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2026/0131 (NLE)

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 Spain

{SWD(2026) 135 final}

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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 Facility[1], 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 Spain on 3 April 2021, the Commission proposed its positive assessment to the Council. On 13 July 2021, the Council approved the positive assessment by means of an implementing decision[2] ('the Council Implementing Decision of 13 July 2021'). The Council Implementing Decision of 13 July 2021 was amended by the Council Implementing Decisions of 17 October 2023[3], 14 May 2024[4], 21 January 2025[5], 13 May 2025[6], 12 June 2025[7], 10 October 2025[8], and 20 January 2026[9].

(2) On 10 March 2026, Spain made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 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, Spain has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by Spain because of objective circumstances concern 62 measures.

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1 OJ L 57, 18.2.2021, p. 17, ELI: https://eur-lex.europa.eu/eli/reg/2021/241/oj
2 ST 10150/21 INIT; ST 10150/21 ADD 1 REV 2.
3 ST 13695/23 INIT; ST 13695/23 REV 1 (en); ST 13695/23 ADD 1 REV 1.
4 ST 9303/24 INIT; ST 9303/24 ADD 1.
5 ST 17099/24 INIT; ST 17099/24 ADD 1.
6 ST 8053/25 INIT; ST 8053/25 ADD 1.
7 ST 9583/25 INIT; ST 9583/25 ADD1; ST 9583/25 ADD 1 COR 1; ST 10408/25.
8 ST 13075/25 INIT; ST 13075/25 ADD 1.
9 ST 17031/25 INIT; ST 17031/25ADD1; ST 17031/25 COR1 (es).

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(4) Spain has explained that one measure has been amended due to lack of demand. This concerns C13.I3 (Digitalisation and Innovation and subsidy scheme for the digitalisation of companies). On this basis, Spain has requested that that measure be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(5) Spain has explained that 59 measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns C1.I1 (Low-emission areas and transformation of urban and metropolitan transport), C1.I2 (Incentive scheme for the installation of recharging points, the purchase of electric vehicles and innovation in electro-mobility), C1.I3 (Measures to improve the attractiveness and accessibility of the railway network), C3.I1 (Plan to enhance efficiency and sustainability in irrigation), C3.I12 (Plan to improve efficiency and sustainability in irrigation), C10.I1 (Investment in Just Transition), C11.R1 (Reform for the modernisation and digitalisation of the administration), C11.I1 (Modernisation of the General State Administration), C11.I3 (Digital transformation and modernisation of the Ministry of Territorial Policy and Democratic Memory, Ministry of Digital Transformation and Public Service, and the regional and local administrations, as well as the National Health Service), C11.I4 (Energy transition plan in the General State Administration), C11.I6 (Cybersecurity), C12.R2 (Waste policy and boosting the circular economy), C12.I2 (Programme to boost competitiveness and industrial sustainability), C12.I4 (Reinforcing the industry of the semiconductors value chain), C12.I5 (Subsidy scheme to support the circular economy), C12.I6 (Subsidy scheme to support strategic projects in the value chain of electric cars and other industrial sectors (grants)), C12.I7 (Support scheme to strategic projects in the value chain of electric cars (loans)), C13.R3 (Revision of Securities Markets and Investment Services Law); C13.I1 (Entrepreneurship), C13.I4 (Support for Trade), C13.I5 (Internationalisation), C13.I10 (The COVID-19 Business Recapitalisation Fund (FONREC)), C13.I12 (ENISA Entrepreneurship and SME Fund), C13.I14 (Equity injection into ICO). C14.I2 (Smart destination platform and digitalisation of the tourism sector), C14.I3 (Tourism resilience for extra-peninsular territories), C14.I4 (Special actions in the field of competitiveness), C15.I2 (Enhancing connectivity in centres of reference), C16.R1 (National AI Strategy), C17.I6 (Health), C17.I9 (Aerospace), C17.I10 (Loan support under PERTE Health and PERTE Aerospace), C18.R3 (State Agency for Public Health, appointment and reappointment of Centres, Services and Units of Reference (CSURs), and reorganisation of care not managed by those Centres), C18.I3 (Increased capacities to respond to health crises), C18.I4 (Training of health professionals and improving the treatment of patients with rare diseases), C18.I5 (Plan to rationalise the consumption of pharmaceuticals and promote sustainability, and expand the portfolio of genomic services in the National Health System), C18.I6 (National Health Data Space), C19.I1 (Transversal digital skills), C19.I4 (Digital professionals), C20.I1 (Skills development), C20.I3 (Offer expansion and internationalisation of vocational training), C21.R2 (New curriculum model to improve the quality of education), C21.I2 (Program for orientation, progress and educational enrichment ("PROA+"), C21.I3 (Support to vulnerable students), C21.I5 (University digital capacities and education), C22.R5 (Improvement of the system of non-contributory financial benefits of the General State Administration), C22.I1 (Long-term care and support plan: deinstitutionalisation, equipment and technology), C22.I3 (Spain Accessible Country Plan), C22.I4 (Plan Spain protects you from violence against women), C23.I5

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(Governance and boost of policies to support activation, C23.I6 (Comprehensive plan to boost the social economy), C23.I7 (Promoting inclusive growth by linking social inclusion policies to the national minimum income scheme ('IMV')), C24.I2 (Boosting culture across the territory), C26.I3 (Promotion of sports), C31.I1 (Investment promoting self-consumption (based on renewable energy and behind-the-meter storage)), C31.I2 (Scheme to support the production and uptake of renewable hydrogen), C31.I3 (Subsidy Scheme to support the decarbonisation of the industrial sector and value chain of renewable energy sources and storage), C31.I6 (Subsidy scheme for decarbonisation projects (grants), and C32.I1 (Green and sustainable mobility and infrastructure). On this basis, Spain has requested that those measures be amended. Furthermore, Spain has requested that the implementation timeline of target 311 be extended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(6) Spain has explained that milestone 280 under C18.I2 (Public health campaigns and actions) is no longer achievable within the timeline envisaged, because of the need to follow verification procedures that are lengthier than initially planned but more conducive to meet the policy objectives of the measure. On this basis, Spain has requested that the implementation timeline of milestone 280 be extended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(7) Following the decrease in the level of implementation of measure C13.I3 (Digitalisation and Innovation and subsidy scheme for the digitalisation of companies) in accordance with Article 21 of Regulation (EU) 2021/241, Spain has requested to use the resources freed up to increase the level of implementation of C13.I14 (Equity injection into ICO). On this basis, Spain has requested that the level of implementation of one measure be increased. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

(8) Following the Judgment of 15 May 2025 of the Court of Justice of the European Union in Joined Cases C-623/23 [Melbán] and C-626/23 [Sergamo] (ECLI:EU:C:2025:358), the Commission considers that milestone 412 under Reform 4 (Streamlining of maternity add-ons) of Component 30 (Pensions) contains requirements that are incompatible with Union law. To ensure that the Recovery and Resilience Facility only supports measures that are compliant with Union law, milestone 412 should be removed. In order to ensure that the policy objective that milestone 412 intended to contribute is still addressed in the Council Implementing Decision, milestone 412a under Reform 6 (Measures to support gender equality in public office and policy making and enhance labour protections) of Component 22 (Action plan for the care economy, strengthening equality and inclusion policies) should be added. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

Distribution of milestones and targets

(9) 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 Spain.

Corrections of clerical errors

(10) Eight clerical errors have been identified in the text of the Council Implementing Decision of 13 July 2021, affecting seven milestones and targets and one measure under eight components. The Council Implementing Decision should be amended to

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correct these clerical errors that do not reflect the content of the RRP submitted to the Commission on 3 April 2021, as agreed between the Commission and Spain. Those clerical errors relate to target 427 under C5.I1 (Treatment, sanitation, efficiency, savings, re-use and infrastructure safety (DSEAR) actions), milestones 93 and 94 under C6.I2 (Trans-European Network for Transport Program, other works), milestone 123 under C8.R3 (Regulatory framework for a more flexible energy system), target 221 under C14.I1 (Transformation of the tourism model towards sustainability), milestone 276 under C18.R4 (Regulation of hard-to-fill posts or areas, working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research, and strengthening professional skills), milestone 324 under C22.I2 (Plan for the Modernisation of Social Services - Technological transformation, innovation, training and strengthening childcare), target 356 under C24.I2 (Boosting culture across the territory), and the description of the following measure, C13.I11 (Guarantee Instrument SGR-CERSA). These corrections do not affect the assessment or the implementation of the RRP.

Commission's assessment

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

(12) The Commission considers that the amendments put forward by Spain do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 13 July 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241 points (a), (b), (c), (d),(da), (db), (e), (g), (h), (i), (j) and (k).

Contribution to the digital transition

(13) In accordance with Article 19(3), point (f), of, and criterion 2.6 of Annex V 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 22,7 % of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.

(14) The amendments to the contribution to the digital transition relate to the correction of a clerical error resulting from the inclusion of the REPowerEU chapter in the digital tagging of the plan in the previous revision, the rectification of the digital tagging of certain projects under measure C13.I3 (Digitalisation and Innovation and subsidy scheme for the digitalisation of companies), to ensure that these projects retain their original classification of a 40% digital contribution, and to the decrease in the level of implementation of measure C13.I3. Overall, the amendments to Spain's RRP entail a net increase in the overall contribution to the digital target of the RRP by 1,2 % to 22,7 % from 21,5%. The limited scope of these amendments does not change the overall assessment of this criterion.

Financial contribution

(15) The estimated total costs of Spain's amended RRP is EUR 102 575 266 373. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Spain, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the

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European Parliament and of the Council[10], and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Spain's amended RRP should be equal to EUR 79 854 183 024. Therefore, the financial contribution made available to Spain remains unchanged.

Loans

(16) The loan support made available to Spain amounting to EUR 22 705 547 373 remains unchanged.

(17) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 13 July 2021 should be replaced entirely.

(18) 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 for Spain 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 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain is amended as follows:

the Annex is replaced by the text set out in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to the Kingdom of Spain.

Done at Brussels,

For the Council
The President

[10] 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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EUROPEAN
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COM(2026) 257 final

ANNEX

ANNEX

to the

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{SWD(2026) 135 final}

www.parlament.gv.at

ANNEX

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

1. Description of Reforms and Investments

A. COMPONENT 01: SUSTAINABLE, SAFE AND CONNECTED MOBILITY SHOCK PLAN IN URBAN AND METROPOLITAN ENVIRONMENTS

This component of the Spanish recovery and resilience plan addresses challenges concerning air quality, which mainly affect major metropolitan areas, and have led to more than 20 000 premature deaths in Spain in 2018. The overarching objective of the reforms and investments in this component is to transit towards a clean, safe and smart urban mobility. The specific objectives pursued by this component are the following:•accelerate the implementation of low-emission zones in all municipalities with more than 50 000 inhabitants and the capitals of the provinces, and the penetration of electric mobility;

- promote active mobility, as well as other measures to help reduce the use of private cars;
- the digital and sustainable transformation of the public transport sector as a real alternative to the use of private vehicles;
- improving the quality and reliability of the short-distance railway services to increase its effective use in metropolitan environments, to the detriment of the private vehicle;
- optimising traffic management and facilitating decision making to promote cleaner mobility.

The component addresses the Country Specific Recommendations on promoting public and private investment fostering the green and digital transition and sustainable transport (Country Specific Recommendation 3 2020), promoting investments in innovation and in energy efficiency and rail freight infrastructure (Country Specific Recommendation 3 2019), as well as on strengthening cooperation across level of governments (Country Specific Recommendation 4 2019).

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 'Do no significant harm' ('DNSH') Technical Guidance (2021/C58/01).

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

Reform 1 (C1.R1) - Roll-out plan for recharging and boosting electric vehicle infrastructure

The objective of this measure is to strengthen the operational and regulatory framework facilitating the deployment of recharging infrastructure to boost the use of electric vehicles.

The reform shall consist of the adoption of the following regulatory framework that aims at removing the barriers currently hampering the diffusion of charging points:

- Royal Decree regulating publicly accessible charging services and ensuring the proper and reliable functioning of the points installed;
- Royal Decree Law 23/2020 of 23 June 2020, contributing to speed up the processing of recharging infrastructure by declaring the charging facilities with a power above 250kW to be of public benefit;
- Order TMA/178/2020, reducing the administrative burden for the approval and deployment of electricity charging facilities at fuel filling stations;
- Amended Technical Building Code, increasing the minimum amounts of electric vehicle charging infrastructure in both residential and tertiary car parks, exceeding the minimum requirements of the Energy Efficiency in Buildings Directive; and
- Amended Low Voltage Electrotechnical Regulation, incorporating obligations for charging infrastructure in car parks, which are not linked to a building.

The implementation of the reform shall be completed by 30 June 2022.

Reform 2 (C1.R2) - Mobility Law

The objective of this measure is to support sustainable mobility.

This measure consists in the entry into force of the Law on Sustainable Mobility.

Investment 1 (C1.I1) - Low-emission areas and transformation of urban and metropolitan transport

The objective of this investment is to foster sustainable mobility and safety in roads.

This measure consists in the implementation of projects promoting sustainable mobility or safety in roads, and the completion of activities relating to (a) scrapping of vehicles, (b) purchase of low carbon energy emission vehicles, (c) purchase of semi-trailers or (d) installation of recharging infrastructure for electric vehicles.

Investment 2 (C1.I2) – Incentive scheme for the installation of recharging points, the purchase of electric vehicles and innovation in electro-mobility

The objective of this investment is to incentivise electromobility.

This measure consists in subsidies for implementing innovation projects on electromobility and the deployment of electric vehicles (BEV, REEV, PHEV or FCEV) and charging infrastructure.

Investment 3 (C1.I3) - Measures to improve the attractiveness and accessibility of the railway network

The objective of this investment is to improve the accessibility of the railway network. This measure consists in the implementation of infrastructure investments in the railway network.

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

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See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
1	C1.R1	M	Order TMA/178/2020 and Royal Decree-Law 23/2020	Provision in the order and Royal-Decree Law indicating their entry into force				Q4	2020	Entry into force of i) Order TMA/178/2020 to reduce the administrative burden for installing the electric recharging facilities in fuel service stations and defining the time required for the infrastructure disposal, (ii) Royal Decree-Law 23/2020 of June 23, declaring of public utility the recharging infrastructure with power greater than 250 kW to accelerate the deployment of this type of facilities.
2	C1.R1	M	Amendments to the Technical Building Code (TBC), the Low Voltage Electrotechnical Regulation (LVER) and approval of a Royal Decree to regulate public recharging services	Provision in the Code, Regulation and Royal Decree indicating their entry into force				Q2	2022	Entry into force of: i) amendments to the Technical Building Code (TBC) to provide for a) the obligation to provide pre-installation for charging points in 100 % of the new parking spaces in residential buildings and 20 % of new parking spaces in commercial and other buildings, b) to install one charging point for every 40 new parking spaces (and one for every 20 parking spaces in General State Administration buildings) and c) the obligation for previously existing non-residential car-parks of more than 20 parking spaces to adapt to the above requirement (i.e. installation of one charging point for every 40 parking spaces) by 2023; ii) amendments to the Low Voltage Electrotechnical Regulation (LVER) to incorporate obligations for charging infrastructure of car-parks which are not linked to a building and; iii) the Royal Decree to regulate public recharging services, including the relationship of subjects participating in the provision of the service (charging point operators, electric mobility service providers) and establishing their rights and obligations.
3	C1.R2	M	Entry into force of a Law on sustainable mobility	Provision in the law indicating the entry into force of the law				Q4	2025	Entry into force of a Law on sustainable mobility
4	C1.I1	T	Budget spent in purchases or awarded by municipalities aiming at promoting sustainable mobility		Million EUR	0	400	Q4	2022	Publication of the award of the project or subsidies in the OJ or in the Public procurement platform or execution of expenditure associated to purchases by municipalities that shall contribute to promote sustainable mobility in municipalities with more than 50 000 inhabitants and capitals in the province and, under certain conditions, may also be allocated to municipalities of between 20 000 and 50 000 inhabitants. Projects shall support for instance: (a) the conversion of public transport fleets in order to achieve the objectives of the Clean Vehicles Directive and in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01); (b) the implementation and management of low emissions zones (LEZs); (c) the digitalisation of public transport, its administration management and the improvement of its accessibility; (d) measures to incentivise and prioritise collective transport and active mobility.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										Selection criteria shall ensure that out of the total final budget of EUR 1 500 000 000, at least EUR 310 000 000 contribute to the climate change objectives with a 100 % climate coefficient and at least EUR 1 190 000 000 with a 40 % climate coefficient, in accordance with Annex VI to the Recovery and Resilience Facility Regulation (EU) 2021/241.
8	C1.I1	T	Contracts or other legal instruments awarded for improving state roads in urban areas		Contract or other legal instrument	0	35	Q2	2023	At least 35 contracts or other legal instruments awarded to improve state roads in urban areas. Projects shall consist of constructing new cycling lanes, enlarging the pedestrian areas, reducing the parking areas or improving the safety on crossings.
9	C1.I1	M	Projects on sustainable mobility	Certificates of acceptance (including partial), statements of conformity or equivalent				Q2	2026	Confirmation by the administration that contracts or other legal instruments, or corresponding parts thereof, have been performed for a cumulative number of 587 projects relating to sustainable mobility.
9b	C1.I1	M	Scrapping of vehicles, purchase of low carbon energy emission vehicles or semi-trailers or installation of recharging points	Verification by the administration of the documentary justifications that actions have been performed or related payment orders				Q2	2026	Verification by the administration of the documentary justifications that actions have been performed or related payment orders confirming the completion of activities, for a total amount of EUR 250 000 000, for grants relating to (a) scrapping of vehicles, (b) purchase of low carbon energy emission vehicles, (c) purchase of semi-trailers or (d) installation of recharging infrastructure for electric vehicles.
10	C1.I1	M	Works on safety and sustainable mobility in roads	Certificates of acceptance (including partial), statements of conformity, certificate of expropriation, certificates of entry into service, or equivalent.				Q4	2025	Confirmation by the administration that contracts or other legal instruments (including any amendments), or corresponding parts thereof, for a total amount of EUR 94.5 million have been performed or can be put into service concerning works on safety or sustainable mobility in roads.
11	C1.I2	T	Award of innovative projects promoting electro-mobility		Million EUR	0	250	Q2	2023	Publication of the award of at least EUR 250 million in calls supporting innovative projects promoting electro-mobility. The selection criteria used in the calls for proposals to allocate the aid schemes shall include: i) the environmental impact reduction, ii) technical-economic viability, iii) level of technological development and innovation, iv) replicability and scalability, v) employment generation associated with the project,

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										direct and indirect and vi) impact on value chain and synergy with other sectors, mainly industrial.
419	C1.I2	T	Circulation permits issued for electric vehicles		Number	0	142 800	Q2	2026	Circulation permits issued for 142 800 electric vehicles (BEV, REEV, PHEV or FCEV).
419b	C1.I2	M	Charging points installed	Final reports				Q2	2026	Final reports confirming the installation of 95 200 charging points submitted by recipient entities or individuals.
13	C1.I2	M	Innovative projects promoting electro-mobility	Final reports				Q4	2025	85 final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants related to innovative projects under the support program for innovation projects on electromobility (MOVES Singulares II).
14	C1.I3	T	Short distance rail lines upgraded		Number (Km)	0	200	Q2	2023	At least 200 km of short distance rail lines upgraded. Interventions may include, but are not limited, to any of the following: Platform or track renewal, or improvement of the electrification or security and communications/signalling facilities or safety systems, and shall be implemented along the national territory.
15	C1.I3	T	Stations improved with digitalisation		Number	0	420	Q2	2023	At least 420 stations improved with all or some of the projects developed by RENFE as SPO operator, listed next: • Digitalization of security systems in stations (such as intelligent video analytics, cybersecurity and fraud control) • Passenger information systems • Improvement of access control to stations • Ticket vending machines projects • Facilities adaptation
16	C1.I3	T	Improved or new short distance rail lines stations		Number	0	20	Q2	2023	At least 20 short distance rail lines stations improved or newly built stations by ADIF/ADIF AV. Works may include, but are not limited to, accessibility works, upgrading buildings or platform, construction of new stations, and/or new or renovated railway tracks.
17	C1.I3	T	Contracts or other legal instruments awarded for investments in short distance rail lines		Contract or other legal instrument	0	288	Q2	2023	At least 288 contracts or other legal instruments awarded along the national territory related to investments in short distance rail lines.
18	C1.I3	T	Rail lines upgraded		Number (km)	200	700	Q2	2026	Confirmation by the administration that contracts or other legal instruments or the corresponding parts thereof relating to the upgrade of 700 kilometres of rail lines having been performed. (Baseline: Date of fulfilment of target 14)
19	C1.I3	T	Stations improved with digitalisation		Number	420	850	Q2	2026	

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										Confirmation by the administration that contracts or other legal instruments or the corresponding parts thereof relating to the digitalisation of 850 rail stations have been performed. Digitalisation works shall cover one or more of the following: • Digitalization of security systems in stations (such as intelligent video analytics, cybersecurity and fraud control) • Passenger information systems • Improvement of access control to stations • Ticket vending machines projects • Facilities adaptation (Baseline: Date of fullfilment of target 15)
20	C1.I3	T	Improved or new rail lines stations		Number	20	70	Q2	2026	Confirmation by the administration that contracts or other legal instruments or the corresponding parts thereof relating to the construction or improvement of 70 rail line stations having been performed. (Baseline: Date of fulfilment of target 16)

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A.4. Description of the reforms and investments for the loan support

Reform 3 (C1.R3) - Royal Decree regulating minimum criteria of low emission zones

The objective of this reform is the entry into force of Royal Decree 1052/2022, of 27 December providing the minimum requirements to be met by the Low Emission Zones (LEZs) set up by local authorities in municipalities with more than 50 000 inhabitants and island territories in line with the legal requirements established by Article 14.3 of Law 7/2021, of 20 May.

