deployment of renewable energy, in particular offshore wind and sustainable biomethane, and rationalising the planning and permitting framework for renewables (country-specific recommendation 4.2 in 2022 and 4.4 in 2023), as well as implementing additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs (country-specific recommendation 4.5 in 2023). In addition, through retrofit measures bringing reductions in public sector energy consumption, the chapter helps addressing the recommendation to expand public investment for the green transition and energy security (country-specific recommendation 1 in 2022).

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

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

Investment: 5.1 Upscaling a Biomethane Industry in Ireland

The objective of this measure is to boost the production and uptake of sustainable biomethane.

The investment consists of the adoption by the Irish government of a National Biomethane Strategy and funding a capital grant for the construction or upgrade of production facilities.

Investment: 5.2 Drogheda Charging Infrastructure

The objective of the investment is to construct rail transport charging infrastructure.

The investment consists of the installation of train battery charging infrastructure with a charging capacity of at least 3.5 megawatt-hours (MWh).

Investment: 5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder

The objective of the investment is to provide energy retrofits for the healthcare sector.

The investment consists of energy efficiency works in at least eight Health Sector Executive (HSE) buildings.

Investment: 5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme

The objective of the investment is to renovate all, or sections of, a selection of primary and post-primary schools and to help deliver the Energy Profile Inventory of Schools programme.

The investment consists of energy efficiency works in at least 32 schools.

Investment: 5.5 Retrofit of No.6 Ely Place

The objective of this investment is to retrofit a public building on the site of no. 6 Ely Place in Dublin.

The measure consists of the retrofitting of at least 3 500 square meters of the building.

Reform: 5.6: Offshore Renewable Electricity Support Scheme (ORESS).

The objective of the reform is to accelerate the uptake of offshore renewable energy sources in Ireland.

The reform consists of the publication of a policy statement by the Irish Government, the approval of the South Coast Designated Maritime Area Plan, and the publication of the final result of the Tonn Nua Offshore Renewable Electricity Support Scheme auction.

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

| Nr. | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-----|--|--------------------|--|---|--|----------|------|--|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 111 | 5.1 Upscaling a Biomethane Industry in Ireland | Milestone | Strategy for the production and deployment of sustainable biomethane | Adoption and publication of the Strategy | - | - | - | Q2 | 2024 | The Irish government shall adopt and publish the National Biomethane Strategy. The Strategy shall identify actions to support the development of the sustainable biomethane industry. |
| 112 | 5.1 Upscaling a Biomethane Industry in Ireland | Milestone | Call for applications for the construction or upgrade of biomethane plants | Call for applications published | - | - | - | Q4 | 2024 | Publication of the call for applications for grants for the construction or upgrade of biomethane plants. The terms and conditions for the grant shall require the compliance with the Renewable Energy Directive 2018/2001/EU, in particular that the facilities meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29-31 and the rules on food and feed-based biofuels set out in Article 26. It shall also include the selection criterion that the traffic of trucks transporting biowaste shall be minimised. |
| 113 | 5.1 Upscaling a Biomethane Industry in Ireland | Milestone | Construction or upgrade of biomethane | Construction or upgrade of biomethane production facilities | - | - | - | Q2 | 2026 | Construction or upgrading of biomethane production facilities |

