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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

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To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: COMMISSION STAFF WORKING DOCUMENT Updated climate and digital tagging of the Recovery and Resilience Plan of Denmark
Accompanying the document Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark



Brussels, 10.4.2026
SWD(2026) 113 final

COMMISSION STAFF WORKING DOCUMENT

Updated climate and digital tagging of the Recovery and Resilience Plan of Denmark

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

**amending the Implementing Decision of 13 July 2021 on the approval of the assessment
of the recovery and resilience plan for Denmark**

{COM(2026) 162 final}

Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of Denmark

The table below presents the detailed application of the climate tracking and digital tagging methodologies set out respectively in Annexes VI and VII to Regulation (EU) 2021/241 in the modified Danish recovery and resilience plan.

Int. Field = intervention field.

Coeff. = Coefficient for the calculation of support to climate change objectives and to digital transition, on the basis of Annex VI and Annex VII of the RRF Regulation.

New or revised measures are marked in yellow to distinguish them from the unchanged measures in the RRP.

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate ^[1]		Digital ^[2]	
			Int. Field	Coeff. %	Int. Field	Coeff. %
C1.I3	Digital solutions in the health care sector	2			095	100%
C2.I1	Organic farming	11	027	100%		
C2.I2	Organic transition of public kitchens	5	027	100%		
C2.I3	Organic Innovation Centre	5	022	100%		
C2.I4	Plant based organic projects	3	027	100%		
C2.I5	Climate technologies in agriculture	27	022	100%		
C2.R1	Carbon rich soils	35	027	100%		
C3.I1	Replacing oil burners and gas furnaces	0	025bis	100%		

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate ^[1]		Digital ^[2]	
			Int. Field	Coeff. %	Int. Field	Coeff. %
C3.I2	Energy efficiency in industry	0	024ter	100%		
C3.I3	Energy renovations in public buildings	40	026bis	100%		
C3.I4	Energy efficiency in residential buildings	110	025bis	100%		
C3.I5	CCS-storage potential	27	022	100%		
C4.I1.1	Investment window – green share	163	027	100%		
C4.I1.2	Investment window – digital share	163			010bis	100%
C4.I2.1	Accelerated depreciation – green share	33	027	100%		
C4.I2.2	Accelerated depreciation – digital share	69			010	100%
C4.R1	Expert group to prepare proposals for a CO2e-tax	1	01	100%		
C5.R1	Re-prioritisation of the registration tax of vehicles and low electricity tax on charging electric vehicles	229	N.A.*	100%		
C5.I2	Development test of road-pricing	3	022	100%		
C5.I4	Analysis of test scheme with double trailers	0,1	022	100%		

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate ^[1]		Digital ^[2]	
			Int. Field	Coeff. %	Int. Field	Coeff. %
C5.I5	Analysis of the regulation on weight and dimensions to optimise heavy haulage	0,1	022	100%		
C5.I6	Scheme to infrastructure for electric bicycles	1	075	100%		
C5.I7	Investments in bike paths in state roads and bicycle subsidy scheme for municipalities	56	075	100%		
C6.R1	Digital strategy	67			011	100%
C6.I1	SME's digital transition and trade	9			010	100%
C6.I2	Broadband pool	13			053	100%
C7.I5.1	Incentives to boost R&D in companies – green share	15	022	100%		
C7.I5.2	Incentives to boost R&D in companies – digital share	59			009bis	100%
C7.I1	Research in green solutions	94	022	100%		
C8.R1	National energy crisis staff (NEKST)	3	028	100%		
C8.I1.1	Renewable energy - Preparations for 4 GW offshore wind	13	028	100%		
C8.I1.2	Renewable energy - Screening of areas for offshore wind in Denmark	7	028	100%		

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate ^[1]		Digital ^[2]	
			Int. Field	Coeff. %	Int. Field	Coeff. %
C8.I2	Green upskilling	28	01	100%		
C8.I3	Replacing oil burners and gas furnaces (upscaling existing measure)	185	025bis	100%		
C8.I5	Energy efficiency in industry (upscaling existing measure)	37	024bis**	40%		

^[1] While the total cost of the Danish recovery and resilience plan exceeds the total allocation of non-repayable financial support to Denmark, Denmark will ensure that all spending related to the investments mentioned in this table as contributing to climate objectives are fully financed by the funds from the Recovery and Resilience Facility.

^[2] Reforms and investments in the REPowerEU chapter are not taken into account when calculating the plan's contribution to the digital target requirement set by Regulation (EU) 2021/241.

* The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for measures supporting zero emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles).

** The scheme will also support SMEs alongside large enterprises.