These minimum requirements set out by the Royal Decree shall cover:

- the obligation for the local authorities to determine the specific measures to be implemented to meet the objectives of the LEZs, which are to improve air quality and mitigate the effects of climate change, as well as to promote compliance with the objectives regarding noise, sustainable mobility and energy efficiency in the use of means of transport. These measures shall aim at encouraging modal shift towards more sustainable modes of transport, prioritising active mobility and public transport.

- The obligation to delimit the LEZs considering the origin and destination of the journeys on which it has been considered necessary to intervene, by means of modal shift or encouraging the reduction of journeys.

- The surface area of the LEZs shall be adequate and sufficient for the fulfilment of the established objectives and proportionate to them. The Royal Decree shall establish the possibility, upon decision by local authorities, of designing several LEZs in larger cities, as well as in island territories.

- The definition of quantifiable air quality objectives leading to an improvement compared to the baseline situation without LEZs. The LEZs shall additionally contribute to achieving the guideline values of the World Health Organisation's air quality directives.

- The LEZs project shall include measurable and quantifiable targets for the reduction of greenhouse gas emissions in the LEZs by 2030, consistent with the objectives set out in the National Integrated Plan for Energy and Climate (PNIEC), in particular the objective of reducing the use of private motorised vehicles compared to other modes of transport.

- Prohibitions or restrictions on access, circulation and parking of vehicles, depending on their polluting potential.

The Royal Decree shall grant to pre-existing LEZs established before the approval of the Royal Decree 1052/2022 a transitory period of 18 months to adjust to these minimum requirements.

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

A.5. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L1	C1.R3	M	Entry into force of Royal Decree regulating Low Emission Zones (LEZs)	Provision in the Royal-Decree indicating its entry into force				Q4	2022	Entry into force of Royal Decree 1052/2022, of 27 December, which regulates Low Emission Zones (LEZs)

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B. COMPONENT 02: Implementation of the Spanish Urban Agenda: Urban Rehabilitation and Regeneration Plan

This component of the Spanish recovery and resilience plan shall address the energy rehabilitation of buildings, their decarbonisation, and the improvement of their quality and comfort. It shall also address social rental housing, increasing its stock and ensure a fairer and more inclusive recovery. In addition, the component seeks to address energy poverty by supporting social or affordable rental housing. Digitalisation activities are also included. This component of the Spanish recovery and resilience plan supports implementing the National Energy and Climate Plan (NECP) of Spain, which provides for the renovation of 1 200 000 residential buildings by 2030, and of the heating and cooling systems of on average 300 000 residential buildings per year. In this context, Spain proposes to:

a) Develop and implement reform measures, including the Spanish Urban Agenda, Spain's long term renovation strategy, a Housing Law, a Law to improve the Architectural landscape and the creation of 'one-stop-shops' for building renovations;
b) renovate at least 285 000 unique residential dwellings as part of at least 410 000 renovation actions, at least 600 hectares of urban areas, an equivalent of at least 40 000 residential buildings and 690 000 m^2 of non-residential buildings, an equivalent of at least 4 300 residential buildings and 230 000 m^2 of non-residential buildings in municipalities and urban areas with fewer than 5 000 inhabitants, and at least 1 230 000 m^2 of public buildings by 2026, achieving on average primary energy savings of more than 30 %, including by renovating and upgrading heating and cooling systems;
c) construct at least 20 000 new dwellings for social rental purposes or at affordable prices with primary energy demand of at least 20 % below the requirements of nearly zero-energy buildings;
d) implement at least 100 pilot projects at local level that support energy efficiency and the implementation of the Spanish Urban Agenda; and
e) improve access to finance for the construction and renovation of energy efficient social and affordable housing, and develop capital markets in these areas.

This component of the Spanish recovery and resilience plan contributes to addressing the Country Specific Recommendation 3 2023 and 4 2022 to increase the availability of energy-efficient social and affordable housing, including through renovation. It also supports the green transition (Country Specific Recommendation 1 2023, 1 2022 and 3 2019) and energy efficiency improvements in particular (Country Specific Recommendation 3 2020). It also improves support to families (Country Specific Recommendation 2 2019; Country Specific Recommendation 2 2020) and helps front-loading mature public investment projects and promote private investment to foster the economic recovery (Country Specific Recommendation 3 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).

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

Reform 1 (C2.R1) – Implementation of the Spanish Urban Agenda (and associated action plan)

The objective of this measure is the preparation and approval of the Spanish Urban Agenda, which shall be a strategic and non-regulatory document incorporating sustainability into the field of urban development policy. It shall also be a working method guiding all public and private stakeholders to achieve equitable, fair and sustainable development within their particular areas and serve local administration, cities and villages, regardless of their population size as a tool with a strategic, integrated and comprehensive perspective, as required by the Urban Agenda for the EU and the New Leipzig Charter.

The Spanish Urban Agenda shall include a diagnosis of the weaknesses and challenges faced by Spain's cities and villages, in order to achieve urban development that is environmentally sustainable, socially cohesive and economically feasible. It shall include a strategic framework structured around the following ten strategic challenges: demographic; environmental; economic and social; the current building stock situation; vulnerability to the adverse effects of climate change; (high) dependence on tourism; and pollution-related risks.

The Urban Agenda shall also include a specific action plan for the National Administration and include guidance to support local entities in preparing their own local action plans in accordance with the methodology proposed by the General State Administration, committing to improving the public and public-private governance. Investment 6 shall complement this reform by supporting the preparation of at least 100 local action plans.

As part of the Urban Agenda and the need to meet Directive (EU) 2018/844 on the energy performance of buildings and on energy efficiency, Spain shall establish a long-term renovation strategy to support the renovation of the national stock of residential and non-residential buildings. This shall include both public and private buildings and shall achieve a highly energy efficient and decarbonised building stock by 2050, facilitating the cost-effective transformation of existing buildings into nearly zero-energy buildings.

The implementation of the measure shall be completed by 30 June 2020.

Reform 2 (C2.R2) – 2020 update of the Spanish long-term renovation strategy and associated action plan

The objective of this measure is the implementation of the Long-Term Renovation Strategy (ERESEE). This shall include actions for preparing, discussing in dedicated Working Groups, approving and disseminating the strategic document of the Long-Term Renovation Strategy action plan. The action plan shall be in accordance with the actions included in the ERESEE. In order to implement the ERESEE, several Working Groups shall be created in order to develop clear recommendations for the implementation of the action plan for Urban Rehabilitation and Regeneration. Reports with the recommendations by the Working Groups shall be published.

In Part III of the ERESEE, 'Implementation', the ERESEE shall include a set of actions, among which a set of reforms is outlined as part of a roadmap promoting urban rehabilitation and renewal, and fostering the green and digital transitions. The roadmap shall be structured around eleven axes and actions aimed at improving governance, regulations and financing. This roadmap shall be included in the strategic document as the main step towards implementing the ERESEE. The most relevant actions include:

- Refurbish public administration buildings (aligned with Component 11 of the Spanish recovery and resilience plan);
- fund areas identified for improvement, including new taxation favourable to renovation, both in the residential and tertiary sectors;
- promote and mobilise private finance;

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- fight energy poverty;
- deploy a new energy model in the building sector, to encourage renewable energy consumption in buildings;
- activate and aggregate demand for rehabilitation;
- improve supply-side conditions, by boosting the modernisation of the rehabilitation sector through research, development and innovation, digitalisation, and monitoring, reinforcing skills and trainings;
- disseminate information to citizens and businesses, and exchange good practices between administrations; and
- develop statistics and indicators to monitor publicly funded actions so that public policies can be properly assessed.

This strategic document shall allow the implementation of the ERESEE, within the framework of the Spanish Urban Agenda, integrating the different administrations (central, regional and local).

The implementation of the measure shall be completed by 30 June 2023.

Reform 3 (C2.R3) – Housing Law

The objective of this measure is to implement, by means of the Housing Law, a first of a kind regulation in Spain, to address the various public planning, programming and collaboration instruments already in place to support the right to decent and adequate housing. It shall address the rehabilitation and improvement of the existing housing stock, both public and private, and regeneration and renewal of the residential environments in which they are located, to improve the quality of life. The law addresses the achievement of a sufficient level of housing stock for rental property, available at affordable prices.

The legislation shall address various planning, programming and collaboration instruments to ensure fulfilment of the right to decent and adequate housing, including, as one of its priorities, the rehabilitation and improvement of the existing housing stock, as well as the regeneration and renovation of the residential environments in which they are located.

In addition, the law shall encourage an increase in the supply of affordable and social housing by ensuring compliance with the requirements currently laid down for nearly zero-energy buildings according to the Basic Energy Saving Document (DB-HE) of the Technical Building Code (CTE) and shall avoid measures that could hinder housing supply in the medium term.

This implementation of the reform shall be completed by 30 September 2022.

Reform 4 (C2.R4) – Law on the Quality of Architecture and Building Environment and New National Architecture Strategy

The objective of this law is to declare the quality of architecture and buildings as a public good, to improve the quality of life, promote architecture's social roots, promote the sustainable development of urban areas and hubs, contribute to economic and social development, and protect and safeguard the cultural and natural heritage.

To this end, the Law shall address various initiatives and actions closely linked to the rehabilitation and regeneration programmes in this component of the Spanish recovery and resilience plan. In particular, the law shall regulate: (i) inter-administrative cooperation measures in the field of procurement of architectural, engineering and urban planning projects and works; (ii) tools to disseminate good practice and support, training and public-private partnerships; and (iii) the promotion of rehabilitation from a comprehensive perspective, such as the one described above.

This implementation of the reform shall be completed by 30 September 2022.

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Reform 5 (C2.R5) – Renovation offices ('one-stop-shop')

The objective of this measure is to encourage and extend the local renovation offices set up in some municipalities to accompany households and communities of owners in the highly complex tasks of rehabilitating a residential building.

To this end, this measure shall further encourage and extend this approach by establishing a process to ensure an effective collaboration and cooperation between central, regional and/or local governments. This includes reinforcing coordination of all public support (at central, regional or local levels). All levels of government shall be involved in these one-stop shops to maximise the effectiveness of renovation actions.

The implementation of the reform shall be completed by 30 September 2021.

Reform 6 (C2.R6) – Improved funding for renovation actions

The objective of this measure is to addresses one of the main impediments to the launching of the renovation activity, namely access to finance on favourable terms. To have a renovation loan approved it is, at times, necessary to grant an individual personal loan to every individual owner within a building. This has represented an obstacle for the deep and integrated renovation of buildings.

To address this issue, the measure:

- Establishes a new *Instituto de Crédito Oficial* (ICO) guarantee line to partially cover the risk of loans granted by private financial institutions to renovate residential buildings;
- promotes the adoption of specific regulatory provisions, including the reform of the Horizontal Property Law, to improve access to finance for communities of owners; and
- encourages the deployment of green finance by financial institutions.

The implementation of the reform shall be completed by 30 September 2022.

Investment 1 (C2.I1) – Rehabilitation programme for economic and social recovery in residential environments

The objective of this measure is to support energy renovations in dwellings and residential buildings. The measure consists in reducing non-renewable primary energy consumption in dwellings or residential buildings, and in the submission of tax declarations including deductions related to energy renovations.

Investment 2 (C2.I2) – Programme to support the construction of social rental housing in energy-efficient buildings

The objective of this measure is to support energy-efficient social rental dwellings. The measure consists in providing dwellings under the *Programme to support the construction of social rental housing in energy-efficient buildings* (*Programa de ayuda a la construcción de viviendas en alquiler social en edificios energéticamente eficientes*). Each construction of a dwelling under this measure may also receive complementary support from the ICO Loan Facility for the Promotion of Social Housing (C2.I7) to the extent that it does not cover the same costs.

Investment 3 (C2.I3) – Energy Rehabilitation of Buildings Programme

The objective of this measure is to support energy renovations in buildings. The measure consists in reducing non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof.

Investment 4 (C2.I4) – Regeneration programme and demographic challenge

The objective of this measure is to support energy renovations and projects in municipalities eligible under the PREE 5000 and DUS 5000 programmes. The measure consists in reducing non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof, and in activities relating to the DUS 5000 programme.

Investment 5 (C2.I5) – Public Buildings Rehabilitation Programme

The objective of this measure is to support energy renovations in public buildings. The measure consists in renovating public buildings.

Investment 6 (C2.I6) – Support programme for the development of pilot projects for local action plans of the Spanish Urban Agenda

The objective of this measure is to support local authorities in implementing the ten strategic objectives of the Spanish Urban Agenda through approving at least 100 local action plans. The ten strategic objectives of the Spanish Urban Agenda are: (i) planning land use and using it more rationally, preserving and protecting it; (ii) avoiding urban sprawl and revitalising existing cities; (iii) preventing and reducing the impacts of climate change and resilience; (iv) using resources sustainably and promoting the circular economy; (v) promoting proximity and sustainable mobility; (vi) encouraging social cohesion and striving for equality; (vii) promoting and encouraging the urban economy; (viii) ensuring access to housing; (ix) leading and promoting digital innovation; and (x) improving instruments of participation and governance.

The measure shall (i) serve as a role model and guide for other local authorities in developing their own action plans; (ii) implement the Spanish Urban Agenda with action plans at local level; and (iii) implement concrete projects as part of the local action plans to highlight the potential of the Spanish Urban Agenda. The support is awarded through competitive tendering, and comprise in particular crosscutting and integrated projects with a strategic vision and through a governance model that ensures the widest participation.

The investments under this measure shall be completed by 31 December 2022.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
21	C2.R1	M	Entry into force of the Spanish Urban Agenda and the Long-Term Renovation Strategy for Energy Rehabilitation in the Building Sector in Spain	Publication in the Official Journal				Q2	2020	Entry into force of the Spanish Urban Agenda as a national urban policy that shall ensure an integrated and comprehensive strategic planning of towns and cities, and the 2020 update of the Long-Term Renovation Strategy (LTRS) for Energy Rehabilitation in the Building Sector in Spain (ERESEE). The purpose of the ERESEE strategy is to make a diagnosis of the building stock in Spain and to remove obstacles and generate new approaches to scale up building renovation, to foster investment in the sector, to increase energy saving and to reduce carbon emissions in line with climate goals. The publication in the relevant official website is considered as a qualitative indicator of the entry into force.
21bis	C2.R2	M	Publication of recommendations of Working Groups to implement the Long-Term Renovation Strategy in Spain	Publication of the recommendations of the Working Groups				Q2	2023	Publication of detailed recommendations of Working Groups to implement the 2020 update of the Long-Term Renovation Strategy (LTRS) for Energy Rehabilitation in the Building Sector in Spain (ERESEE). The purpose of the ERESEE strategy is to make a diagnosis of the building stock in Spain and to remove obstacles and generate new approaches to scale up building renovations, to foster investments in the sector, to increase energy saving and to reduce carbon emissions in line with climate goals. In order to implement the ERESEE, several Working Groups shall be created in order to develop clear recommendations for the implementation of the action plan for Urban Rehabilitation and Regeneration. The detailed recommendations shall include a roadmap and methodological guides for every measure to be taken and addressed to every agent involved (public administration, stakeholders, etc.). Methodological guides shall mean tasks.
22	C2.R3	M	Entry into force of the Housing Law, including actions supporting the increase of housing supply in compliance with nearly zero-energy buildings	Provision in the Housing Law on the entry into force				Q3	2022	The Housing Law shall address various planning, programming and collaboration instruments to ensure proper fulfilment of the right to decent and adequate housing, including, as one of the priorities, the rehabilitation and improvement of the existing housing stock, as well as the regeneration and renovation of the residential environments in which they are located. The law shall encourage an increase in the supply of affordable and social housing by ensuring compliance with the requirements currently laid down for nearly zero-energy buildings according to the Basic Energy Saving Document (DB-HE) of the Technical Building Code (CTE).
23	C2.R4	M	Entry into force of the Law on Quality of Architecture and the Building Environment	Provision in the Law on Quality of Architecture and the Building Environment on the entry into force				Q3	2022	Adoption of the Law on Quality of Architecture and the Building Environment including an integrated approach to rehabilitation which shall boost the growth of the nearly zero-energy building stock, not only among new buildings but also between existing buildings. The law shall lay down the principle of quality in architecture and built environment, establishing environmental sustainability and the contribution to the achievement of energy efficiency targets as one of the key assessment criteria, and guiding the necessary rehabilitation of the housing stock towards an integrated approach to rehabilitation.
24	C2.R5	M	Entry into force of the Royal Decree on	Provision in the Royal Decree on Renovation Offices				Q3	2021	Adoption of Royal Decree setting out the scope of Renovation Offices (‘one-stop shops’) and their financing. The Sectoral Housing Conference shall be held and the

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			Renovation Offices ('one-stop shops')	on the entry into force						public information phase and other legal procedures shall be completed before finalisation of the Royal Decree.
25	C2.R6	M	Entry into force of the amendments to the Horizontal Property Law to facilitate funding for rehabilitation	Provision in the Horizontal Property Law on the entry into force				Q3	2022	Amendments to Law 49/1960 (Horizontal Property Law), of 21 July, on co-ownership in order to promote the implementation of renovation and improvements in buildings by communities of owners, and access to finance. The objective of the amendment is to facilitate decision-making by the communities of owners to undertake building renovation works that contribute to the improvement of energy efficiency and to facilitate access to bank financing.
26	C2.I1	M	Entry into force of the Royal Decree on the regulatory framework for the implementation of the renewal programme; and Royal Decree-Law regulating personal income tax incentives to support the programme	Provision in the Royal Decree and Royal Decree-Laws on the entry into force				Q3	2021	Adoption of a Royal Decree, defining the regulatory framework for the implementation of the renewal programme; and a Royal Decree-Law regulating personal income tax incentives to support the programme. The Royal Decree defining the regulatory framework shall lay down the technical requirements to ensure compliance with the 30 % average reduction in non-renewable primary energy consumption. The Sectoral Conference on Housing shall be held and the public information phase and other legal procedures shall be completed before finalisation of the Royal Decree. The following actions shall be supported: a) A programme to support energy renovations at neighbourhood level. The programme shall renovate at least 600 hectares of urban areas, achieving on average a primary energy demand reduction of at least 30 % verified by energy performance certificates. The actions include improving energy efficiency, deploying infrastructure for electric mobility, improving the accessibility of buildings and removing hazardous substances. A maximum of 15 % of the measure shall be dedicated to improvements at the level of neighbourhoods, such as improvements of outdoor lighting, cycling paths, green infrastructure and drainage systems, taking into account the socio-economic characteristic of the neighbourhood. b) A programme to support energy renovations of residential buildings. The level of support shall be higher for those actions for which the reduction of primary energy demand is higher and for low-income households. The actions include improving energy efficiency, deploying infrastructure for electric mobility, improving the accessibility of buildings and removing hazardous substances. c) A set of activities shall address the incentives for energy renovations. This comprises, among others, (i) the possibility to deduct renovations from the personal income tax if at least a 30 % primary energy demand reduction is achieved, and (ii) the improvement of the funding framework by encouraging public-private partnerships. A Royal Decree shall lay down the technical requirements to ensure compliance with the 30 % average reduction in primary energy demand. Amendments to the personal income tax shall be approved by Royal Decree-Law and, their objective shall be to define the tax incentives for the building renewal actions to achieve an improvement in energy efficiency.
29	C2.I1	T	Reduction of non-renewable primary energy consumption in dwellings or residential buildings		Number	0	32 390	Q2	2026	Provision of a total of 32 390 energy performance certificates for dwellings or residential buildings, showing on average a 30% reduction of non-renewable primary energy consumption, weighted by habitable surface area as indicated in the energy performance certificate.