| Nr. | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-----|--|--------------------|---|--|--|----------|------|--|------|--|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | production capacity | | | | | | | for a capacity of at least 0.39 terawatt-hours. |
| 114 | 5.2 Drogheda Charging Infrastructure | Milestone | Award of the contracts for train charging infrastructure and stabling works | Award of contracts | - | - | - | Q2 | 2024 | The contract for train-charging infrastructure installation at Drogheda and the contract for the stabling works shall have been awarded. |
| 115 | 5.2 Drogheda Charging Infrastructure | Milestone | Installation of battery train charging infrastructure | Installation of battery charging infrastructure | - | - | - | Q2 | 2026 | Installation of battery electric train charging infrastructure. |
| 117 | 5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder | Milestone | Energy efficiency works in HSE buildings. | Building energy rating for energy efficiency works | - | - | - | Q2 | 2026 | Estimated primary energy use shall have been reduced by at least 30% in at least eight HSE buildings. |
| 119 | 5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme | Milestone | Energy efficiency works in schools | Building energy rating for energy efficiency works | - | - | - | Q2 | 2026 | Estimated primary energy use shall have been reduced by at least 30% in at least 32 school buildings. |
| 121 | 5.5 Retrofit of no. 6 Ely Place | Milestone | Retrofitting works in public office building | Building energy rating for retrofitting works | - | - | - | Q1 | 2026 | Retrofit works for at least 3 500 square meters of the building located on 6 Ely Place. This shall lead to an at least 30% reduction in estimated primary energy use. |
| 122 | 5.6 Offshore Renewable Electricity Support Scheme (ORESS) | Milestone | Publication of statement and approval of South Coast | Publication of statement and approval of South Coast | - | - | - | Q4 | 2024 | A statement by the Irish Government shall have been published, specifying a target of at least 5 GW of grid connected offshore wind to be delivered by |

| Nr. | Related Measure (Reform or Investment) | Milestone / Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|-----|---|--------------------|-------------------------------|--|--|----------|------|--|------|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | Designated Maritime Area Plan | Designated Maritime Area Plan | | | | | | 2030 and setting out the parameters of the policy. The South Coast Designated Maritime Area Plan shall have been approved. |
| 123 | 5.6 Offshore Renewable Electricity Support Scheme (ORESS) | Milestone | Final Auction Results | Publication of Final Auction Results | - | - | - | Q1 | 2026 | The Final Auction Results shall have been published. |

2. ESTIMATED TOTAL COST OF THE RECOVERY AND RESILIENCE PLAN

The estimated total cost of the recovery and resilience plan of Ireland is EUR 1 153 797 007.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

1.1. First Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|--|
| 95 | 3.6 Aggressive Tax Planning | Milestone | Amendment of capital allowances on intangible assets |
| 47 | 1.9 Carbon Tax | Milestone | Carbon tax rate trajectory Legislation |
| 99 | 3.7 Pensions | Milestone | Report on supplementary pension landscape |
| 96 | 3.6 Aggressive Tax Planning | Milestone | Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions |
| 48 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2021 |
| 32 | 1.6 Enhanced Rehabilitation of Peatlands | Milestone | Peatlands rehabilitation preliminary study |
| 43 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021 |
| 45 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | First update of the Climate Action Plan |
| 69 | 2.6.1 Suite of e-health projects - ePharmacy | Milestone | Award of the contracts for ePharmacy systems |
| 76 | 2.7 Addressing the digital divide and enhancing digital skills | Milestone | Publication of 10 Year Strategy on adult skills |
| 80 | 3.2 Solas Recovery Skills Response Programme | Milestone | Publication of all skill provision opportunities under the 'Skills to Compete' programme |
| 105 | 3.9 Health | Milestone | Entry into operation of Sláintecare Consultant Contract |
| 61 | 2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure | Milestone | Publication of the circular to schools to communicate the funding criteria |
| 9 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Commencement of the retrofit works |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|--|
| 14 | 1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an additional platform at Kent Station | Milestone | Awarding design contract Kent station |
| 33 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Start of works on first bogs |
| 44 | 1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021 | Milestone | Adoption of the first three 5-yearly carbon budgets programme |
| 62 | 2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure | Target | Funding issued to primary and post-primary schools |
| 72 | 2.6.2 Suite of e-health projects - integrated financial management system | Milestone | Completion of building and configuration of the integrated financial management system |
| 74 | 2.7 Addressing the digital divide and enhancing digital skills | Milestone | Publication of Digital Strategy for schools |
| 77 | 2.7 Addressing the digital divide and enhancing digital skills | Target | Disadvantaged students equipped with ICT devices |
| 81 | 3.2 Solas Recovery Skills Response Programme | Milestone | Publication of all Green skills provision and modules opportunities |
| 91 | 3.5 Anti-Money Laundering | Target | Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU) |
| 92 | 3.5 Anti-Money Laundering | Milestone | Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 |
| 97 | 3.6 Aggressive Tax Planning | Milestone | Economic analysis on outbound payment flows and recent reforms and public consultation on measures applying to outbound payments |
| 101 | 3.8 Increasing The Provision Of Social And Affordable Housing | Milestone | Entry into operation of the LDA as a commercial state agency |
| 108 | Monitoring and implementation of the plan | Milestone | Repository system for audit and controls: information for monitoring implementation of RRF |
| 109 | Monitoring and implementation of the plan | Milestone | Administrative capacity of the Implementing Body and the audit body |
| 37 | 1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants | Milestone | Selection of eligible waste water treatment plants |
| 53 | 2.1 Development of a shared Government data centre | Milestone | Signature of the contract for the building of the data centre facility |
| 84 | 3.3 Technological Universities Transformation Fund | Milestone | Project grants awarded under the Education and Training Reforms programme |
| 88 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Milestone | Publication of a programme for the implementation of the SME Test and communication to all Government departments |
| 93 | 3.5 Anti-Money Laundering | Milestone | Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|---|--------------------|--|
| | | | Trust or Company Service Providers (TCSPs) |
| 38 | 1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants | Milestone | Start of the upgrade of small waste water treatment plants |
| 41 | 1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites | Milestone | Publication of sites selected for the monitoring |
| 49 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2022 |
| 56 | 2.2 Digital Transformation of Irish Enterprise | Milestone | Launch of calls for proposals |
| 59 | 2.3.1 Digital Infrastructure and Funding to Schools - Connectivity | Target | Connection of schools to broadband network |
| 89 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Milestone | Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government |
| 12 | 1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail | Milestone | Signature of contract for electric / battery-electric fleet |
| | | Instalment Amount | EUR 323 803 933 |