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29bis	C2.I1	T	Tax deductions declared for energy renovations		Million EUR	0	700	Q2	2026	Tax declarations for a total amount of deductions of EUR 700 000 000 related to energy renovations shall be submitted.
30	C2.I2	M	Entry into force of the Royal Decree on the definition of the regulatory framework for the implementation of the programme on energy efficient social rental dwellings compliant with energy efficient criteria	Provision in the Royal Decree on the entry into force				Q3	2021	Adoption of the Royal Decree defining the regulatory framework for the implementation of the Programme on energy efficient social rental dwellings compliant with energy efficient criteria. The Royal Decree shall set out the technical requirements to ensure in the construction of buildings the objective of achieving a primary energy demand at least 20 % lower than the nearly zero-energy buildings requirement according to national guidelines. To this end, a requirement shall be to limit the value of non-renewable primary energy consumption to 80 % of the limit set in section HE 0 of the Basic Energy Saving Document (DB-HE) of the Technical Building Code (CTE). The Sectoral Conference on Housing shall be held and the public information phase and other legal procedures shall be completed before finalisation of the Royal Decree.
31	C2.I2	T	Provision of dwellings		Number	0	17 365	Q2	2026	Provision of a total of 17 365 dwellings under the *Programme to support the construction of social rental housing in energy-efficient buildings (Programa de ayuda a la construcción de viviendas en alquiler social en edificios energéticamente eficientes).*
33	C2.I3	T	Reduction of non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof		Number	0	2 918	Q2	2026	Provision of a total of 2 918 energy performance certificates for dwellings, residential buildings, or non-residential buildings or parts thereof, showing on average a 30% reduction of non-renewable primary energy consumption.
34	C2.I4	T	Reduction of non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof, located in municipalities eligible under the PREE 5 000 programme		Number	0	1 377	Q2	2026	Provision of a total of 1 377 energy performance certificates for dwellings, residential buildings, or non-residential buildings or parts thereof, located in municipalities eligible under the PREE 5000 programme, showing on average a 30% reduction of non-renewable primary energy consumption.
35	C2.I4	T	Final reports for grants relating to the DUS 5 000 programme		Number	0	854	Q2	2026	854 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to the DUS 5000 programme.

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37	C2.I5	M	Renovation of public buildings	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts relating to the renovation of 1 230 000 m^2 of public buildings have been performed.
38	C2.I6	T	Actions plans under the Spanish Urban Agenda		Number	0	100	Q4	2022	At least 100 municipalities shall have their Local Action Plan (City Strategy) approved, and equipped with the criteria set out in the Spanish Urban Agenda, comprising an assessment and lines of actions in accordance with its ten strategic objectives.

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B.3. Description of the reforms and investments for the loan

Reform 7 (C2.R7) – Accessibility of housing

The objective of this measure is to enhance the accessibility and affordability of housing. The measure consists in the entry into force of a legal act to update the Statute of the Entidad Pública Empresarial de Suelo (SEPES), and in the publication of the *Guide to recommendations and best practices for urban planning licences in the residential sector (Guía de recomendaciones y buenas prácticas en materia de licencias urbanísticas en el ámbito residencial)*.

Investment 7 (C2.I7) – ICO Loan Facility for the Promotion of Social Housing

This measure shall consist of a public investment in a Facility, the ICO Loan Facility for the Promotion of Social Housing, in order to incentivise private investment and improve access to finance for the construction and renovation of energy efficient social and affordable housing, and to develop capital markets in these areas. The Facility shall operate by providing loans directly or through intermediaries to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 750 000 000 of financing. Each final beneficiary under this measure may also receive complementary grant support under the Programme for the construction of social rented housing in energy-efficient buildings (C2.I2) to the extent that it does not cover the same costs.

The Facility shall be managed by Instituto de Crédito Official (ICO) as the implementing partner. The Facility shall include the following product lines:

- Direct loans for the construction of energy-efficient buildings. The buildings shall achieve at least a 20% lower primary energy consumption than the nearly zero-energy building energy requirements in the national guidelines.
- Direct loans for the renovation of existing buildings. The renovation shall result in a reduction of at least 30% in non-renewable energy primary consumption.
- Mediation line: the mediation line shall consist of loans made by ICO to commercial banks, which shall in turn award loans to final beneficiaries for the construction of energy-efficient buildings or the renovation of existing buildings.

The constructed and/or renovated buildings shall be required to be used for social or affordable rent, or transferred in use for social and affordable rent for a minimum period of 50 years. The criteria used to determine social and affordable rent shall be that established under Programme 6 of Royal Decree 853/2021.

In order to implement the investment into the Facility, Spain and ICO shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Facility: the final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government. For intermediated investments, the final investment decision shall be taken by the intermediaries.

2. Key requirements of the associated investment policy, which shall include:
   a. The description of the financial products and eligible final beneficiaries in line with the description of the measure.
   b. The requirement that all investments supported are economically viable.
   c. A prohibition to refinance any outstanding loan.
   d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:

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i. In the case of loans: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[1], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2], (iii) activities and assets related to waste landfills, incinerators[3] and mechanical biological treatment plants[4].

ii. The investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from any Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit and control requirements, including:

- The description of the implementing partner's monitoring system to report on the investment mobilised.
- The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption and conflicts of interests.
- The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement and the Recovery and Resilience Facility before committing to finance an operation.
- The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of ICO. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement for the intermediary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing and Funding Agreements are being respected.

[1] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[2] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[3] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level

[4] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 397 500 000 of the RRF investment into the Facility shall contribute to the climate objectives in accordance with Annex VI to the RRF Regulation[5].

6. Requirements for selecting financial intermediaries: ICO shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.

7. Requirement to sign Funding Agreements: ICO shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an Annex of the Implementing Agreement. The key requirements of the Funding Agreement shall include all the requirements under which the Fund operates, including:

- The obligation of the financial intermediary to take its decisions in compliance mutatis mutandis with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.
- The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which mutatis mutandis shall be subject to all the monitoring, audit and control requirements specified above.

B.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action.

[5] Final beneficiaries from loans, participatory loans, project bonds, guarantees or equivalent instruments associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L2a	C2.R7	M	Entry into force of a legal act to update the Statute of the Entidad Pública Empresarial de Suelo (SEPES)	Entry into force of a legal act				Q4	2025	A legal act shall have entered into force to update the Statute of the Entidad Pública Empresarial de Suelo (SEPES).
L3	C2.R7	M	Publication of the *Guide to recommendations and best practices for urban planning licences in the residential sector (Guía de recomendaciones y buenas prácticas en materia de licencias urbanísticas en el ámbito residencial)*	Publication online				Q4	2025	Publication of the *Guide to recommendations and best practices for urban planning licences in the residential sector* (*Guía de recomendaciones y buenas prácticas en materia de licencias urbanísticas en el ámbito residencial).*
L4	C2.I7	M	Implementing Agreement	Entry into force of the Implementing Agreement				Q4	2023	Entry into force of the Implementing Agreement.
L6	C2.I7	M	ICO Loan Facility for the Promotion of Social Housing: Legal agreements signed with final beneficiaries and completion of the investment	Legal financing agreements signed and certificate of transfer				Q2	2026	ICO, and intermediaries selected by ICO, shall have entered into Legal financing agreements with final beneficiaries, for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). At least 53% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 750 000 000 to the ICO Facility.

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C. COMPONENT 03: ENVIRONMENTAL AND DIGITAL TRANSFORMATION OF THE AGRI-FOOD AND FISHERIES SYSTEM

This component of the Spanish recovery and resilience plan shall improve the sustainability, competitiveness and resilience of the agri-food and fisheries sector economically, environmentally and socially. To meet this objective, the investments and reforms included in this component of the Spanish recovery and resilience plan focus on the following elements:

a) Improving the efficiency and sustainability of irrigation;
b) boosting the sustainability and competitiveness of agriculture and livestock farming;
c) enacting a strategy to promote the digitalisation in the agri-food and rural sectors as a whole; and
d) boosting the sustainability, research, innovation and digitalisation of the fisheries sector.

The component addresses the Country Specific Recommendations on the promotion of investments in innovation and in energy efficiency (Country Specific Recommendation 3 2019), improving access to digital learning (Country Specific Recommendation 2 2020), and on promoting public and private investment and fostering the green transition (Country Specific Recommendation 3 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

Reform 1 (C3.R1) – Amendment of the rules governing trade relations in the food chain, including amending Law 12/2013 of 2 August 2007 on measures to improve the functioning of the food chain

The objective of this measure is to improve the functioning of the food chain by amending the national legislation governing trade relations in the food chain (Law 12/2013), including but going beyond the transposition of Directive (EU) 2019/633. The measure shall at least cover:

a) Extending the scope of the law by including (i) trade relations to both Member States and third countries whenever an operator is located in Spain, and (ii) raw materials and other products covered by Annex I to the Treaty on the Functioning of the European Union;
b) extending the minimum content of food contracts by including (i) contractual penalties, (ii) exceptions for reasons of force majeure, and (iii) a reference to the request for mediation by involved parties to address cases of non-agreement;
c) expanding the list of unfair commercial practices such as the unilateral amendment of contracts in terms of volume or the return of unsold products; and
d) recognising the Food Information and Control Agency as the body responsible for establishing and developing the control system necessary to check compliance with the law at national level, and as a contact point for cooperation between enforcement authorities, as well as with the European Commission and the Autonomous Communities in their respective territorial areas.

The measure is complementary to (i) the Royal Decree-Law 5/2020 of 25 February 2020, which adopted urgent measures regarding agriculture and food, and (ii) Law 8/2020 for the modification of Law 12/2013, on urgent measures to improve the functioning of the food chain.

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

Reform 2 (C3.R2) – Development and review of the regulatory framework for the environmental sustainability of livestock farming

This measure shall improve the environmental sustainability of livestock farming by developing and revising the legislative framework as follows:

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a) Developing a general register of Best Available Techniques (BATs) to facilitate calculations of polluting and greenhouse gas (GHG) emissions in pig and poultry farms, as well as the covering of other environmental data. It shall provide a better assessment of livestock farmers' compliance with GHG and pollutant emission commitments.
b) Gradually revising the planning legislation in the livestock sectors, which lays down requirements on location, distance, size, health conditions, biosecurity and the environmental and animal welfare infrastructure on farms in sectors that already have it (pig farming), as well as establishing a new regulatory framework in sectors (poultry farming), which had not yet been regulated. It shall establish individual sectoral emission reduction commitments, laying down requirements according to their contribution to the generation of the pollutants, in application of the principle of proportionality.

The measure includes both legislative provisions, to be published by the end of 2022. It also anticipates that the implementation of the general register of BATs shall be operational for pig and poultry farms by 31 December 2023. The application of the revised planning legislation shall be carried out progressively within approximately two years of its publication.

Additionally, this measure aims at:
a) Improving the biosecurity of livestock transport in relation to transmissible animal diseases. The new regulation shall incorporate digitalization and new technologies into vehicles used as a means of transporting and cleaning and disinfection centers.
b) Regulating the use of antibiotics in species of livestock interest, using a method to calculate the regular and quarterly consumption of antibiotics per livestock holding and the national reference indicator. The regulation shall describe the measures to be taken on the basis of the results. The legislation shall have a transition period of one year for those livestock holdings which do not have an obligation to have an integrated management system in their sectoral legislation.

The implementation of the measure shall be completed by 30 June 2023.

Reform 3 (C3.R3) – Legislative framework on sustainable nutrition in agricultural soils, and legislation on pollution of agricultural origin

The objective of this measure is to regulate agricultural fertilisation to address the different sources of nutrient input to agricultural soils in a consistent manner. In addition, it shall provide technical advice to farmers to support them complying with legal requirements and rationalising fertilisation. This shall: (i) address the adverse effects of climate change; (ii) reduce water pollution by nitrates and phosphates of agricultural origin; and (iii) improve air quality.

The proposed legislative framework is connected to another legal instrument: the draft Royal Decree on the protection of waters against diffuse pollution caused by nitrates from agricultural sources (which shall replace Royal Decree 261/1996 of 16 February). It also links to the drawing up of an action plan to prevent, correct and reduce diffuse pollution caused by nitrates, especially from agricultural sources. This measure shall introduce a Royal Decree, transposing Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources, setting more ambitious objectives than the Nitrate Directive and increase convergence with water planning objectives under the Water Framework Directive.

The implementation of the measure shall be completed by 31 March 2023.

Reform 4 (C3.R4) – Boosting the governance and sustainable management of Spanish irrigation

The objective of this measure is to establish a governance mechanism at national level to allow all sectors and levels of public authorities concerned to cooperate on irrigation. This includes environmental sustainability, implementation criteria and aspects related to the applicable legislation. The measure shall set up an observatory on the sustainability of irrigation in Spain to provide data on the economic, social and environmental impacts of irrigation on the territory.

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

Reform 5 (C3.R5) – Implementation of the Action Plan II of the Strategy for Digitising the Agri-Food and Rural Areas

This measure seeks to continue the implementation of the Spanish Strategy for the Digitalisation of the Agri-food and Rural Areas, adopted by the Spanish government in March 2019. The measure shall set out a second action plan that responds to the strategy's three basic objectives: (i) reducing the digital divide; (ii) promoting the use of data; and (iii) boosting business development and new business models.

The measure shall continue supporting the adoption and incorporation of digital processes and skills in economic activity linked to rural areas and their social fabric. The measure shall design, elaborate and implement the second action plan of the Digitalisation Strategy of the Agri-food Sector and the Rural Areas.

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

Reform 6 (C3.R6) – Revision of the national regulatory framework for the regulation of sustainable fisheries

The objective of this measure is to: (i) encourage integration of economic and social sustainability into fisheries management; (ii) provide greater legal certainty for all actors in the fisheries sector; and (iii) provide greater transparency, modernisation and digitalisation in fisheries management. The measure shall take into account the objectives of EU policies and challenges, including the reform of the Common Fisheries Policy, the Strategy Biodiversity 2030, Marine Strategies, and the Sustainable Development Goals.

Investment 1 (C3.I1) – Plan to enhance efficiency and sustainability in irrigation

The objective of this measure is to enhance the efficiency and sustainability of irrigation through a set of selected actions.

It consists in the modernisation of irrigation systems.

Investment 2 (C3.I2) – Plan to boost the sustainability and competitiveness of agriculture and livestock farming (I): Modernising animal and plant health laboratories

The objective of this measure is to enhance food security in the agricultural and livestock sector, as well as to enhance plant health.

The measure consists in the construction of two biosafety facilities and the accreditation of a National Plant Health laboratory.

Investment 3 (C3.I3) – Plan to boost the sustainability and competitiveness of agriculture and livestock farming (II): Reinforce capacity building and biosecurity systems in nurseries, cleaning and disinfection centres

The objective of this measure is to reinforce the prevention of and protection against animal diseases and plant pests.

The measure consists in the construction, renovation or refurbishment of infrastructure or the acquisition of equipment or disinfection vehicles in cleaning and disinfecting centres and centres producing plant reproduction material.

Investment 4 (C3.I4) – Plan to boost the sustainability and competitiveness of agriculture and livestock farming (III): Investments in precision agriculture, energy efficiency or circular economy in the agriculture and livestock sector

The objective of this measure is to boost the sustainability and competitiveness of the agriculture and livestock sector.

www.parlament.gv.at

The measure consists in projects for precision agriculture, energy efficiency, the circular economy or the use of renewable energy.

Investment 5 (C3.I5) – Strategy for the Digitisation of the Agri-Food and Forestry Sector and the Rural Environment: development of actions to support the digitalisation and entrepreneurship of the agri-food and forestry sector and the rural environment

This measure shall set out actions in the Strategy for the Digitalisation of the Agri-food, Forestry and Rural Sectors, adopted by the Spanish government in March 2019, and in its second action plan 2021-2023. The actions shall include:

a) A specific financial support line for SMEs in the agri-food sector to incentivise innovative and digital business projects, to be implemented through the provision of participative loans;
b) a digital innovation hub for businesses in the agri-food sector, to be implemented through an in-house contract and public procurement by competitive tendering;
c) an observatory on digitalisation in the agri-food sector via a partnership agreement between the MAPA and the collaborating body; and
d) a platform of Agricultural Knowledge and Information System (AKIS) advisors to function as a tool to foster the transfer of knowledge and information between AKIS actors, to be implemented through two in-house contracts.

As part of the measure, at least 60 agri-food SMEs shall implement innovative and digital business projects that shall be compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01) and financed through participative loans by the end of 2023.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the legal agreement between the Ministry of Agriculture, Fisheries and Food, and the Empresa Nacional de Innovación (ENISA) and the subsequent investment policy of the financial instrument shall:

i. require the application of the Commission's technical guidance on sustainability proofing for the InvestEU Fund; and
ii. exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[6]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[7]; (iii) activities and assets related to waste landfills, incinerators[8] and mechanical biological treatment plants[9]; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment;

[6] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[7] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[8] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[9] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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iii. require the verification of legal compliance with the relevant EU and national environmental legislation of the projects by ENISA for all transactions, including those exempted from sustainability proofing.

No activities related to carbon capture and storage shall be supported.

The implementation of the investment shall be completed by 30 June 2023.

Investment 6 (C3.I6) – Plan to promote sustainability, research, innovation and digitalisation in the fisheries sector (I): Modernisation of the network of marine reserves of fisheries interest

The objective of this measure is to modernise the network of marine reserves of fisheries interest by means of the following actions:

a) The acquisition of two special-purpose support vessels to ensure control and surveillance of the activities carried out in the reserves;
b) the implementation of information and communication technology to enable control and monitoring of the reserves, by acquiring , at least, drones with sufficient power to allow control and monitoring activities and optimise the existing means;
c) the extension of the network of reserves by the creation of a new marine reserve; and
d) the updating of an existing marine reserve, *Isla de Alborán*, and its surroundings in order to facilitate access, improve its energy efficiency as well as to equip it with adequate facilities (i.e. a radar radio link to the Peninsula) to monitor and control the reserve.

The acquisition of the two special-purpose support vessels and the implementation of information and communication technology to enable control and monitoring shall be implemented via public procurement procedures.

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, the two special-purpose support vessels shall be of the best available technology with the lowest environmental impacts in the sector. The investment concerning the extension of the network of marine reserves shall consist of a study for the creation of a new marine reserve, which is planned to be carried out through an in-house contract. The same applies to the works planned to update the *Isla de Alborán* reserve and its surroundings, which shall include a necessary study on the construction and optimisation of energy.

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

Investment 7 (C3.I7) – Plan to boost the sustainability, research, innovation and digitalisation of the fisheries sector (II): Boosting fisheries and aquaculture research and supporting training

This measure shall improve the quantity and the quality of the scientific knowledge that informs decision-making in matters of fisheries management. The measure includes: (i) the purchase of at least two acoustic probes to equip two existing fishing and oceanographic research vessels to ensure the quality of the data obtained for the scientific assessment of the different stocks of pelagic species; and (ii) the promotion of fisheries and aquaculture research to ensure an ecosystem-based approach to decision-making in fisheries management.

The acquisition of the two acoustic probes shall be implemented on the basis of a public procurement procedure in which the tender shall take place on an exclusive basis. The promotion of fisheries and aquaculture research shall be achieved through the signing of agreements with public research bodies and, where appropriate, through assignments to own resources for the recruitment of on-board observers, or tendering.

The implementation of the investment shall be completed by 30 June 2022.

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Investment 8 (C3.I8) – Plan to boost the sustainability, research, innovation and digitalisation of the fisheries sector (III): Technological development and innovation in fisheries and aquaculture

The objective of this measure is to establish a more environmentally, economically and socially sustainable fisheries and aquaculture sector by means of two lines of action:

a) The creation of public-private partnerships to boost blue growth in the sector, in order to implement projects that serve as catalysts for blue economy processes; and
b) support for technological development and innovation in the sector.

The measure envisages the completion of at least 20 research, development and innovation projects for the adoption of new technologies that favour the resilience and sustainability of the fisheries and aquaculture sector.

The implementation of the investment shall be completed by 30 June 2023.

Investment 9 (C3.I9) – Plan to boost sustainability, research, innovation and digitalisation in the fisheries sector (IV): Digitalisation and use of ICTs in the fisheries sector

This measure aims to improve the surveillance of fishing activity to ensure environmental sustainability as well as the medium and long-term viability of the fisheries sector. The measure comprises two lines of action:

a) An aid scheme for the digitalisation of the fisheries and aquaculture sector, including aid for the installation of a surveillance system using cameras for remote monitoring of fisheries and combating discards for vessels over 24 metres in length; and
b) modern ICT solutions for fishing surveillance, including (i) a catch registration system (including the acquisition of devices for electronic submission of catches as well as their geolocation) with the possibility of tracking vessels of less than 12 metres in length; (ii) conduct of a pilot project for a drone flight service for fisheries control and surveillance and a pilot project for a remote monitoring system for catches of fishing vessels over 24 metres in length; and (iii) devices and software (i.e. the installation of a second firewall) for the reinforcement of the security of the Spanish Fisheries Information System.

The digitalisation of the Spanish fisheries and aquaculture sector shall be implemented in the form of grants for competitive tendering, whilst the implementation of modern ICT solutions for fishing surveillance shall proceed through open and centralised procurement.

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

Investment 10 (C3.I10) – Plan to boost the sustainability, research, innovation and digitalisation of the fisheries sector (V): Support to the fight against illegal, unreported and unregulated fishing

This measure shall support the fight against illegal, unreported and unregulated fishing, which continues to be a threat to marine ecosystems. To this end, the measure supports the following investments:

a) The acquisition of four patrol vessels; and
b) the modernisation of three high seas patrol vessels that shall be used to combat illegal, reported and unregulated fishing.

The measure shall be implemented through a public procurement procedure for the construction of patrol vessels and through the amendment of an agreement with the Spanish Navy in the case of offshore patrol vessels, which shall provide legal cover for the transfer to be made to the Navy, managing the above-mentioned modernisation works.

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, the acquisitions and modernisations of

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vessels shall only be of the best available technology with the lowest environmental impacts in the sector.

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

Investment 11 (C3.I11) – Plan to boost sustainability, research, innovation and digitalisation in the fisheries sector (VI): Support for the financing of the fisheries sector

This measure shall provide financing for investment projects in the fisheries sector through the provision of a loan to the *Sociedad Anónima Estatal de Caución Agraria* (SAECA). The objective of the measure is creating a financial line of funding for projects related to sustainable fishing action, including: (i) improving working and safety conditions; (ii) digitising of processes and systems; (iii) improving the value and traceability of products; (iv) searching for new products and presentations, including packaging; and (v) boosting innovation, energy improvement and efficiency, and the transition to energy with a lower climate impacts.

The measure is implemented through an agreement between the Ministry of Agriculture, Fisheries and Food, and SAECA to support the financing of investment projects in the fishing sector. The mechanism is based on a loan to SAECA for the creation of a line of financing intended to re-guarantee projects with actions related to sustainable fishing activity. The agreement shall include a condition that guarantees that the investments made with this financing complies with the 'Do no significant harm' Technical Guidance (2021/C58/01).

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the legal agreement between the Ministry of Agriculture, Fisheries and Food, and SAECA and the subsequent investment policy of the financial instrument shall

i. require the application of the Commission's technical guidance on sustainability proofing for the InvestEU Fund; and
ii. exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[10]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[11]; (iii) activities and assets related to waste landfills, incinerators[12] and mechanical biological treatment plants[13]; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment; and
iii. require the verification of legal compliance with the relevant EU and national environmental legislation of the projects by SAECA for all transactions, including those exempted from sustainability proofing.

The implementation of the investment shall be completed by 30 June 2022.

[10] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).
[11] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.
[12] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.
[13] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
39	C3.R1	M	Entry into force of the Royal Decree-Law 5/2020, on urgent measures regarding agriculture and food and Law 8/2020 on the modification of Law 12/2013, on measures to improve the functioning of the food chain	Provisions of the Royal Decree-Law 5/2020, Law 8/2020, Law 12/2013 on the entry into force				Q4	2020	Entry into force of the Royal Decree-Law 5/2020 (February 25 2020) with urgent measures regarding agriculture and food, in order to improve the functioning of the food chain by amending the national legislation governing trade relations in the food chain. The main objectives are to fulfil that the prices of food products cover the costs of production, to avoid the destruction of value in the food chain and to ban promotions intended to mislead the consumers about the price and image of products. Entry into force of Law 8/2020 on the modification of Law 12/2013, on urgent measures to improve the functioning of the food chain, in order to validate the above mentioned Royal Decree-Law by adopting a Law.
40	C3.R1	M	Entry into force of the second amendment to Law 12/2013 on measures to improve the functioning of the food chain	Provision of Law 12/2013 on the entry into force				Q4	2021	Entry into force of second amendment to Law 12/2013 on measures to improve the functioning of the food chain, beyond the minimum requirements of the Directive 2019/633/EU. This legal amendment promotes different actions towards a more transparent and balanced food value chain that implies changes to (i) the extended scope of the law to trade relations; (ii) the minimum content of food contracts is extended to practically all transactions.
41	C3.R2	M	Entry into force of the regulatory framework to develop a general register of Best Available Techniques on farms to inform on pollutant and GHG emissions, and reform the planning legislation with criteria on farms across sectors	Provision of the regulatory framework on the entry into force				Q4	2022	The regulatory framework for the development of the general register of Best Available Techniques shall facilitate calculations of polluting and greenhouse gas emissions in pig and poultry farms, as well as the recording of other environmental data. The gradual revision of planning legislation in the livestock sectors shall regulate requirements of location, size, sanitary conditions and infrastructures in farms, modifying the requirements for pigs farms, and creating a new regulatory framework for the poultry sector
422	C3.R2	M	Entry into force of regulation to improve biosecurity of livestock transport and of regulation for the sustainable use of antibiotics in livestock species	Provision in the Royal Decree establishing its entry into force				Q2	2023	Entry into force of a Royal Decree to improve the biosecurity of livestock transport and of a Royal Decree on the sustainable use of antibiotics in species of livestock interest in line with the description of the measure.
42	C3.R3	M	Entry into force of the normative framework on sustainable nutrition in agricultural soils.	Provision of the normative framework on the entry into force				Q1	2023	This normative framework is intended to regulate fertilisation work and promote technical advice to farmers to rationalise fertilisation and meet legal requirements.
43	C3.R4	M	Entry into force of the Royal Decree for a governance mechanism to improve the Spanish irrigation system.	Provision of the Royal Decree on the entry into force				Q4	2022	The Royal Decree shall establish a governance mechanism at the national level so that the affected sectors can cooperate in aspects related to Spanish irrigation, such as sustainability, execution criteria,

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										regulations, etc. It is also intended to create an observatory of sustainable irrigation in Spain.
44	C3.R5	M	Adoption of the second action plan of the Digitalisation Strategy of the Agri-food Sector and the Rural Areas.	Publication on webpage of Ministry of Agriculture				Q4	2022	The measure shall give continuity to the digitisation strategy of the agri-food sector and the rural environment with a second plan, with the objectives of reducing the digital divide, promoting the use of data, and promoting business development and new business models.
45	C3.R6	M	Entry into force of the Royal Decree on the management of national fishing grounds	Provision of the Royal Decree on the entry into force				Q2	2022	The Royal Decree shall align the management of the different tools, methods and censuses of national fishing grounds, facilitating better business management and taking into account the objectives of the major policies and challenges of the EU such as the reform of the Common Fisheries Policy, the Strategy Biodiversity 2030, Marine Strategies, or SDGs among others.
46	C3.I1	T	Entry into force of the contractual agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase I)		Million EUR	0	260	Q3	2021	The collaboration agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA (Phase I; Budget execution of EUR 260 000 000) shall implement the conditions of the plan to improve efficiency and sustainability in irrigation that is being carried out with this investment. This legal norm shall regulate, among other aspects, the public / private financing regime for these irrigation modernisation investments, the project selection criteria, the plan execution procedures as well as the list of actions to be carried out linked to the budget execution under this measure.
47	C3.I1	T	Implementation of the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase II)		Million EUR	0	303	Q4	2022	The collaboration agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA (Phase II; EUR 303 000 000 of budget execution) shall implement the conditions of the plan to improve efficiency and sustainability in irrigation that is being carried out with this investment project. This legal norm shall regulate, among other aspects, the public / private financing regime for these irrigation modernisation investments, the project selection criteria, the plan execution procedures as well as the list of actions to be carried out linked to the budget execution under this measure.
424	C3.I1	T	Entry into force of Addendum to the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the		Million EUR	303	453	Q2	2023	The Addendum to the collaboration agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA (expansion of Phase II; EUR 150 000 000 of budget execution) shall implement the conditions of the plan to improve efficiency and sustainability in irrigation that is being carried out with this investment project. This

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			improvement and the sustainability of irrigated areas (Phase II)							legal norm shall regulate, among other aspects, the public / private financing regime for these irrigation modernisation investments, the project selection criteria, the plan execution procedures as well as the list of actions to be carried out linked to the budget execution under this measure. (Baseline: 30 June 2022, based on the goal of target 47)
48	C3.I1	T	Irrigation systems modernised		Number (hectares)	0	135 124	Q2	2026	Confirmation by the administration or by a public entity that contracts concerning projects for the modernisation of irrigation systems covering a cumulative total of 135 124 hectares have been performed.
421	C3.I2	M	Construction of a laboratory of high level biosafety and accreditation of a National Plant Health Laboratory	Certificates of acceptance, statements of conformity or equivalent certifying that a contract has been performed; accreditation document				Q4	2025	Confirmation by the administration that a contract related to the construction of a high level Biological Safety Laboratory has been performed and accreditation of a National Plant Health Laboratory.
49	C3.I2	M	Construction of an animal facility, having a biosafety level 3	Certificates of acceptance, statements of conformity or equivalent certifying that a contract has been performed				Q2	2026	Confirmation by the administration that a contract related to the construction of an animal facility, having a biosafety level (NCB) 3, has been performed.
50	C3.I3	M	Construction, refurbishment or acquisition of equipment or disinfection vehicles for cleaning and disinfection centres and plant reproduction material production centres	Verification by the administration				Q4	2025	Verification by the administration of the documentary justification for grant payments relating to the construction, renovation or refurbishment of infrastructure or of acquisition of equipment or disinfection vehicles in 244 cleaning and disinfection centres and plant reproduction material production centres.
51	C3.I4	T	Investment plan to promote the sustainability and competitiveness of agriculture and livestock		Million EUR	0	307	Q2	2022	Completion of the investment plan to promote the sustainability and competitiveness of agriculture and livestock activities in precision agriculture, energy efficiency and circular economy (budget execution of EUR 307 000 000). The regulatory bases shall establish who the beneficiaries are, the requirements they must meet, the type of eligible

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										investments, and the eligibility criteria for investments in: precision agriculture, energy efficiency, circular economy and the use of renewable energies.
52	C3.I4	M	Projects for precision agriculture, energy efficiency, the circular economy or the use of renewable energy	Verification by the administration				Q2	2026	Verification by the administration of the documentary justification for grant payments relating to a total of 5 000 projects for precision agriculture, energy efficiency, the circular economy or the use of renewable energy.
53	C3.I5	T	Signature of contractual agreements between the Ministry of Agriculture, Fisheries and Food (MAPA) and ENISA		Million EUR	0	30	Q2	2023	Signature of three contractual agreements (one per year) between the Ministry of Agriculture, Fisheries and Food (MAPA) and ENISA to support the digital transformation of agri-food SMEs through a line of support for innovative or technology-based entrepreneurship in the Spanish agri-food sector (budget execution: EUR 30 000 000; EUR 10 000 000 per year). The collaboration agreements between the Ministry of Agriculture, Fisheries and Food and ENISA shall establish the conditions of the technology-based entrepreneurship line to support SMEs in the agri-food sector that present innovative and digital business projects, through the granting of participative loans, the investment policy and eligibility criteria. The aforementioned agreements shall include a clause that guarantees that the investments made with this financing comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation. The objective of this investment is to respond to several of the objectives of the Spanish strategy for the digitisation of the agri-food sector and the rural environment, and of its action plans.
54	C3.I5	T	Agri-food SMEs supported to implement innovative and digital business projects		Number	0	60	Q2	2023	At least 60 agri-food SMEs granted with credits for the implementation of innovative and digital business projects. The objective of this line of support is to grant participative loans to encourage companies to develop viable and innovative projects, linked to electronic commerce and the consolidation of Industry 4.0, among many other levers of change in digital business models for the agri-food sector. It shall be guaranteed including through selection criteria that the transactions under this investment made by these SMEs with these loans comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
55	C3.I6	M	Acquisition of ICT equipment for the Marine Reserves of Fishing Interest and contracts for the acquisition of special-purpose vessels for the marine reserves	Publication in public procurement platform of the contract award				Q4	2022	Publication in Public Procurement Platform of the contract awarded for the acquisition of ICT equipment for the Marine Reserves of Fishing Interest and the award of two contracts for the acquisition of two special-purpose vessels for the marine reserves. The ICT equipment for the Marine Reserves consists of (i) Alborán Lighthouse radar radio link to Peninsula, and (ii) purchase of drones with sufficient power that allow control and monitoring activities and optimise the existing means, also reducing the environmental impact. For the purchase of a special-purpose vessel for marine reserves, the best technology that allows compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) shall be sought.
56	C3.I7	M	Agreements with Public Research Bodies	Signing of agreements with Public Research Bodies				Q4	2021	Signing of agreements with Public Research Bodies to promote fisheries and aquaculture research, ensuring an ecosystem-based approach to decision-making in fisheries management
57	C3.I7	T	Acquisition of acoustic probes for research in fisheries		Number	0	2	Q2	2022	Publication in Public Procurement Platform of the contract awarded for the acquisition of two acoustic probes dedicated to fisheries research. The objective of acquiring two probes for two existing fishing research vessel is to ensure the quality of the data obtained and consequently favour scientific evaluations of the different stocks of pelagic species, contributing to the sustainability of fisheries and decision-making in matters of fisheries management that is based on the best scientific knowledge.
58	C3.I8	T	Research Development and Innovation projects to support the resilience and sustainability of the fisheries and aquaculture sector		Number	0	20	Q2	2023	Completion of at least 20 research, development and innovation projects for the adoption of new technologies that favour the resilience and sustainability of the fisheries and aquaculture sector.
59	C3.I9	M	Digital reinforcement of the Spanish Fisheries Information System (SIPE) and of the fishing surveillance system	Installation of second firewall barrier				Q2	2023	Digital reinforcement of the fishing information and surveillance including Installation of a second firewall barrier (firewall) to increase the security of the Spanish Fisheries Information System (SIPE), following the requirements established in the National Security Scheme (ENS) for the high level of security, and digitalisation of fishing vessels.
60	C3.I10	M	Purchase of light patrol boats and high seas patrol vessels to combat illegal, unreported and unregulated fishing	Publication in public procurement platform of the contract award				Q4	2022	Publication in Public Procurement Platform of the award of the contract for four new light patrol boats and three renewed high seas patrol vessels that shall be used to combat illegal, unreported and unregulated fishing, which continues to be one of the greatest existing threats to marine ecosystems. The best technology that allows compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) shall be sought.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
61	C3.I11	T	Financing of investment projects in the fishing sector		Million EUR	0	5	Q2	2022	The endorsement of the agreement between the Ministry of Agriculture, Fisheries and Food, and SAECA to support the financing of investment projects in the fishing sector by granting a at least EUR 5 000 000 loan to the Sociedad Anónima Estatal de Caución Agraria (SAECA) for the creation of a line of financing destined to re-guarantee projects with actions related to sustainable fishing activity; to improve the working conditions and safety of the activity; and to the digitisation of processes and systems. The aforementioned agreement shall include a clause that guarantees that the transactions supported under this investment complies with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation.

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C.3. Description of the reforms and investments for loan support

Reform 7 (C3.R7) - Law on the prevention of food losses and food waste

The objective of this reform is to establish a hierarchy of priorities in the use of food so that it does not become waste.

The measure consists in the entry into force of a law on the prevention of food losses and food waste.

Reform 8 (C3.R8) - Legal act on the farm information system

The aim of this reform is to set up a Farm and Forestry Information System (SIEX) to enable the Ministry of Agriculture, Fisheries and Food to manage the agricultural and livestock policies.

The measure consists in the entry into force of a legal act setting up the information system for agricultural holdings.

Investment 12 (C3.I12) – Plan to enhance efficiency and sustainability in irrigation

The objective of this measure is to increase the ambition of Investment 1 (C3.I1): Plan to enhance efficiency and sustainability in irrigation.

It consists in the modernisation of irrigation systems.

C.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L8	C3.R7	M	Entry into force of the Law on the Prevention of Food Losses and Food Waste	Provision in the law on the entry into force				Q4	2025	Entry into force of a law on the prevention of food losses and food waste.
L9	C3.R8	M	Entry into force of a legal act setting up the information system for agricultural holdings	Provision in the legal act on the entry into force				Q4	2025	Entry into force of the legal act setting up the information system for agricultural holdings.
L10	C3.I12	T	Entry into force of the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase III)		Million EUR	0	260	Q4	2023	The collaboration agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA (Phase III; EUR 260 000 000 of budget execution) shall implement the conditions of the plan to improve efficiency and sustainability in irrigation that is being carried out with this investment project. This legal norm shall regulate, among other aspects, the public / private financing regime for these irrigation modernisation investments, the project selection criteria, the plan execution procedures as well as the list of actions to be carried out linked to the budget execution under this measure.
L11	C3.I12	T	Irrigation systems modernised		Number (hectares)	135 124	170 124	Q2	2026	Confirmation by the administration or by a public entity that contracts concerning projects for the modernisation of irrigation systems covering a cumulative total of 170 124 hectares have been performed (Baseline based on the goal of target 48)

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D. COMPONENT 04: ECOSYSTEMS AND BIODIVERSITY

This component of the Spanish recovery and resilience plan shall address Spain's vulnerability to the direct and indirect adverse effects of climate change due to its biogeography and geomorphology by enhancing the conservation status of ecosystems, through their ecological restoration, where necessary, and reversing biodiversity loss, ensuring sustainable use of natural resources and preserving and improving ecosystem services. This component shall also contribute to the adaptation of ecosystems to the adverse effects of climate change by adopting measures to minimise its effects, adopting the National Strategy to Combat Desertification and focusing on forest fires.

Additional emphasis shall be placed on the protection, preservation and restoration of marine ecosystems. The implementation of this component of the Spanish recovery and resilience plan shall (i) launch the blue agenda to improve the seas and their biodiversity; (ii) increase the share of marine protected areas, by protecting at least 18 % of the Spanish territory by the end of 2025, defending both fauna and flora; and (iii) introduce, for the first time in Spain, a framework for marine management.

In addition, it shall also preserve and sustainably manage rural areas, their ecosystems, biodiversity and woodland. Rural areas – where depopulation has had a particularly adverse impact – are home to a large part of Spain's rich natural heritage and are, therefore, a source of local wealth, opening opportunities to reverse demographic decline.

This component of the Spanish recovery and resilience plan supports investment in the green and digital transition (Country Specific Recommendation 3 2020). It also supports proper land management, in particular, forest management, nature protection and restoration aligned with the objectives of the European Green Deal and the EU Biodiversity Strategy for 2030.

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).

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

Reform 1 (C4.R1) – Conservation of terrestrial and marine biodiversity

This reform shall update the biodiversity and natural heritage legislation to support meeting commitments stemming from the Convention on Biological Diversity and the recently adopted EU Biodiversity Strategy for 2030.

The main action of this reform shall be to prepare, approve and deploy the Strategic Plan for Natural Heritage and Biodiversity (as set out in Law 42/2007 on Natural Heritage and Biodiversity), to have a long-lasting impact on the conservation and management of all Spanish natural systems as well as on the services it provides to society. This reform shall also include the following actions under this measure:

a) Adoption of the Biodiversity, Science and Knowledge Strategy that shall identify the main research gaps and establish specific areas in which research in biodiversity is necessary.

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b) Adoption of the Royal Decree approving the Plan for the Marine Protected Areas Network that shall promote an ecologically coherent network contributing to the conservation of areas of natural heritage and marine biodiversity, fostering a planned, effective and coherent management of marine protected areas.
c) The National Strategy for the Conservation of Pollinators shall provide the necessary actions to improve the situation of pollinators. This Strategy shall focus especially on the (i) promotion of favourable areas for pollinators; (ii) improvement in its management and reduction of risks created by harmful species; (iii) phytosanitary products; and (iv) promotion of research on the conservation of pollinators, and the dissemination of the related research findings in this area.
d) Adoption of the regulation for updating authorities, administrative and scientific, under the Convention on International Trade in Endangered Species of Wild Fauna and Flora Regulation (CITES Regulation) that shall guarantee the implementation of the measures derived from CITES, and shall ensure that trade is not detrimental to the conservation status of species and their long-term survival.
e) The Wetlands Conservation and Restoration Plan that shall guarantee the preservation and rational use of wetlands.