1.2. Second Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|--|
| 4 | 1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund | Milestone | Launch of call for proposals |
| 17 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton | Milestone | Submission of environmental impact assessment |
| 57 | 2.2 Digital Transformation of Irish Enterprise | Milestone | European Digital Innovation Hubs established |
| 63 | 2.4 Online response option for the census | Milestone | The pilot for the online data collection is tested for verification of feasibility |
| 60 | 2.3.1 Digital Infrastructure and Funding to Schools - Connectivity | Target | Connection of schools to broadband network |
| 15 | 1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an additional platform at Kent Station | Milestone | Construction contracts award |
| 18 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton | Milestone | Construction contract awarded |
| 21 | 1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines | Milestone | Main design and build contract awarded |
| 75 | 2.7 Addressing the digital divide and enhancing digital skills | Target | Increase of graduates with high level ICT skills |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|---|--------------------|--|
| 100 | 3.7 Pensions | Milestone | Legislative measures to simplify and harmonise the supplementary pension's landscape |
| 106 | 3.9 Health | Target | Community Health Networks accepting referrals from general practitioners |
| 90 | 3.4 Reducing Regulatory Barriers To Entrepreneurship | Target | Government Departments having applied the SME test |
| 50 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2023 |
| 102 | 3.8 Increasing The Provision Of Social And Affordable Housing | Target | Homes made available for sale through the new Affordable Purchase scheme for homes on public lands |
| 103 | 3.8 Increasing The Provision Of Social And Affordable Housing | Target | Homes delivered under the cost rental scheme |
| 104 | 3.8 Increasing The Provision Of Social And Affordable Housing | Target | Homes made available for sale to purchasers who avail of the equity support scheme |
| 110 | Monitoring and implementation of the plan | Milestone | Strengthening framework to prevent, detect, and correct any serious irregularities |
| | | Instalment Amount | EUR 115 511 906 |

1.3. Third Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|---|--------------------|---|
| 11 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Retrofit work of the Tom Johnson House is completed |
| 22 | 1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines | Milestone | Acceptance of scheme detailed design |
| 34 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Start of works on additional bogs |
| 40 | 1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants | Target | Feasibility studies and assessments assessing opportunities for further upgrades |
| 70 | 2.6.1 Suite of e-health projects - ePharmacy | Milestone | Completion of building and configuration of ePharmacy |
| 107 | 3.9 Health | Target | Patients participating in the Chronic Disease Management Structured Treatment Programme |
| 19 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton | Milestone | Commencement of works Glounthaune-Midleton line |
| 98 | 3.6 Aggressive Tax Planning | Milestone | Legislation applying to outbound payments to prevent double non-taxation introduced |
| 51 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2024 |
| 52 | 1.9 Carbon Tax | Milestone | Carbon tax rate increase for 2025 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|--|
| 86 | 3.3 Technological Universities Transformation Fund | Target | Staff members of all five Technological Universities having participated in upskilling and development activities |
| 87 | 3.3 Technological Universities Transformation Fund | Target | Students of all five technological universities enrolled in a new or reformed curriculum or having benefitted from new or reformed training or learning activities |
| 111 | 5.1 Upscaling a Biomethane Industry in Ireland | Milestone | Strategy for the production and deployment of sustainable biomethane |
| 114 | 5.2 Drogheda Charging Infrastructure | Milestone | Award of the contracts for train charging infrastructure and stabling works |
| | | Instalment Amount | EUR 240 286 336 |

1.4. Fourth Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|---|--------------------|--|
| 16 | 1.4.1 Enable future electrification through targeted investment in Cork commuter rail | Milestone | Through through-running platform constructed |
| 67 | 2.5 Installation of compute nodes | Target | Installation of compute nodes |
| 85 | 3.3 Technological Universities Transformation Fund | Milestone | Approval of project reports |
| 54 | 2.1 Construction of a Government data centre | Milestone | Construction of the data centre |
| 73 | 2.6.2 Suite of e-health projects - integrated financial management system | Target | Launch of the integrated financial management system |
| 82 | 3.2 Solas Recovery Skills Response Programme | Target | Enrolments of learners in the Green Skills Action Programme and the Skills to Compete Initiative |
| 112 | 5.1 Upscaling a Biomethane Industry in Ireland | Milestone | Call for applications for the construction or upgrade of production facilities |
| 122 | 5.6 Offshore Renewable Electricity Support Scheme (ORESS) | Milestone | Publication of policy statement and approval of South Coast Designated Maritime Area Plan |
| | | Instalment Amount | EUR 249 302 195 |

1.5. Fifth Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|---|
| 39 | 1.7 River Basin Management Plan - | Target | Small waste water treatment plants upgraded |
| 42 | 1.7 River Basin Management Plan | Milestone | Final report |
| 24 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|-------------------|--|--------------------|--|
| 24a | 1.5 National Grand Challenge | Milestone | Launch of calls |
| 27 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects |
| 20 | 1.4.2 Enable future electrification through targeted investment in Cork commuter rail | Target | Track installation works between Glounthaune and Midleton |
| 30 | 1.5 National Grand Challenge | Milestone | Award of letters of offer for selected projects |
| 58 | 2.2 Digital Transformation of Irish Enterprise | Target | Digital transition fund passed for payment |
| 65 | 2.4 Online response option for the census | Milestone | The pilot for the online data collection is tested for verification of feasibility |
| 23 | 1.4.3 Enable future electrification through targeted investment in Cork commuter rail | Target | Installation of re-signalling works |
| 36 | 1.6 Enhanced Rehabilitation of Peatlands | Target | Substantial completion of rehabilitation work |
| 10 | 1.3 Public Sector Buildings' Energy Retrofit Programme | Milestone | Retrofit of public buildings |
| 94 | 3.5 Anti-Money Laundering | Milestone | Entry into force of legislation introducing an administrative financial sanctions regime |
| 113 | 5.1 Upscaling a Biomethane Industry in Ireland | Target | Construction or upgrade of biomethane production capacity |
| 115 | 5.2 Drogheda Charging Infrastructure | Milestone | Installation of battery train charging infrastructure |
| 117 | 5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder | Milestone | Energy efficiency works in HSE sites. |
| 119 | 5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools | Milestone | Energy efficiency works in schools |
| 121 | 5.5 Restoration and Refurbishment of no. 6 Ely Place | Milestone | Retrofitting works in public office building |
| 123 | 5.6 Offshore Renewable Electricity Support Scheme (ORESS) | Milestone | Final Auction Results |
| | | Instalment Amount | EUR 224 892 637 |