The development of these actions under this measure shall be directly supported by Investment 1 and Investment 2 of this component of the Spanish recovery and resilience plan (described below). It shall also complement the other two reforms and investment described in this component of the Spanish recovery and resilience plan.

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

Reform 2 (C4.R2) – Restoration of ecosystems and green infrastructure

The aim of this reform is to develop and implement the central government Strategy for Green Infrastructure, Connectivity and Ecological Restoration, to restore damaged ecosystems and consolidate a network of fully functional terrestrial and marine natural and semi-natural areas connected in Spain by 2050.

This reforms incorporates seven different lines of action to: (i) reduce the effects of fragmentation and loss of ecological connectivity; (ii) restore habitats and ecosystems in key areas; (iii) maintain and improve the provision of ecosystem services of green infrastructure elements; (iv) improve the resilience of elements linked to green infrastructure; (v) ensure territorial coherence; (vi) incorporate effective green infrastructure; and (vii) ensure adequate communication, education and participation of interest groups and society in the development of green infrastructure.

This reform is further supported by Investment 3 of this component of the Spanish recovery and resilience plan, addressing in particular the recommendations of the EU Biodiversity Strategy for 2030 on the incorporation of ecological corridors, large-scale planting of trees, significant progress in the rehabilitation of contaminated land and the objective of ensuring that cities with at least 20 000 inhabitants have an ambitious urban greening plan. It is also related to Reform 1 and Investment 1 of this component of the Spanish recovery and resilience plan.

The implementation of the measure shall be completed by 30 June 2021.

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Reform 3 (C4.R3) – Sustainable forest management

This reform shall update the 1999 Spanish Forest Strategy together with the 2002-2032 Spanish Forestry Plan, developing a package of actions to boost the forestry sector, covering the Spanish forest as a whole: protection of species and areas, fires, ownerships, evolution, the current status and trends in forest areas and resources, among others. The reform shall address the economic and social revitalisation of large rural areas, which face serious problems of depopulation and it shall be well aligned with the European Green Deal.

The Spanish Forestry Strategy shall have five strategic priorities:

1) The conservation and enhancement of natural heritage, biodiversity and connectivity.
2) Protection, health security and protection of prevention and adaptation to natural and environmental risks.
3) Forest bio-economy: green economy and jobs, mobilisation of forest resources, and sustainable socio-economic development of the forestry sector.
4) Development and improvement of knowledge and forestry culture.
5) Forest governance model: the regulatory, administrative and instrumental framework of the Spanish forestry policy.

There are two main instruments in the Spanish Forest Strategy, which are necessary to reform the forestry sector as a whole. The first is the adoption of guidelines for sustainable forest management. These guidelines shall cover issues such as biodiversity, climate change and the circular bio-economy. Secondly, Strategic Guidelines for Forest Fires Management in Spain, which shall establish the objectives to follow, define the main lines of work and identify the groups in society with certain degree of responsibility. These strategic guidelines are crucial to control forest fires and increase the strategic positioning of the forest sector in the context of the ecological transition.

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

Investment 1 (C4.I1) - Digitalisation and Knowledge of natural heritage

The objective of this investment is to increase the knowledge of the species and habitats in the Spanish territory.

The investment consists in actions to increase the biodiversity knowledge.

Investment 2 (C4.I2) - Conservation of terrestrial and marine biodiversity

The objective of this investment is to protect Spanish terrestrial and marine biodiversity.

This investment consists in actions in conservation of terrestrial and marine environment, including support for policies in protected areas.

Investment 3 (C4.I3) – Restoration of ecosystems and green infrastructure

The objective of this investment is to restore natural ecosystems, foster urban greening and rehabilitate areas degraded by mining activities.

The investment consists of nature restoration actions, including the rehabilitation of former mining sites, investments in ecosystem restoration and support to the renaturalisation of cities.

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C4.I4 Sustainable forest management

The objective of this investment is to ensure the sustainable management of Spanish forests and increase their protection against wildfires.

This investment consists in actions to support forest management,as well as investments to support forest-based bioeconomy.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
62	C4.R1	M	Strategic Plan for Natural Heritage and Biodiversity and Plan on the Network of Protected Marine Areas	Publication in the Official Journal				Q4	2022	Adoption of the Strategic Plan for Natural Heritage and Biodiversity (Royal Decree) and of the Plan on the Network of Protected Marine Areas Plan (Royal Decree), including the set-up of at least nine marine management bases, the iii) Biodiversity, Science and Knowledge Strategy, iv) the National Strategy for the Conservation of Pollinators, the v) regulation for updating authorities, administrative and scientific bodies, under the Convention on International Trade in Endangered Species of Wild Fauna and Flora and the vi) Wetlands Conservation and Restoration Plan.
63	C4.R2	M	Adoption of the National Strategy for Green Infrastructure, Connectivity and Ecological Restoration	Publication in the Official Journal				Q2	2021	Adoption of the National Strategy for Green Infrastructure, Connectivity and Ecological Restoration. The Strategy shall include lines of action to achieve: (i) Reduction of the effects of fragmentation and loss of ecological connectivity; (ii) restoration of ecosystems in key areas; (iii) maintaining and improving the provision of eco-system services; (iv) improvements in resilience; (v) definition of a governance model; and (vi) communication, education and participation of stakeholders.
64	C4.R3	M	Approval of the Spanish Forest Strategy and Support Plan	Publication in Official Journal				Q4	2022	Adoption of the Spanish Forest Strategy and Support Plan, which shall include guidelines for sustainable forest management.
65	C4.I1	M	Awarding contracts for special-purpose aircrafts for firefighting, and setting up of the biodiversity knowledge monitoring and management system	Awarding contracts				Q2	2022	Awarding contracts for updating and upgrading at least ten special-purpose aircrafts (Canadair) for firefighting, and making available the biodiversity knowledge monitoring and management system. The system includes increasing knowledge of species and habitats and a digital platform. The investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) by upgrading only existing aircrafts, which shall not increase their lifetime or capacity.
66	C4.I1	M	Biodiversity knowledge	Final reports by recipient entities or individuals or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to biodiveristy knowledge, or confirmation by the administration that contracts, or parts thereof related to biodiveristy knowledge have been performed, for a total cumulative amount of EUR 93 000 000 in grants and contracts awarded (including any amendments). Confirmation by the administration that contracts relating to LiDAR flights covering 38 102 000 hectares of the terrestrial Spanish territory have been performed.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
67	C4.I2	T	Marine protected areas		% of Spanish marine territory	13	15	Q2	2023	Achieving marine protected area of at least 15 % of the Spanish marine territory. Marine protected area is a marine territory included in the Natura 2000 Network or other categories of protected natural spaces, as established by Law 42/2007; areas protected by international instruments and Marine Reserves shall be included in the RAMPE (Spanish Marine Protected Areas Network), where applicable. (Baseline: 31 December 2020.)
69	C4.I2	M	Conservation of terrestrial and marine environment	Final reports by recipient entities or individuals or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the conservation of terrestrial and marine environments, including support for policies in protected areas, or confirmation by the administration that contracts, or parts thereof, related to the conservation of terrestrial and marine environments, including support for policies in protected areas, have been performed, for a total cumulative amount of EUR 338 000 000 in grants and contracts awarded (including any amendments). For the purchase of special-purpose vessels, only the best available technologies taking into account the special purpose they are serving, are supported.
70	C4.I3	T	Rehabilitation of former mining sites (at least 20 former mining sites)		Number (mining sites)	0	20	Q2	2023	Start of rehabilitation works at each mining site, targeting at least 20 former mining sites, including decontamination of the soil, recovery of the morphology, and revegetation and naturalisation.
71	C4.I3	M	Ecosystem restoration and green infrastructure	Final reports by recipient entities or individuals or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the ecosystem restoration and green infrastructure, or confirmation by the administration that contracts, or parts thereof, related to the ecosystem restoration and green infrastructure have been performed, for a total cumulative amount of EUR 200 250 000 in grants and contracts awarded (including any amendments). 20 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to the renaturalisation of Spanish cities.
72	C4.I3	M	Rehabilitation of former mining sites	Final reports by recipient entities or individuals or certificates of acceptance,				Q2	2026	Rehablitation works in 30 former mining sites have been performed.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				statements of conformity or equivalent certifying that contracts have been performed						
73	C4.I4	T	Actions on sustainable forest management		Number (vehicles)	0	100	Q2	2023	Purchase of at least 100 special-purpose vehicles for firefighting. The selection criteria for the investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) by supporting only the best available technologies with the lowest environmental impacts in the sector, taking into account the special purpose they are serving.
425	C4.I4	M	Actions on forest management	Final reports by recipient entities or individuals or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to forest management, or confirmation by the administration that contracts, or parts thereof related to forest management have been performed, for a total cumulative amount of EUR 167 400 000 in grants and contracts awarded (including any amendments). 50 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to the promotion of forest-based bioeconomy. For special purpose vehicles, only the best available technologies taking into account the special purpose they are serving, are purchased. Support for monoculture plantations, including eucalyptus, shall be excluded.

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E. COMPONENT 05: COAST AND WATER RESOURCES

This component shall aim to improve the management of water resources, implement a coastal adaptation policy to address the adverse effects of climate change, and strengthen the implementation of marine strategies and maritime spatial plans.

To improve the management of water resources Spain needs to address different challenges such as identifying new emerging pollutants (e.g. micro plastics), an existing investment gap in the planning, adaptation of the coast to climate change, control and management of the Public Hydraulic Domain, Maritime-Terrestrial Property and water treatment, and the delay taking place in the deployment of new technologies and ICT technologies for water management. To this end, Spain shall improve the efficiency of the sector. Spain shall also aim to better align its management of water resources with environmental objectives such as those set out in the European Green Deal, the Biodiversity Strategy for 2030 and the EU Zero Pollution Action Plan. To this end, different strategies shall be deployed such as the digitalisation of public administration to have access to information, including water quality and compliance with ecological flows, the provision and improvement of environmental infrastructure, the safety of infrastructure, or the improvement of groundwater status and aquifer recovery.

The impact of erosion and flooding on the coast has been exacerbated by climate change. Therefore, this component of the Spanish recovery and resilience plan shall also implement a policy of adaptation of the Spanish coast to the adverse effects of climate change. To combat erosion and reduce the risk of flooding, a number of adaptation measures shall be introduced such as the environmental recovery of degraded areas, improving orderly and correct accessibility to the public land-based maritime domain, or drafting and implementing nature-based solutions, among others. This line of action shall create a more resilient coastline to the effects of climate change, and shall also better prepare the tourism sector and other sectors dependent on the state of coastal areas. In addition, this shall further strengthen the role of the Copernicus programme, which is crucial to prevent and assess the damage and impact of extreme weather events.

As part of this component of the Spanish recovery and resilience plan, Spain shall promote the optimal sustainable development of maritime sectors, and protect the marine environment with the aim of achieving its good environmental status by adopting a law, transposing the Marine Strategy Framework Directive and strengthening its implementation.

This component of the Spanish recovery and resilience plan contributes to focus investment-related economic policy on fostering energy efficiency and resource use (Country Specific Recommendation 3 2019). It also focuses investment on the green and digital transition, in particular by fostering research and innovation, clean and efficient production and use of energy sources, energy infrastructure, water and waste management and sustainable transport (Country Specific Recommendation 3 2020). It also enhances water reuse (Country Specific Recommendation 3 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

Reform 1 (C5.R1) – Water plans and strategies and regulatory changes

The reform shall address the review and update of the Water Law, its regulations and other secondary legislation, to ensure a legal framework favourable to foster investments. The reform shall include the adoption and revision of a number of plans and strategies that form the basis of investments and

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water management that shall strengthen and increase investments. These regulatory changes shall be aligned with the European Green Deal.

This reform shall address numerous issues regarding all types of water such as an improved financial framework for wastewater reuse, adoption of technical standards for the safety of dams and their reservoirs, adoption of a national plan for purification, remediation, efficiency, savings and reuse of water (implementation of treatment, sanitation, efficiency, savings, re-use and infrastructure safety – DSEAR Plan), among others.

The measure shall be completed by 30 June 2023.

Investment 1 (C5.I1) – Treatment, sanitation, efficiency, savings, re-use and infrastructure safety (DSEAR) actions

The objective of this investment is to increase the quality and management of water in Spain.

The measure consists in investments into water and wastewater infrastructure as well as investments in dams and reservoirs to preserve their safety.

Investment 2 (C5.I2) - Restoration of river ecosystems, water infrastructure and flood risk mitigation

The objective of this investment is to restore the ecological status of rivers, mitigate flood risks and reduce irrigators reliance on overexploited aquifers.

The investment consists in the restoration of rivers and investments related to water supply infrastructure for irrigation or drinking water.

Investment 3 (C5.I3) – Digital transition in the water sector (Digital Environmental Enforcement) – Strategic project for economic recovery and transformation (PERTE) for the digitalisation of water uses.

The objective of this investment is to accelerate the digital transition in water-related management systems and services and provide new tools for meteorological monitoring and management.

The investment consists in actions related to the PERTE for the digitalisation of water uses, radars and the digitalisation of hydrological or meteorological processes.

Investment 4 (C5.I4) – Adapting the coastline to climate change

The objective of this investment is to increase the resilience of the Spanish coast to climate change and climate variability, and to integrate climate change adaptation into the planning and management of the Spanish coast and sea.

This investment consists in the restoration of degraded areas and ecosystems across coastlines.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
74	C5.R1	M	Entry into force of the amendments of the Hydrological Planning Regulation	Provision of the Royal Decree on the entry into force				Q4	2021	Royal Decree amending the Hydrological Planning Regulation (Official Journal). Amendments shall concern aspects related to droughts and water scarcity, the implementation requirements of the Water Framework Directive and the relevant standards within the framework of the Common Strategy for the Implementation of the Water Directives.
75	C5.R1	M	Entry into force of the amendment of the Water Law and the new Regulation replacing the Royal Decree 1620/2007	Provision of the Water Law on the entry into force				Q2	2023	Amendment of the Water Law to include a revision of taxes for wastewater discharges and the system for the recovery of water infrastructure costs in line with the polluter pays and cost recovery principles. The new Regulation replacing the Royal Decree 1620/2007 shall change the regulatory and financial framework for the reuse of wastewater in line with the polluter pays and cost recovery principles, improving the monitoring and protection of water bodies, including groundwater, and address droughts and scarcity aspects.
76	C5.I1	T	Improved water and wastewater treatment infrastructures		Number (actions)	0	70	Q2	2023	70 completed actions to improve and/or construct water and wastewater treatment infrastructures, aiming at ensuring compliance with Directive 91/271/EEC (for wastewater infrastructure projects), or at improving the efficiency and/or reducing water losses in water distribution systems (for water infrastructure projects).
427	C5.I1	T	Construction or renovation of water and wastewater treatment infrastructures		Number (water and wastewater treatment infrastructures)	70	208	Q2	2026	For 208 water and wastewater treatment infrastructures: • confirmation by the administration that contracts related to their renovation or construction have been performed; or • confirmation by the administration that the testing phase after their renovation or construction has begun. • or submission of final reports by recipient entities or individuals confirming the completion of the activities awarded for grants relating to their renovation or construction.
428	C5.I1	M	Safety of dams and reservoirs	Certificates of acceptance, or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts related to the safety of 8 dams and reservoirs have been performed. Investments in the construction of new dams or the extension of existing dams shall be excluded.
77	C5.I2	M	Restoration of riverbanks protection against flood risks	Certificates signed by MITERD				Q4	2022	At least 200 km of riverbanks restored and at least 40 000 inhabitants being protected against flood risks.
77bis	C5.I2	M	Monitoring and restoration of rivers	Final reports by recipient entities or individuals or certificates of acceptance, or				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the monitoring and restoration of river ecosystems and to protect against flood risks, or confirmation by the administration that contracts, or parts thereof, related to the monitoring and restoration of river ecosystems and to protect

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				equivalent certifying that contracts have been performed						against flood risks have been performed, for a total cumulative amount of EUR 203 400 000 in grants and contracts awarded (including any amendments).
78	C5.I2	M	Construction or renovation of infrastructure supplying water for irrigation	Certificates of acceptance, *actas de puesta en marcha/servicio*, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	For 15 infrastructures supplying water for irrigation or drinking water: - Confirmation by the administration that contracts related to the construction or renovation have been performed; or confirmation by the administration that the testing phase after their renovation or construction, has begun. Investments into infrastructure for the production of desalinated water shall be the best available technology with the lowest environmental impacts in the sector.
430	C5.I3	M	PERTE for the digitalisation of water users	Final reports by recipient entities or individuals or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the PERTE for the digitalization of water uses, or confirmation by the administration that contracts, or parts thereof, related to the PERTE for the digitalisations of water uses have been performed, for a total cumulative amount of EUR 494 100 000 in grants and contracts awarded (including any amendments).
426	C5.I3	M	Radars and digitalisation of hydrological or meteorological processes	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts, or corresponding parts thereof, related to radars and the digitalisation of hydrological or meteorological processes, for a total amount of EUR 299 700 000 have been performed.
80	C5.I4	T	Restoration of degraded areas and ecosystems across at least 50 kilometres of coastline		Number (kilometres)	0	50	Q4	2022	Completion of at least 50 kilometres of coastline in restoration of degraded areas and ecosystems, protection and increase accessibility to coastal areas, mitigation of erosion, better knowledge and increase coastal areas resilience and adaptation to the effects of climate change, remote monitoring and implementation of strategic marine planning policies. Actions shall consider any of the following: (i) Increase the resilience of the Spanish coast to the adverse effects of climate change by combating erosion and strengthening the coastline. This shall consider the creation of breakwater, artificial beaches, floating surfaces, sediment management, nature based solutions, beach and dune system restoration, coastal protection infrastructure, implementation of smart grids for coastal erosion monitoring, or actions with similar effects. (ii) Protect and restore the coastal ecosystems or degraded areas. This shall be done by (a) relocating installations affected by backsliding; (b) delimiting the

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										State-owned land-based maritime domain; (c) recovering improperly or inappropriately occupied Stated-owned maritime land; (d) risk assessment and management or similar actions; (e) environmental recovery of degraded coastal areas and ecosystems; (f) conservation and management of the coastline; and/or (g) actions with similar effects. (iii) Improve orderly and correct accessibility to the public land-based maritime domain. This shall be done by recovering land to provide access to the public domain, planning, management and restoration of access or actions with similar effects. (iv) Implementation of strategic marine planning policies. This shall be done by the implementation of Maritime Spatial Planning, Marine Strategies, scientific advice on oceans, climate and coasts, and the development of a georeferenced web application for sea users.
81	C5.I4	T	Restoration of degraded areas and ecosystems across at least 100 kilometres of coastline		Number (kilometres)	50	100	Q2	2023	Completion of works across at least 100 kilometres of coastline which shall include any of the following: (i) Increase the resilience of the Spanish coast to the adverse effects of climate change by combating erosion and strengthening the coastline and remote monitoring. This shall consider the creation of breakwater, artificial beaches, floating surfaces, sediment management, nature based solutions, beach and dune system restoration, coastal protection infrastructure, implementation of smart grids for coastal erosion monitoring, better knowledge or actions with similar effects. (ii) Protect and restore the coastal eco-systems or degraded areas. This shall be done by (a) relocating installations affected by backsliding; (b) delimiting the State-owned land-based maritime domain; (c) recovering improperly or inappropriately occupied Stated-owned maritime land; (d) risk assessment and management or similar actions; (e) environmental recovery of degraded coastal areas and ecosystems; (f) conservation and management of the coastline; (g) better knowledge and/or (h) actions with similar effects. (iii) Improve orderly and correct accessibility to the public land-based maritime domain. This shall be done by recovering land to provide access to the public domain, planning, management and restoration of access, better knowledge or actions with similar effect. (iv) Implementation of strategic marine planning policies and better knowledge. This shall be done by the implementation of Maritime Spatial Planning, Marine Strategies, scientific advice on oceans, climate and coasts, and the development of a georeferenced web application for sea users. (Baseline: 31 December 2022.)
81b	C5.I4	T	Restoration of degraded areas and ecosystems		Number (kilometres)	100	145	Q2	2026	Confirmation by the administration that contracts relating to the restoration of degraded areas and ecosystems across 145 kilometres of coastline have been performed.

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F. COMPONENT 06: SUSTAINABLE MOBILITY (LONG-DISTANCE)

This component of the Spanish recovery and resilience plan addresses the following challenges: 1) the transition towards more sustainable modes of transport; 2) reducing the emissions of the transport sector; 3) making the transport sector safer, more accessible, sustainable and inclusive.

The objectives of the component are: the development of the Spanish rail network (in particular the core TEN-T corridors and the non-core TEN-T network); establishing a more interoperable transport network (rail, road, ports) with the objective to reduce its carbon footprint; the improvement of cross-border connections with France and Portugal; the modernisation of the transport sector with the adoption of advanced digital technologies.

This component addresses the Country Specific Recommendations on the promotion of investment on energy efficiency and resource use and on the promotion of rail freight infrastructure (Country Specific Recommendation 3 2019) and on the investment on the green and digital transition and sustainable transport (Country Specific Recommendation 3 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).

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

Reform 1 (C6.R1) – Safe, Sustainable and Connected Mobility Strategy

The objectives of the measure are to:

a) Increase security of the mobility network ensuring better protection of people and goods, improving standards and reducing accidents.
b) Increase sustainability prioritising daily mobility, economic and social equity, energy efficiency and the fight against climate change.
c) Enhance connectivity with digitalisation, technological progress and multimodal connectivity.

The strategy shall address specific actions in the following nine areas:

i. Mobility for all (ensuring universal accessibility at a reasonable costs);
ii. New Investment Policies (to ensure adequate financing of transport infrastructures and services);
iii. Secure mobility (prioritizing investment in monitoring, maintenance, and cybersecurity);
iv. Low-emission mobility (increase efficiency, reduce energy consumption);
v. Smart mobility (boost R&D and mobility innovation, build and manage intelligent infrastructure);
vi. Smart Intermodal Logistics Chains (prioritize the transport of goods by rail in public and private agendas);
vii. Connecting Europe and Connected to the World (connect ports to intermodal logistic terminals and intensify cooperation with neighbouring countries to coordinate the construction and/or improvement of cross-border infrastructures);
viii. Social and labour aspects (gender balance and re- and upskilling actions for the transport workforce); and
ix. Digitalisation of the ministry of transport, mobility and urban agenda to embrace digital transition and become more open and innovative.

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

Reform 2 (C6.R2) – Indicative Rail Strategy

The objectives of the reform is the establishment of instruments to ensure that the rail network meets the mobility needs of the future in a coherent and effective way. The strategy shall set up a clear planning scenario for the railway transport mode and it shall make it possible to align investment priorities with the Strategy for Safe, Sustainable and Connected Mobility (R1).

The reform shall consist of several actions including:

a) establishing a clearer planning of actions in the railway sector, especially geared toward everyday mobility;
b) improving network maintenance;
c) ensuring economic sustainability of the rail network;
d) prioritising resource efficiency, with an ex-ante and ex-post evaluation of investment projects;
e) enhancing interoperability of the network, especially on the trans-European network corridors, and intermodality of the network;
f) boosting rail freight traffic;
g) enhancing safety in rail transport and
h) fostering the digitalisation of transport and innovation to ensure connected mobility.

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

Investment 1 (C6.I1) – National transmission network: European Corridors

The objectives of the measure are to build new railway infrastructure in the core European TEN-T corridors and modernising and upgrading the existing ones. The measure consists in actions covering 1 400 kilometres of the core TEN-T corridors.

Investment 2 (C6.I2) – Trans-European Network for Transport Program, other works

The objective of the measure is to make the national transport networks more reliable, sustainable, secure and resilient. The measure consists in various actions in the areas of air, road and rail transport, and to support digitalisation actions.

Investment 3 (C6.I3) – Intermodality and logistics

The objective of the measure is to implement Axis 6 of the Secure, Sustainable and Connected Mobility Strategy (R1) on Smart Intermodal Logistics Chains. The measure consists in interventions related to intermodal and logistic terminals, and the accessibility and sustainability of ports.

Investment 4 (C6.I4) – Support programme for sustainable and digital transport

The objective of the measure is to improve the efficiency of the transport system. The measure consists in actions for sustainable or digital transport.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
82	C6.R1	M	Strategy on sustainable, secure and connected mobility (public consultation)	Notice of end of consultation				Q4	2020	End of the public consultation process of the strategy addressing actions in the following nine areas: 1) Mobility for all (to ensure universal accessibility at a reasonable costs); 2) New Investment Policies (to ensure adequate financing of transport infrastructures and services); 3) Secure mobility (prioritizing investment in monitoring, maintenance, and cybersecurity); 4) Low-emission mobility (increase efficiency, reduce energy consumption); 5) Smart mobility (boost R&D and mobility innovation, build and manage intelligent infrastructure); 6) Smart Intermodal Logistics Chains (to prioritize the transport of goods by rail); 7) Connecting Europe and Connected to the World (connect ports to intermodal logistic terminals and intensify cooperation with neighbouring countries to coordinate the construction and/or improvement of cross-border infrastructures); 8) Social and labour aspects (gender balance and re- and upskilling actions for the transport workforce); 9) Digitalisation of the ministry of transport (MITMA).
83	C6.R1	M	Strategy on sustainable, secure and connected mobility (approval)	Approval by Council of Ministers				Q4	2021	Approval by Council of Ministers of the strategy addressing actions in the following nine areas: 1) Mobility for all (with the aim to ensure universal accessibility at a reasonable cost); 2) New Investment Policies (to ensure adequate financing of transport infrastructures and services); 3) Secure mobility (prioritizing investment in monitoring, maintenance, and cybersecurity); 4) Low-emission mobility (increase efficiency, reduce energy consumption); 5) Smart mobility (boost R&D and mobility innovation, build and manage intelligent infrastructure); 6) Smart Intermodal Logistics Chains (prioritize the transport of goods by rail in public and private agendas); 7) Connecting Europe and Connected to the World (connect ports to intermodal logistic terminals and intensify cooperation with neighbouring countries to coordinate the construction and/or improvement of cross-border infrastructures); 8) Social and labour aspects (gender balance and re- and upskilling actions for the transport workforce); 9) Digitalisation of the ministry of transport MITMA.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
84	C6.R2	M	Indicative Rail Strategy	Publication in the Official Journal				Q4	2022	Publication in the Official Journal of the approval resolution of the Indicative Rail Strategy with actions on: a) establishing a clearer planning of actions in the railway sector, especially geared toward everyday mobility; b) improving network maintenance; c) ensuring economic sustainability of the rail network; d) prioritising resource efficiency, with an ex-ante and ex-post evaluation of investment projects; e) enhancing interoperability of the network, especially on the trans-European network corridors, and intermodality of the network; f) boosting rail freight traffic; g) enhancing safety in rail transport; h) fostering the digitalisation of transport and innovation to ensure connected mobility. For all actions included in the 'Indicative Rail Strategy', ensure the fulfilment of the provisions of Law 21/2013 on environmental impact assessment and Law 9/2018 of 5 December, amending Law 21/2013, and implement the required mitigation actions for protecting the environment of the Environmental Impact Assessment (EIA). For the purposes of this operational arrangement, publication in the relevant official website is considered as a qualitative indicator of the entry into force.
85	C6.I1	T	Core TEN-T network: award of contracts		Contract or other legal instrument	0	144	Q4	2022	At least 144 contracts or other legal instruments awarded which include actions in one or more of the following corridors of the core TEN-T network: ATLANTIC CORRIDOR • Y Vasca: Vitoria-Bilbao-San Sebastian/Astigarraga-Irun • Valladolid-Palencia-León • León-La Robla-Pola de Lena • Castejón-Pamplona-Logroño-Bilbao • La Coruña-Vigo-Ourense • Ourense-Monforte • Monforte-León • Talayuela-Plasencia-Cáceres-Mérida-Badajoz • Talayuela-Madrid-Valladolid-Vitoria • Sevilla-Huelva MEDITERRANEAN CORRIDOR: • Madrid-Zaragoza-Tarragona • Frontera francesa-Barcelona/Tarragona-Vandellós

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										• Vandellós-Castellón • Sagunto-Teruel — Zaragoza • Zaragoza-Tarragona • Castellón-Valencia-La Encina-Alicante • Alcázar de San Juan-La Encina • Murcia-Cartagena • Murcia-Almería • Utrera-Antequera Santa Ana • Madrid-Valencia COMMON TO BOTH CORRIDORS • Linking HSL Barcelona — HSL Levante • Aranjuez-Alcázar de San Juan-Manzanares--Córdoba-Algeciras • Madrid-Seville The actions shall belong to one or more of the following types: • Platform. It includes projects that make it possible to set up the infrastructure that shall support the tracks and which includes embankments, clearance, viaducts, tunnels, etc. These are mainly construction of new infrastructure. • Replacement of services. It includes actions aimed at the restoration of existing services (light, irrigation, water, etc.) which are affected during the execution of the railway works. • Tracks. It includes actions for the assembly and supply of track materials (ballast, sleepers, rail, switches and expansion devices) on new railway sections, as well as the renewal of existing tracks. • Electricity. It includes actions aimed at the electrification of lines including: overhead contact line, traction substations, transformation centres, power remote control, high-voltage power lines, etc. • Traffic signalling and control. It includes projects aimed at the implementation of new signalling and traffic control systems (ERTMS, etc.). • Telecommunications. Includes projects related to fixed and mobile telecommunications on railway lines (such as fibre optic, GSM-R) • Stations. It includes the upgrading and rehabilitation of existing stations, as well as the construction of new stations.
87	C6.I1	M	Core TEN-T network: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts or				Q2	2026	Confirmation by the administration that contracts or other legal instruments, or corresponding parts thereof, relating to one or more of the actions and corridors as defined in Target 85, covering 1400 kilometers on corridors of the core TEN-T network, have been performed.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				other legal instruments have been performed						
88	C6.I2	T	TEN-T network rail transport and state road network awarded contracts		Contract or other legal instrument	0	188	Q4	2022	At least 188 contracts or other legal instruments awarded which include interventions in different transport modes: for rail interventions in the non-core TEN-T network and for roads in the state road network a) For rail, interventions shall belong to one or more of the following types of interventions: • Improvement of the technological infrastructure for rail traffic management • Security (such as cybersecurity, installation of crash detectors) • Acoustic protections/Noise maps • Development of satellite technology applied to ERTMS rail signalling • Electrification of sections (such as Monforte-Lugo) • Track renewal (such as Soria-Torralba and Monforte-Lugo) • Improvement of the control-command and signalling subsystem (such as Soria-Torralba and Ávila-Salamanca) • Creation of new sections or variants (such as Palencia-Santander, variant of Rincón de Soto and Variant of Ourense) b) For roads, interventions shall belong to one or more of the following types of interventions: • Improving road safety: including road safety in tunnels, protecting vulnerable wildlife and protecting vulnerable users • Sustainability: air quality improvement, new forms of urban mobility, protecting biodiversity, climate risk prevention, energy efficiency, noise reduction • Digitalisation: Implementation of monitoring systems for bridges, tunnels, using Big Data analytics and Internet of Things; digitalisation of road for monitoring and maintenance • Implementation of Intelligent Transport Systems in bus-VAO lanes • Update of the primary preliminary draft of the fixed link across the Strait of Gibraltar
91	C6.I2	M	Digitalization actions: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts or other legal instruments				Q4	2025	Confirmation by the administration that 40 contracts or other legal instruments relating to digitalization actions have been performed.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				have been performed						
92	C6.I2	M	TEN-T network excluding corridors: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts or other legal instruments have been performed				Q2	2026	Confirmation by the administration that contracts or other legal instruments, or corresponding parts thereof, relating to one or more of the interventions defined in Target 88 point a), covering 900 kilometers on the TEN-T rail network excluding corridors, have been performed.
93	C6.I2	M	Air traffic management: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that 35 contracts relating to air traffic management, have been performed.
94	C6.I2	M	State Road network: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts or other legal instruments have been performed				Q2	2026	Confirmation by the administration that 92 contracts or other legal instruments relating to one or more of the types of interventions defined in Target 88 point (b) have been performed. Works in 70 tunnels have been performed.
95	C6.I3	T	T1: number of contracts or other legal instruments awarded to improve intermodal and logistic infrastructures	-	Contract or other legal instrument	0	66	Q4	2022	At least 66 contracts or other legal instruments awarded including interventions to improve intermodal and logistic infrastructures. Interventions shall belong to one or more of the following areas: a) the development and upgrade of strategic intermodal and logistical terminals in one or more of the following locations: • Vicálvaro in Madrid; • La Llagosta in Barcelona • San Luis in Valencia

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										• Júndiz in Álava. • Logistic facility of Can Tunis (Barcelona) • Orduña terminal (Bizkaia) • Logistics facility in Lezo (Gipuzkoa) • Muriedas (Santander) • Escombreras terminal (Murcia); b) the construction or extension of sidings to a length of at least 750 metres; c) the improvement of rail access to the Port of A Coruña and the Port of Castellón; d) the improvement of road access to the Port of Algeciras; and e) improved accessibility and sustainability in ports, including: • Accessibility: railway access works, including works to refurbish and upgrade, as well as new access and improvement of internal traffic in ports, by adapting the infrastructure that continues its external land-based access. • Sustainability: including adequacy of water supply and sanitation systems; air quality improvement plans; installation of more efficient energy networks; solar photovoltaic installations; renovation of lighting networks and installation of LED technology; power consumption control systems; refurbishment of processing systems.
97	C6.I3	M	Intermodal and logistic terminals, ports or 750-metre sidings: contracts performed	Certificates of acceptance, statements of conformity or equivalent certifying that contracts or other legal instruments have been performed				Q2	2026	Confirmation by the administration that contracts or other legal instruments, or corresponding parts thereof, for a total amount of EUR 877,1 million, relating to one or more of the type of interventions defined in Target 95, have been performed.
99	C6.I4	M	Support to the programme of sustainable and digital transport.	Publication in the Official Journal and adoption of official resolutions				Q4	2022	The endowment of EUR 800 000 000 under the Support Programme of Sustainable and Digital Transport through: a) the publications in the Official Journal of Ministerial Order(s) establishing the support scheme for sustainable freight transport based on ECO-INCENTIVES for rail and maritime purposes; b) the official resolutions approving the transfers established in the Royal Decree that allocates the transfer of funds to Autonomous Communities for the award of grants for projects for the digitalisation of passenger and freight transport services at regional and local level; c) the official resolutions approving the transfers established in the resolution by the State Secretariat for Transport, Mobility and the Urban Agenda of the

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										transfer of funds to the Autonomous Communities for the award of contracts or other legal instruments for projects for the digitalisation of passenger and freight transport services at regional and local level; and d) the resolution by the State Secretariat for Transport, Mobility and the Urban Agenda of the award of projects for the following actions: Action line 1. Interoperability in rail freight transport 1. On-board European Rail Traffic Management Systems (ERTMS) 2. Actions removing barriers to rail interoperability in accordance with the TSIs. 3. Innovation and development of the variable gauge axis in locomotives. Action line 2. Promotion of transport intermodality 4. Construction, adaptation or upgrading of cargoes and intermodal rail-road terminals and their land connections Action line 3. Modernisation of rail freight equipment 5. Actions supporting the refurbishment or upgrading of wagons for rail freight, including for the establishment of rail highway services. 6. Actions to support the refurbishment or adaptation of railway tractor equipment with other material using alternative fuels (hydrogen or electricity). Action line 4. Safe, sustainable and connected road transport 7. Construction and upgrading of secure parking areas for commercial vehicles and provision of information services (Delegated Regulation (EU) No 885/2013). 8. Intelligent Transport Services for the Road Sector (ITS) in toll motorway concessions and other road safety and conservation services. 9. Actions supporting the deployment of alternative fuels refuelling infrastructure for heavy duty vehicles on the road network 10. Actions to support the refurbishment or adaptation of means and machinery to achieve sustainable pavement: reduced carbon footprint and sound reducers Action line 5. Sustainability of maritime and air transport 11. Support for the deployment of alternative fuels in Ports and Airports. 12. Support for the uptake of propulsive alternative energy technologies in the maritime sector. Action line 6. Digitalisation of transport 13. Projects for the digitalisation of passenger and freight transport services at national level. For actions 9 and 11, selection criteria shall comply with the 'Do no significant harm' Technical Guidance (2021/C58/01), ensuring that the infrastructure is enabled at the time of construction for the transport of renewable and low-carbon gases.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
101	C6.I4	M	Actions related to Sustainable and digital transport	Award resolutions, verification by the administration, certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed, audit reports				Q2	2026	In relation to letter a) defined in milestone 99, confirmation by the administration of actions performed for a total amount of EUR 104.8 million relating to the award of accrued ECO-INCENTIVES for rail and maritime purposes. In relation to letter b) defined in milestone 99, verification by the administration of the documentary justification for grant payments relating to the digitalization of passenger and freight transport services at regional and local level, covering a total amount of EUR 8.4 million. In relation to letter c) defined in the description of milestone 99, confirmation by the administration that 53 contracts or other legal instruments, or corresponding parts thereof, relating to the digitalization of passenger and freight transport services at regional and local level, have been performed. In relation to letter d) defined in the description of milestone 99, provision of 47 audit reports confirming that actions in one or more of the action lines referred to in milestone 99, have been performed.

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F.3. Description of the investments for loan support

Reform 3 (C6.R3) – Energy Efficiency Strategy on the National Highways Network

The objective of this reform is the publication of the Strategy for Energy Efficiency in the State Road Network and the establishment of a set of measures aiming at improving the energy efficiency in the State Road Network.

This Strategy shall at least cover the following elements:

a) an analysis of the National Road Network energy supply;
b) an analysis of the current situation on the National Road Network regarding its illumination and justification of possible solutions;
c) a list of measures or actions to be carried out in the National Road Network; and
d) an investment and financing plan for required measures or actions in the road network illumination system with timelines for their implementation.

The Strategy will be published in the first quarter of 2024.

F.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is 1 February unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L15	C6.R3	M	Energy Efficiency Strategy	Publication in the Official Journal				Q1	2024	Publication in the Official Journal of the approval of the Energy Efficiency Strategy for the National Road Network covering the elements in line with the measure description.

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G. COMPONENT 07: DEPLOYMENT AND INTEGRATION OF RENEWABLE ENERGY SOURCES

The National Energy and Climate Plan (NECP) of Spain for 2021-2030 projects a significant growth in renewable energy penetration in Spain, reaching 74 % in the electricity sector and 42 % in final use in 2030. In this context, the objective of this component of the Spanish recovery and resilience plan is to increase the use of renewable energy through the following elements:

a) the development of a clear and predictable regulatory framework that promotes investment in renewables;

b) the establishment and consolidation of the industrial value chain in the field of renewables;

c) the support of innovative sources of renewable generation technologies, including their integration into end uses; and

d) the development of green skills.

In addition, the component specifically seeks to promote the deployment of renewable energies on the Spanish islands, as well as the participation of citizens through renewable energy communities.

The component is related to the promotion of investments in innovation and in energy efficiency (Country Specific Recommendation 3 2019). It also promotes public and private investment and fosters the green transition (Country Specific Recommendation 3 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).

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

Reform 1 (C7.R1) – Regulatory framework for the promotion of renewable generation

The objective of this measure is to strengthen the regulatory framework for the promotion of renewable generation, in order to increase certainty and encourage private investment in renewable energy, to remove barriers to the deployment of renewables and to improve their integration in the environment, the electrical system and into different sectors.

The measure shall include a number of legislative and regulatory steps including:

- the adoption of Royal Decree Law 23/2020 in June 2020, which sets up a new auction system for renewable generation and improves the mechanism for access of renewable generation to the electricity grid;
- the adoption of Royal Decree 960/2020 in November 2020, which enhances the predictability of the revenues to be obtained by renewable generation in the new auctions;
- Royal Decree 1183/2020 in December 2020, which regulates the access and connection conditions for renewable generation, in line with the provisions of Royal Decree Law 23/2020; and
- The Law on Climate Change and Energy Transition, envisaged for adoption in the first half of 2021, which will establish into law the renewable targets for 2030 and the objective of climate neutrality by 2050 (including a 100 % renewable electricity system). This law also includes elements that are relevant to other components in the plan (such as the reduction of administrative barriers and requirements for the installation of public recharging points).

The implementation of the measure shall be completed by 30 June 2023.

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Reform 2 (C7.R2) – National self-consumption strategy

The objective of this measure is to boost self-consumption as an alternative form of renewable generation, to set targets in this area for the period 2021-2030 and to identify and develop measures to mitigate the main barriers to their deployment. Self-consumption contributes to the integration of renewable generation in buildings and urban environments, and it boosts local employment.

The measure shall include the adoption by the Spanish government of a National self-consumption Strategy during the second half of 2021 in order to reduce administrative barriers to self-consumption. The strategy shall diagnose the current and potential situation in Spain, and identify measures aimed at: (a) better coordination between administrations; (b) the dissemination of information to consumers and awareness-raising; (c) identifying existing relevant skills, as well as further training opportunities connected to the deployment of self-consumption.