SECTION 3: ADDITIONAL ARRANGEMENTS

1. Arrangements for monitoring and implementation of the recovery and resilience plan

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

- An Implementing Body shall have been created within the Department of Public Expenditure and Reform. It shall be responsible for the overall strategic monitoring and management of the plan as well as for the coordination among Irish authorities. The Implementing Body shall report to the Minister for Public Expenditure and Reform. It shall provide technical and systems support and communicate at national level to promote and publicise funding from the RRF.
- The Implementing Body shall also be the body drawing up the requests for payment to the Commission. Every payment application shall be accompanied by a management declaration and a summary of audits and controls undertaken by the Independent Audit Body for the plan, summarising the scope of the controls undertaken, the weaknesses identified, and the corrective actions undertaken. To that end, the Implementing Body shall collect the results of audit procedures undertaken by the Independent Audit Body, as well as all cases of serious irregularities, including cases of fraud or suspicion of fraud, corruption and conflict of interests, which shall feed into the summary of audits.
- The Internal and EU Audit Unit of the Department of Public Expenditure and Reform shall be the Independent Audit Body for the plan. The Independent Audit Body shall be responsible for conducting audits on the achievement of milestones and targets, through an appropriate sampling methodology. It shall verify the management declaration before each payment request is sent to the Commission. Risk assessment shall be performed on an ongoing basis and shall be used as the basis for the audit plan. The Independent Audit Body shall function professionally, adhering to the Internal Audit Standards (2012) of the Department of Public Expenditure and Reform and taking account of the Code of Ethics and International Standards of the Institute of Internal Auditors, in particular, the International Professional Practices Framework (IPPF). It shall be ensured that the selected sample includes a sufficient number of measures.
- Accountability for the delivery of a specific measure and the reporting on it shall lie with a department or another body designated as accountable for that measure, although other departments or other bodies may also be involved in some aspects of the implementation of that measure. The plan includes a list of departments and other bodies designated as accountable for each measure.
- Accountable departments and other bodies shall be required to apply the Public Spending Code that contains a set of rules, procedures and guidance to ensure value for money in public expenditure across the Irish Public Service. Accountable departments and other bodies shall be responsible for meeting all regulatory, monitoring and control requirements, reporting on their respective milestones and targets, reporting on costs as appropriate, communicating at project level, and record keeping.
- All responsible departments and bodies as well as the Implementing Body shall be represented in a Delivery Committee, which shall be established. The Delivery Committee shall meet at least quarterly. It shall be chaired by the Department of Public Expenditure and Reform, and deputy co-chaired by the Department of Taoiseach and the Department of Finance, at senior official level. It shall maintain ongoing oversight over the implementation of the plan and address issues as they arise.

The Delivery Committee shall be tasked with driving measure delivery and provide a forum for collaboration and coordination across the plan. Issues related both to the implementation of the plan and to the European Semester shall be subject to close cooperation between the Department of Public Expenditure and Reform, the Department of Taoiseach and the Department of Finance.

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

The Implementing Body, within the Department of Public Expenditure and Reform, shall act as a single contact point for the Commission. It shall act as a coordinating body for monitoring progress on milestones and targets, oversee the implementation of control measures, provide confirmation on the reliability of the data and the progress of measures, and provide reporting and request for payments.

A dedicated RRF information system, which is under development and subject to a dedicated milestone (number 108), shall be used by the Implementing Body for the implementation of the plan. Its core functionalities, or a contingency system with the required core functionalities, shall be in place by the first payment request. A repository system shall record and store the relevant data related to the implementation of the recovery and resilience plan, in particular on the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners, by the first payment request. The Implementing Body shall be able to provide access to the underlying relevant data to the Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 1 of this Annex, Ireland shall submit to the Commission a duly justified request for payment of the financial contribution. Ireland shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.