The measure shall address the implementation of key elements of the National Self-Consumption Strategy, including the publication of guidance on how to foster self-consumption and the completion of trainings aimed at improving required skills.

The implementation of the measure shall be completed by 30 June 2023.

Reform 3 (C7.R3) - Development of energy communities

This measure has the objective of developing energy communities to boost citizens' participation in the energy transition, through renewable energy communities and citizen energy communities. This measure consists in support to energy-related pilot projects or offices for energy communities.

Reform 4 (C7.R4) - Framework for innovation and technological development in renewable energy

This measure shall strengthen the framework for innovation and technological development of a number of renewable energy sources, and contribute to progress towards the goal of 100 % of renewable sources in energy demand. The renewable sources covered in this measure shall include offshore wind energy and biogas. The measure shall also facilitate R&D in renewable technologies.

The measure shall include the publication of a roadmap for offshore wind and other marine energy. The aim of this roadmap is to reduce administrative barriers for the development of this source of renewable energy. Specifically, the roadmap shall seek to: (a) promote research, development and innovation through a more agile regulatory framework, and by strengthening technology centres and testing platforms for new prototypes; (b) identify opportunities and synergies with key industrial sectors; (c) develop an appropriate regulatory framework for the deployment in Spain (especially of floating technology); and (d) identify measures to minimise environmental effects (whilst at the same time seeking to simplify administrative procedures). The measure shall implement the key regulatory measures identified in the road map to promote offshore wind farms, boost research and development and support the deployment of floating technologies.

The second element of this measure is the publication of a roadmap for biogas, which shall analyse the appropriate regulatory and sectoral tools to promote biogas, with a focus on the efficient use of this energy source (such as in agro-industrial applications, and for heavy-duty vehicles where electrification is not yet an alternative). This part of the reform shall address the implementation of key activities from the biogas roadmap, including: (a) the establishment of a system of guarantees of origin for renewable gases, aimed at fostering investment in biogas and at decarbonising sectors such as industry and transport; (b) the development of a tool to compute the contribution of biogas to decarbonisation; and (c) pre-feasibility studies to promote the implementation of biogas production facilities.

The implementation of the measure shall be completed by 30 June 2023.

Investment 1 (C7.I1) - Development of renewable energies and storage

The objective of this measure is to foster the development of renewable energies and storage. This measure consists of investment in capacity for renewable energy production and storage.

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Investment 2 (C7.I2) – Sustainable energy in islands

The objective of this measure is to increase sustainable energy in the Spanish islands (the Canary and Balearic islands), and in particular to the support for projects for the penetration and integration of renewable energy into islands and non-peninsular systems.

This measure consists in actions to support the energy transition and additional production capacity for renewable energy in the islands.

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

See table below. The date of the baseline for all indicators is 1 February 2020, unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
102	C7.R1	M	Entry into force of Royal Decree Law 23/2020 (energy measures)	Provision in Royal Decree Law 23/2020 on entry into force				Q4	2020	Royal Decree Law 23/2020 approves energy measures aiming at setting the legal basis for a new auction scheme, defining new participants in the energy sector, such as independent aggregators and renewable energy communities, and contributing to rationalize access and connection permits
103	C7.R1	M	Entry into force of Royal Decree 960/2020 (economic regime for renewable energy)	Provision in Royal Decree 960/2020 on entry into force				Q4	2020	Royal Decree 960/2020 regulates the economic regime for renewable energy
104	C7.R1	M	Entry into force of Royal Decree 1183/2020 (connection of renewables to the electricity grid)	Provision in Royal Decree 1183/2020 on entry into force				Q4	2020	Royal Decree 1183/2020 regulates hybridisation and ordering access to and connection of renewables to the electricity grid.
105	C7.R1	M	Entry into force of Law on Climate Change and Energy Transition	Provision in the Law on Climate Change and Energy Transition on entry into force				Q2	2021	The Law on Climate Change and Energy Transition shall provide alternative regulatory stability to the development of renewable resources, reduced administrative barriers and minimum requirements for the installation of public recharging points in service
106	C7.R1	T	Additional production capacity for renewable energy	-	Number (MW)	0	6 000	Q2	2023	Cumulative additional production capacity for renewable energy supported under the new enabling legislative framework included in reform C7.R1 (including the auction mechanism established through RD 960/2020, new regulation on access and connection permits, and on hybridisation): at least 6 000 MW awarded
107	C7.R1	T	Cumulative additional renewable energy capacity installed in Spain	-	Number (MW)	0	6 000	Q2	2023	Cumulative additional renewable energy capacity installed in Spain during the period Q1 2020-Q42023, under the new enabling legislative framework included in reform C7.R1 (including the auction mechanism established through RD 960/2020, new regulation on access and connection permits, and on hybridisation): at least 6 000 MW built Further Specifications from Operational Arrangements: Royal Decree 413/2014 exhaustively regulates the official register of renewable generation (RAIPREE). In its Article 37, this Royal Decree indicates that it is mandatory for all facilities under the scope of the Royal Decree to be inscribed in the RAIPREE. Article 40 of the Royal Decree mandates that, in order to be inscribed in RAIPREE, the facility must hold a definitive authorisation for exploitation.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
108	C7.R2	M	National self-consumption Strategy	Publication on webpage				Q4	2021	Adoption by the Council of Ministers and publication on government website of the National self-consumption Strategy in order to reduce administrative barriers to self-consumption.
109	C7.R2	M	Completion of measures under the National self-consumption Strategy	Publication of results on the webpage				Q2	2023	Completion of key measures under the National self-consumption Strategy, including: the publication on the website of the Ministry for the Ecological Transition of technical guidance and the guidance to municipalities on how to foster self-consumption and the completion of trainings made at improving required technical skills on renewable sources of renewable self-consumption for at least 500 professionals.
110	C7.R3	M	Pilot project for energy communities	Publication on webpage				Q2	2022	Award of the first pilot project for energy communities on the basis of calls for tender, in order to demonstrate the viability of this model.
111	C7.R3	T	Energy-related pilot projects or offices for energy communities	-	Number	0	37	Q2	2026	Final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to a cumulative number of 37 projects or offices for energy communities.
112	C7.R4	M	Roadmap for offshore wind and other marine energy	Publication on webpage				Q4	2021	Publication of the Roadmap for offshore wind and other marine energy in order to reduce administrative barriers to the development of this source of renewable energy
113	C7.R4	M	Entry into force of the regulatory measures identified in the map for offshore wind and other marine energy	Provisions in the regulatory measures on entry into force				Q2	2023	Entry into force of the key regulatory measures identified in the map for Offshore wind and other marine energy, to promote research and innovation, and to support deployment of floating technologies. These key measures shall include: final approval of the Maritime Spatial Planning Plans, better coordination of the grid planning and the offshore strategy and updating of the regulatory framework.
114	C7.R4	M	Completion of measures identified in the roadmap on biogas	Publication on webpage				Q2	2023	Completion of key measures identified in the roadmap on biogas, including the establishment of a guarantees of origin scheme for renewable gases, to improve the competitiveness of biogas and to foster the investments in biogas production ensuring a faster decarbonisation in sectors such as industry and transport.
115	C7.I1	M	Tender for investment support to innovative or value added renewable capacity	Publication in the OJ				Q2	2022	Publication in the OJ of the first tender for investment support to innovative or value added renewable capacity
116	C7.I1	M	New projects, technologies or installations of marine renewable energy infrastructure	Award decision / investment authority decision				Q2	2023	At least 6 developments awarded promoting new projects, technologies or installations of marine renewable energy infrastructure. The 6 developments should contribute to the implementation of marine renewable energy projects in Spain. The developments may include SMEs with marine renewable energy activity which receive grants, loans or equity investment, take part in pre-commercial public procurement, as well as grants given directly to renewable energy

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										marine projects or to a prototype of a marine renewable energy new technology manufacturing or deployment.
117	C7.I1	T	Additional capacity for renewable energy production and storage	-	Number (MW)	0	2 811	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the installation of renewable energy production and storage capacity, or confirmation by the administration that contracts or agreements, or parts thereof related to the installation of renewable energy production and storage capacity have been performed, for a total cumulative amount of 2811 MW.
118	C7.I2	M	Clean Energy and Smart Projects for Islands Office	Publication on webpage				Q2	2023	Creation of the Clean Energy and Smart Projects for Islands Office with the objective of managing the support programmes under the Recovery and Resilience Facility. The office shall coordinate the dynamisation and development of the energy transition in the islands
119	C7.I2	T	Actions to support the energy transition on islands	-	Number	0	430	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to energy transition on islands, or confirmation by the administration that contracts or agreements, or parts thereof related to energy transition on islands have been performed, for a total cumulative number of 430 actions.
120	C7.I2	T	Additional production capacity for renewable energy in the islands	-	Number (MW)	0	128	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the installation of renewable energy production capacity in the islands, or confirmation by the administration that contracts or agreements, or parts thereof related to the installation of renewable energy production capacity in the islands have been performed, for a total cumulative amount of 128 MW.

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H. COMPONENT 8: ELECTRICITY INFRASTRUCTURE, SMART GRIDS AND DEPLOYMENT OF FLEXIBILITY AND STORAGE

The National Energy and Climate Plan (NECP) of Spain aims to have a 42 % share of renewable energy in final energy consumption by 2030. The integration of a growing amount of renewable electricity generation (projected to reach 74 % of demand in 2030 and 100 % by 2050), requires a number of complementary investments in grid digitalisation, storage and demand management. In particular, the intermittency and partial predictability of renewable technologies means that energy storage has an important role to play, to provide system flexibility and to ensure grid stability.

In this context, this component of the Spanish recovery and resilience plan shall pursue the following objectives:

a) The development of a more flexible, decentralised and dynamic energy system capable of efficiently and safely absorbing higher levels of renewable generation;

b) The development of new innovative business models; and

c) The involvement of new actors in the electricity system (producers, suppliers and consumers, in addition to storage operators and aggregators), and a more flexible regulatory framework capable of adapting to new needs, through regulatory sandboxes.

The component shall promote investments in innovation and in energy efficiency, and encourage the adoption of efficient policies to encourage innovation (Country Specific Recommendation 3 2019). It shall also promote public and private investment, and foster the green transition (Country Specific Recommendation 3 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).

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

Reform 1 (C8.R1) - Enabling framework for the integration of renewables into the energy system: networks, storage and infrastructure

The objective of this measure is to enable a transparent and stable regulatory framework that creates certainty and allows for increased integration of renewables into the energy system, through investments in networks, storage and infrastructure.

The reform shall include the long-term decarbonisation strategy for 2050 ("ELP 2050"). The objective of this strategy is to set the basis for a strategic and regulatory framework for the effective integration of renewable energies in a flexible and intelligent energy system. Among the objectives of the ELP 2050 are: (a) the reduction of GHG emissions by 90 % compared to 1990 (climate neutrality); (b) the achievement of 97 % of renewables on final energy consumption; and (c) a 100 % renewable electricity system.

The implementation of the measure shall be completed by 31 March 2021.

Reform 2 (C8.R2) - Energy storage strategy and adaptation of the regulatory framework for the deployment of energy storage

This measure aims to develop, approve and deploy a regulatory and strategic framework to foster energy storage. The reform shall provide the necessary framework for the planned investments under C8.I1 and C8.I3, relating to the deployment of energy storage and new business models in energy transition, respectively.

The reform shall include the approval by the Spanish government of the Energy Storage Strategy. The objective of this strategy is to have 20 GW of energy storage available in 2030 and 30 GW in 2050.

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The reform shall include three legislative and regulatory acts: (i) Royal Decree 1183/2020 to regulate access to the grid for storage facilities; (ii) *Comisión Nacional de los Mercados y la Competencia* Circular 1/2021 to establish the methodology and conditions for access and connection to the transmission and distribution networks of electricity generation facilities; (iii) the *Comisión Nacional de los Mercados y la Competencia* Resolution of 10 December 2020, regulating the participation of energy storage facilities in the provision of ancillary services.

The implementation of the measure shall be completed by 30 June 2022.

Reform 3 (C8.R3) - Regulatory framework for a more flexible energy system

The objective of this measure is to integrate flexibility and demand-side response in the regulatory framework of the energy system.

This reform consists in the adoption of three regulatory measures.

Reform 4 (C8.R4) - Regulatory sandboxes or test-beds

This measure aims to develop regulatory test-beds (sandboxes) in the national regulatory framework, allowing for the introduction of new products or technological solutions, exceptions or regulatory safeguards to help facilitate research and innovation in the energy sector. The reform is directly linked to reform C8.R3 and investment C8.I3.

The regulatory sandboxes shall enable the industry to test new technologies, systems and services related to flexibility, demand response and energy storage in a safe environment where interested parties can experience innovative solutions without being subject to preventing regulatory requirements. In addition, the sandboxes shall provide for a two-way regulatory dialogue between the Administration and the regulator, which shall accelerate and facilitate the review of existing regulations and adjust them to the entry of new agents to the market. This is expected to facilitate the creation of technological start-ups by giving them an opportunity to test their business models.

The reform shall include the adoption of a Royal Decree on the development of regulatory sandboxes to enable the development of new pilot projects, with the aim of fostering research and innovation in the electricity sector.

The implementation of the measure shall be completed by 30 June 2023.

Investment 2 (C8.I2) - Digitalisation of networks

The objective of the measure is to support the digitalisation of electricity distribution.

This measure consists in supporting investments by electricity distribution companies related to the digitalisation of the distribution networks.

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

See table below. The date of the baseline for all indicators is 1 February 2020, unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
121	C8.R1	M	Approval of the long-term decarbonisation strategy ("ELP2050").	Approval by Council of Ministers				Q1	2021	Approval of the long-term decarbonisation strategy ("ELP2050"). ELP50 sets the basis for the definition of the strategic and regulatory framework for the effective integration of renewable energies in a flexible and intelligent energy system, to be read in the context of the broader approach set out in the NECP.
122	C8.R2	M	Entry into force of planning, legislative and regulatory reforms to promote the development of energy storage solution.	Provisions in the legislative and regulatory measures on entry into force				Q2	2021	Adoption and entry into force of the following planning, legislative and regulatory reforms to promote the development of energy storage solutions: a) Approval in the Council of Ministers of Energy Storage Strategy, with the objectives of fostering the deployment of energy storage through 66 specific measures grouped in the 10 lines of action included in the Strategy. The goal is to have 20 GW of energy storage available in 2030 and 30 GW in 2050; b) Publication in the OJ of the Royal Decree 1183/2020, to regulate access to the grid for storage facilities. c) Publication in the OJ of Circular 1/2021 by the *Comisión Nacional de los Mercados y la Competencia* to establish the methodology and conditions for access to and connection to the transmission and distribution networks of electricity generation facilities. d) Publication in the OJ of the Resolution of 10 December 2020 regulating participation of energy storage facilities in the provision of ancillary services
123	C8.R3	M	Entry into force of regulatory measures	Provisions in the legislative and regulatory measures on entry into force				Q4	2025	a) Entry into force of the Resolution of December 10, 2020, by the *Comisión Nacional de los Mercados y la Competencia* approving the adaptation of the system's operating procedures to the balance conditions b) Entry into force of the Royal Decree approving the General Supply and Contracting Regulation and establishing the conditions for the commercialization, aggregation and consumer protection of electricity c) Entry into force of RDL23/2020 which shall include the creation of the status of independent aggregator
124	C8.R4	M	Entry into force of measures to promote regulatory sandboxes to foster the research and innovation in the electricity sector.	Provisions in the Royal Decree on entry into force				Q2	2022	Publication and entry into force of Royal Decree on the developments of regulatory sandboxes to enable the development of new pilot projects, with the aim of fostering the research and innovation in the electricity sector. The legislation shall enable the industry to test new technologies, systems and services related to flexibility, demand response and energy storage, in a safe and conducive space where interested parties can experience with innovative solutions without being subject to prevailing regulatory requirements. Additionally, this shall provide a two-way regulatory dialogue between the Administration and the regulator, which shall accelerate and facilitate the review of existing regulations and adequate them to the entry of new agents to the market, encouraging the creation of technological start-ups by giving them an opportunity to test their business models.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
127	C8.I2	T	Award of digitalisation projects to electricity distribution companies	-	Number	0	161	Q2	2026	At least 161 digitalisation projects awarded to distribution companies.

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I. COMPONENT 9: RENEWABLE HYDROGEN

Spain's National Energy and Climate Plan for 2021-2030 seeks to reduce greenhouse gas emissions by 23 % compared to 1990. In this context, the main objective of component 9 of the Spanish recovery and resilience plan is to develop renewable energy hydrogen technologies:

a. As a means to store energy to manage differences between the supply and demand of electricity, providing flexibility to the electricity system.

b. By promoting their development and consolidation along the industrial value chain, given that these technologies are currently not ready to operate on market terms;

c. By supporting their integration in end uses, including to replace fossil-based hydrogen in industry; and

d. By developing green skills.

This component of the Spanish recovery and resilience plan addresses the Country Specific Recommendations to promote investments in innovation and in energy efficiency (Country Specific Recommendation 3 2019), and to foster the green transition (Country Specific Recommendation 3 2020).

The component is part of the renewable energy strategy underpinning component 1 and component 6 (use of hydrogen for mobility & transportation purposes), component 7 (renewable energy generation), and component 8 (storage and smart grids) of the Spanish recovery and resilience plan.

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).

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

Reform 1 (C9.R1) – Hydrogen roadmap

This measure shall provide a framework to develop renewable hydrogen in Spain (the 'Hydrogen roadmap'). To this end, it identifies the objectives to be achieved by 2030 in terms of installed capacity by sector (industry and transport). The Hydrogen roadmap was approved by the Council of Ministers in October 2020. The measure also establishes a concrete means to support implementation of the roadmap by ensuring hydrogen electrolysers are supplied with renewable energy. The related regulatory actions shall include i) establishing a regulatory instrument which includes the appointment and governance of the national bodies issuing guarantees of origin for renewable gases, including renewable hydrogen; and ii) a regulatory mechanism setting out how the renewable origin of hydrogen is verified.

This reform shall be completed by 30 June 2022.

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Investment 1 (C9.I1) – Scheme to support renewable hydrogen, a country project

This measure aims to contribute to implement the Hydrogen roadmap along four lines of action.

This measure shall consist of a public investment in a support scheme covering subsidies to support the production and uptake of renewable hydrogen. The scheme shall operate by providing financial incentives via the award of grants. On the basis of the RRF investment, the support scheme aims at initially providing at least EUR 1 555 000 000 of financing. The scheme shall be managed by 'Instituto de Diversificación y Ahorro de la Energía' (IDAE) as the implementing partner.

In order to implement the investment into the scheme, Spain shall adopt one or several legal instruments establishing the scheme, that shall include the following elements:

1. The list of activities eligible for support which shall include all of the following, among others:
   - Support to, among others, SMEs to strengthen and reinforce the existing Spanish value chain by enhancing one or several of the following activities: production capabilities, skills, competitiveness, knowledge and technology transfer, and/or international dimension;
   - Support technological developments or prototypes (such as electrolysers, compressors, storage vessels, fuel cells and H2-based transport systems), including "first of a kind" to support the validation of new upscaled designs or prototypes associated to either the production, distribution logistics or consumption of hydrogen;
   - Support interventions targeting the improvement of test facilities or implementing new manufacturing lines of key enabling technologies or systems within the hydrogen supply chain, such as electrolysers or fuel cells. These shall either: i) improve R&D&I test facilities or laboratories and/or related equipment; or ii) improve facilities and/or procurement of new equipment (such as machine tools) to manufacture hydrogen and fuel cell related systems, equipment or components;
   - Support to establish renewable hydrogen clusters integrating large-scale production, processing and consumption. The objective of at least one of these clusters is to integrate a high-capacity renewable hydrogen electrolyser that directly supplies hydrogen to local industrial consumers. The electrolyser shall be sourced with renewable electricity. The resulting generated hydrogen shall be integrated into industrial processes and supply chains of firms (including adaptation and shifting of business models away from fossil-based hydrogen consumption) to replace at least 5% of their annual fossil based hydrogen consumption;
   - Support to the deployment of hydrogen across pioneering projects with a smaller size than the cluster. These shall introduce renewable hydrogen beyond a single industrial hub to isolated energy systems that permit integrating renewable hydrogen into fields such as transport. These interventions are expected to encompass the production, distribution and consumption of renewable hydrogen, furthering coverage across different sectors and parts of the Spanish territory;
   - Some of the firms supported through the measure may become part of a hydrogen IPCEI, together with firms from other Member States, relying on proper framework to collaborate within the Union to integrate national value chains to boost competitiveness.

2. Description of the decision-making process of the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an investment committee or technical evaluation committee and approved by a majority of votes from members who are independent from the government, meaning that they must be either staff employed by IDAE and/or other independent experts. Final

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award decisions or investment decisions under the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an award decision or investment decision proposed by the investment committee or relevant equivalent governing body. In the event that any of the applicants are participated by IDAE and the budget for that call is insufficient to cover all the applications received, the evaluation process shall be externally audited as envisaged in IDAE's "Plan de Mitigación de Potenciales Conflictos de Interés en Sociedades Participadas".

3. Requirement to comply with the 'Do no significant harm' (DNSH) principle under the Recovery and Resilience Facility as set out in the DNSH Technical Guidance (2021/C58/01). In the case of general support to corporates (including equity and venture capital), the legal instrument(s) shall exclude companies with a substantial focus[14] in the following sectors: (i) fossil fuel-based energy production and related activities[15]; (ii) energy-intensive and/or high CO2-emitting industries[16]; (iii) production, rental, or sale of polluting vehicles[17]; (iv) waste collection, waste treatment and disposal[18], (v) processing of nuclear fuel, production of nuclear energy. Furthermore, the legal instrument(s) shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the subsidy schemes.

4. The requirement that final beneficiaries of the scheme shall not receive support from other Union instruments to cover the same cost.

5. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the scheme in the activities as those listed above, including beyond 2026.

6. Reporting requirements for climate investment for the subsidy scheme[19].

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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[14] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[15] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[16] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in Commission Implementing Regulation (EU) 2021/447.

[17] Polluting vehicles are defined as non-zero-emission vehicles.

[18] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[19] The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
129	C9.R1	M	Hydrogen Roadmap	Approval by Council of Ministers				Q4	2020	Approval of the Hydrogen Roadmap by the Council of Ministers. The hydrogen roadmap establishes the guidelines defined by Spain for the development of the renewable hydrogen sector. To this end, it identifies the goals to be achieved in terms of installed capacity, industry and mobility by 2030.
130	C9.R1	M	Entry into force of the regulation establishing Guarantees of origin for renewable gases	Provision in the regulation indicating the entry into force of the regulation				Q2	2022	Entry into force of the regulation establishing a national system of guarantees of origin for renewable gases, including renewable hydrogen, ensuring a 100 % of renewable energy. The system to be established by the regulatory instrument shall include the appointment of national issuing bodies, and the adoption of their governance; and a regulatory mechanism setting out how the renewable origin of the hydrogen is verified.
131	C9.I1	M	Scheme to support renewable hydrogen: Establishment of the scheme	Entry into force of the relevant legal instrument(s)				Q2	2023	Entry into force of the legal instrument(s) establishing the support scheme amounting the budget of the investment in line with the requirements specified in the description of the measure. For calls prior to 2025, the decision-making process of the scheme can consist of decisions unanimously approved and with at least one vote being independent from the Spanish government. For IPCEI project financing instruments, beneficiaries are ultimately selected by the European Commission as a result of the matchmaking process inherent to IPCEIs.
132	C9.I1	T	Scheme to support renewable hydrogen: Legal agreements signed with final beneficiaries or final award resolutions published (I)	Entry into force of legal financing agreements or publication of final award resolutions		0	30%	Q2	2023	IDAE has published the final award resolutions or entry into force of financing agreements with final beneficiaries, for at least 30% of the RRF investment into the support scheme (including indirect costs).
135	C9.I1	M	Scheme to support renewable hydrogen: Ministry has completed the investment	Entry into force of legal financing agreements or publication of final award resolutions and certificate of transfer				Q2	2026	Spain shall transfer at least EUR 1 555 million to IDAE for the support scheme. IDAE has published the final award resolutions or entry into force of financing agreements with final beneficiaries, for 100% of the RRF investment into the support scheme (including indirect costs).

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J. COMPONENT 10: JUST TRANSITION

This component of the Spanish recovery and resilience plan addresses the economic and social impact in the geographical areas affected by the closing coalmines and coal-fired/nuclear power plants, which has been further exacerbated by the impact of the Covid-pandemic and the closure of thermal power stations. An additional aim is to change the production model and drive transformation in support of a more resilient economic and social model of the territories for the future. The strategy is designed in parallel to the Spanish territorial plan of the Just Transition Fund (JTF), the latter which is intended to have a wider scope, a longer duration and a more strategic focus on business development and support.

The component contributes to addressing the Country Specific Recommendations related to support employment through measures to preserve jobs, effective incentives for recruitment and skills development (Country Specific Recommendation 2 2020); to promote public and private investment fostering the green transition (Country Specific Recommendation 3 2020); and to strengthen cooperation across level of government (Country Specific Recommendation 4 2019).

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).

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

Reform 1 (C10.R1) - Just Transition Protocols

In February 2020 the government approved the Just Transition Strategy as reflected in the National Energy and Climate Plan (NECP). In the context of this Strategy and under the Spanish recovery and resilience plan, this reform shall establish 12 Just Transition Protocols covering each area affected by the closing of coalmines and coal fired power plants. Each of the Just Transition protocols shall cover at least an area affected by the closure of a coal-fired power plant. The Protocols shall be tools for environmental, economic and social sustainability of the territories affected. The focus shall be on *inter alia* sustaining and creating jobs, promoting diversification and specialisation, increasing the attractiveness of the areas to combat depopulation, and environmental restoration of land. These protocols shall incorporate the cooperation of relevant local actors (public and private, including businesses, social partners, education sector, NGOs etc.).

This reform shall include also the establishment of the Just Transition Institute. The goal of the Institute shall be to identify and adopt actions that guarantee equitable treatment of workers and territories affected by the transition towards a low carbon economy, minimisation the negative impacts on employment and the population of these territories and optimising the opportunities of the transformation process. The Institute's main functions are to promote the design of industrial policies, research and development, promotion of economic activity, employment and professional training.

The measure shall also include the set-up of an Advisory Council made up of representatives from ministerial departments and representatives from local and regional authorities that shall provide advice and assess the impact of just transition policies.

The implementation of the measure shall be completed by 30 June 2023.

Investment 1 (C10.I1) - Investment in Just Transition

The objective of this measure is to invest in Just Transition areas. The measure consists in actions to support environmental, digital and infrastructure projects, employability, rehabilitation of land or the adaptation of industrial facilities for green hydrogen and energy storage.

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

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See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
137	C10.R1	M	Creation of the Institute for the Just Transition Fund	Publication in the OJ				Q1	2020	By Royal Decree 500/2020, creation of the Institute for the Just Transition Fund. The goal of the Institute is to identify and adopt measures, based on solidarity, that guarantee equitable treatment of workers and territories affected by the transition towards a low carbon economy, minimisation the negative impacts on employment and the population of these territories and optimising the opportunities of the transformation process
138	C10.R1	T	Just transition protocols and Advisory Council	-	Number	0	12	Q2	2023	After a participative process, publication on the Just Transition website of 12 Just transition protocols, which include commitments on employment, environmental restoration and economic and social development for the local population in 12 affected areas. Each of the Just Transition protocols shall cover at least an area affected by the closure of a coal fired power plant. Creation of an Advisory Council, made up of representatives from ministerial departments and representatives from local and regional authorities that shall provide advice and assess the impact of just transition policies
139	C10.I1	M	'Just transition' training aid programme and granting aid for the economic development of just transition areas	Publication in the OJ				Q4	2021	Publication in the Official Journal of: (a) Order approving the regulatory framework for the 'just transition' training aid programme, specifying the support plan for the vocational qualification and integration into the labour market of workers and people affected by the transition to a low carbon economy; and (b) Order setting out the regulatory bases for granting aid for the economic development of just transition areas, through the development of environmental, digital and social infrastructure in municipalities and territories in transition to a low carbon economy. For the purposes of this operational arrangement, an approval signed by the competent authority and publication in the relevant official website/platform are considered as a qualitative indicator of the entry into force. The area of action covers all territories affected by the energy transition; in particular those directly affected by the closure of coal mining sites or adjacent areas to thermal or nuclear power stations.
140	C10.I1	T	Support for environmental, digital and social infrastructure projects.	-	Number	0	100	Q4	2022	Publication in the Official Journal of the award of at least EUR 91 000 000 for at least 100 environmental, digital and social infrastructure projects in municipalities and territories in transition to a low carbon economy. The 100 environmental, digital and social infrastructure projects shall be located in municipalities and territories in Just Transition Areas.

www.parlament.gv.at

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
431	C10.I1	T	Support for environmental, digital and social infrastructure projects		Number	100	130	Q4	2024	Publication in the Official Journal of the award of EUR 11 000 000 for 30 environmental, digital and social infrastructure projects in Just Transition Areas.
141	C10.I1	M	Employment related trainings	Training participation certificates or job search assistance participation certificate				Q2	2026	Training participation certificates or job search assistance participation certificates issued for a total of 840 individual trainings or participation in job search assistance activities.
142	C10.I1	M	Investment projects to adapt industrial facilities for green hydrogen and energy storage.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q4	2025	Confirmation by the administration that contracts relating to two investment projects to adapt the installation of Ciudad de la Energia (CIUDEN) for the development of technologies for green hydrogen production and energy storage have been performed.
143	C10.I1	M	Rehabilitated land at former coal mining sites or in areas declared as Just Transition Areas.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts relating to the rehabilitation of 2000 hectares of land at former coal mining sites or in areas declared as Just Transition Areas have been performed.

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K. COMPONENT 11: MODERNISATION OF PUBLIC ADMINISTRATIONS

This component of the Spanish recovery and resilience plan shall address challenges concerning the public administration, including the efficiency of the justice system, administrative capacity, and cooperation between the different levels of government. It aims to modernise Spain´s public administrations, by reforming administrative processes, public procurement, justice, public employment including human resources policies; increase the accessibility and efficiency of public services by further digitalising them; promote energy savings, the use of renewable energy in public buildings and infrastructure, boost public servants' sustainable mobility; and strengthen the administrative capacity of public administrations to monitor, control and implement public policies. The key measures to achieve these goals shall be the following:

a) Reform the central, regional and local public administrations by improving cooperation between them, strengthening the public procurement framework, the evaluation of public policies and fostering the transition towards open-ended employment contracts;
b) Digitalisation of administrations and processes with five priority projects in strategic areas: justice, public employment services, public health data, management of consulates and territorial administration;
c) Energy transition plan of the central government;
d) Strengthening administrative capacities.

This component of the Spanish recovery and resilience plan addresses the Country Specific Recommendations on strengthening the public procurement framework (Country Specific Recommendation 1 2019 and 4 2020), fostering the transition to open-ended contracts (Country Specific Recommendation 2 2019), front-loading public investment projects and focusing investment on the green and digital transition (Country Specific Recommendation 3 2019, 3 2020, 1 2022 and 1 2023) and improving cooperation between administrations (Country Specific Recommendation 4 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).

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

Reform 1 (C11.R1) – Reform for the modernisation and digitalisation of the administration

The objective of this measure is to address weaknesses in employment policies of the public administrations, strengthen cooperation and coordination among different levels of government, and improve how the central government implements public policies. This measure consists in the entry into force of legislation on the reduction of the rate of temporary public employees and human resources-related matters in the civil service, on further developing ex-ante policy evaluation and increase transparency and citizen's participation in public policy making, on transparency and integrity in the activities of interest groups, on reinforcing cooperation between different levels of government and interconnection and interoperability of their IT platforms, and on updating the National Security Framework.

Reform 2 (C11.R2) – Reform to boost the rule of law and the efficiency of the justice system

The Law 3/2020 of 18 September, and the Justice 2030 programme lay out a roadmap to reform the administration of justice in Spain. In this context, this measure shall modernise the justice system by the entry into force (taking into account the "*vacatio legis*" established in each law),

by 31 December 2022 of:

www.parlament.gv.at

(a) Royal Decree-law on procedural efficiency, which shall shorten the length of procedures in all jurisdictions while preserving the procedural guarantees of citizens;

(b) Royal-Decree law on digital efficiency, which shall promote a data-driven architecture to manage information.

by 31 December 2024 of:

(c) Law on organisational and procedural efficiency of the justice system, which shall amend the organisation of the judicial map and establish alternative means of dispute settlement. This law shall replace the high number of unipersonal first-instance courts by 431 collegial organs (*Tribunales de Instancia*) and implement the Judicial Office.

(d) Law on the right to defence which shall develop and enhance the fundamental right to a fair trial and ultimately contribute to boost the rule of law.

The implementation of the measure shall be completed by 30 June 2023.

Reform 3 (C11.R3) – Reform to modernise the institutional architecture of economic governance

This measure shall reform aspects of the institutional economic governance framework, including by speeding up and promoting the digitalisation of processes. This shall include: a) reform of how the *Caja General de Depósitos* (General Deposit Fund) handles guarantees, to make them electronic; b) modernise the supervision of the financial and audit fields, through the reform of the General Accounting Plan and Audit Regulation; and c) the publication of a green book to promote sustainable finances in Spain.

Reform 4 (C11.R4) – National public procurement strategy

This reform shall finalise the implementation of the public procurement reform provided for in Law 9/2017 on public sector contracts (as the main act of transposition of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC Text with EEA relevance). This shall establish a governance structure to address the need for a consistent public procurement framework ensuring transparency, effective control mechanisms, interconnection of public procurement databases among all levels of Government, and coordination across government levels, in order to: i) make the National Evaluation Office fully operational and ii) adopt the National Public Procurement Strategy.

Spain already created the independent Office for Regulation and Supervision of Public Procurement and the National Evaluation Office. This reform shall also address problems related to the limited provision of public procurement information and databases, as well as weaknesses in the structure of public procurement contracting. To this end, the reform shall: a) improve the efficiency of public procurement (processes, results, data and information); b) promote the professionalization of actors (in line with the Commission's recommendation of October 2017); c) improve SME access; and d) reinforce the legal framework of digital public procurement.

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

Reform 5 (C11.R5) – Administrative capacity

This reform shall modernise the internal functioning of public administrations to improve the implementation of the Spanish recovery and resilience plan, with a view to have a long-lasting impact on the implementation of future reforms and investments by the Spanish public administration. Overall, it shall, together with Investment 5, reform the capacity of public administrations to ensure proper implementation of the recovery and resilience plan.

The governance, reporting and monitoring of actions included in the recovery and resilience plan shall be deployed via a new model of administrative and financial management to ensure actions set out in the recovery and resilience plan are properly implemented. This uniform model is to be centralised within the Secretariat-General for European Funds and shall be deployed to reporting

ministries, their corresponding ICT units and, possibly, peer administrations in the regions (Autonomous Communities). To this end, the central government adopted Royal Decree-Law 36/2020.

The implementation of the measure shall be completed by 30 September 2021.

Investment 1 (C11.I1) – Modernisation of the General State Administration

The objective of this measure is to modernise General State Administration through digital transformation. It consists in the further interconnection between all existing public procurement platforms (central and regional government,) and the performance of contracts in the following areas: 1. Administration oriented to citizens, 2. Smart operations, 3. A government of data, 4. Digital infrastructures, and 5. Cybersecurity (including the set-up of the Cybersecurity Operations Centre).

Investment 2 (C11.I2) – Specific projects to digitalise the central government

The objective of this measure is to accelerate the digital transformation of the central government. It consists in the performance of contracts relating to the digitalisation of the central public administration or the institutional public sector or to trainings or other actions supporting the central public administration or the institutional public sector on its digitalisation.

Investment 3 (C11.I3) – Digital transformation and modernisation of the Ministry of Territorial Policy and Democratic Memory, Ministry of Digital Transformation and Public Service, and the regional and local administrations, as well as the National Health Service.

The objective of this measure is to modernise the Ministry of Territorial Policy and Democratic Memory, Ministry of Digital Transformation and Public Service, the regional and local administrations, as well as the National Health Service. It consists in the publication of a report regarding 17 pilot projects under the Personal Digital Care Plan, and of the performance of contracts or grants in the following strategic lines: 1. Administration oriented to citizens; 2. Smart operations; 3. A government of data; 4. Digital infrastructures; and 5. Cybersecurity.

Investment 4 (C11.I4) – Energy transition plan in the General State Administration

The objective of this measure is to improve energy savings and reduce emissions in the central government's buildings, infrastructure, and vehicle fleet. This investment consists in reduction of non-renewable primary energy consumption of at least an average of a 30% of cumulative habitative surface in public buildings, installing renewable energy systems, implementing measures to improve energy savings, installing charging points for electric vehicles, and replacing public vehicles with zero- or low-emission models[20].

Investment 5 (C11.I5) – Transformation of the administration for the implementation of the Spanish Recovery and Resilience Plan

The objective of this measure is to adapt the functioning of the public administration to face the challenges posed by the implementation and monitoring of the recovery and resilience plan. It consists in creating an integrated information and management system, a training platform, trainings on the recovery and resilience plan, and deploying communication activities to inform administrations, citizens and businesses about the opportunities the recovery and resilience plan offers.

Investment 6 (C11.I6) – Cybersecurity

The objective of this measure is to reinforce the public administration's cybersecurity capabilities. This measure shall consist in the performance of contracts to reinforce the cybersecurity capabilities of the Public Administration in the following areas: i) building capacities to respond to cyberthreats; ii) ensuring the security and resilience of strategic assets; iii) strengthen capacities for investigating

[20] Below 50 gCO2/km in line with the category of 'clean vehicles' of the revised Clean Vehicles Directive 2009/33/EC.

and prosecuting cybercrime; iv) boosting cybersecurity for citizens and businesses; v) boosting the cybersecurity industry; and vi) developing a cybersecurity culture.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
144	C11.R1	M	Entry into force of legislative act to reduce temporary employment in public administrations	Provision in the legislative act indicating the entry into force of the act				Q2	2021	Entry into force of a Legislative Act stipulating measures to reduce temporary employment in public employment and effective provisions to prevent and penalise abuses, including the obligation to publish all calls for stabilisation procedures of temporary staff by 31 December 2022. This Legislative Act shall be applicable to State, regional and local public administrations.
145	C11.R1	M	Entry into force of the amendment to Law 40/2015 and ministerial orders strengthening inter-territorial cooperation	Provision in the legal act and ministerial orders indicating their entry into force				Q4	2022	Entry into force of the amendment to Law 40/2015 and ministerial orders to strengthen inter-territorial cooperation which shall cover the following elements: i) allowing for the creation of multisectoral conferences, ii) spelling out decision-making procedures in the Sectorial Conferences, including when they generate agreements of mandatory compliance; iii) reinforcing the Conference of Presidents through the creation of a permanent Secretariat; iv) providing for the compulsory preparation, approval and publication of multiannual policy objectives and result indicators as well as transparent mechanisms of monitoring and evaluation; and v) establishing digital inter-administrative interconnection and interoperability between the central and regional government IT platforms. Concerning objectives i), ii) and iv), the ministerial orders shall be consulted with the Autonomous Communities in a participative, inclusive and transparent process.
146	C11.R1	M	Entry into force of the law to	Provision in the law indicating				Q4	2022	Entry into force of the Evaluation Law with a set of actions to reinforce public policies

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			reinforce public policies evaluation	the entry into force of the law						based on ex-ante evaluation. The objectives are: i) reinforcing the regime of the current National Evaluation Institute (Instituto de Evaluación de Políticas Públicas) to grant it organisational and functional independence; ii) providing the Institute with the capacity and means to exercise its functions; iii) including the principle of systematic ex-ante evaluation of policies; and iv) preserving the mandate of other bodies and agencies, including the AIReF.
147	C11.R1	M	Entry into force of the reform of the Law 7/1985 on local administrative regimes and the amendment of the Royal Decree 1690/1986, of 11 July, approving the Regulation on Population and Territorial Demarcation of Local Entities	Provision in the law and the royal decree implementing the reforms indicating their entry into force				Q4	2022	Entry into force of the amendment of the Law 7/1985 regulating local administrative regimes and of the amendment of Royal Decree 1690/1986, of 11 July, approving the Regulation on Population and Territorial Demarcation of Local Entities. The amendment of the Law 7/1985 regulating local administrative regimes shall contribute to: i) accelerating and broadening the deployment of local public services, including via digital means such as apps, and ii) supporting small towns in their provision of public services. The amendment to Royal Decree 1690/1986, of July 11, approving the Regulation on Population and Territorial Demarcation of Local Entities shall update and improve the municipal census of inhabitants managed by the municipalities. The reforms shall be accompanied by an impact assessment, including fiscal sustainability aspects.
148	C11.R1	M	Entry into force of regulatory	Provision in the royal decree(s)-				Q4	2022	Entry into force of regulatory measures relating to the civil service of the State

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			measures relating to the civil service of the State Administration	law and ministerial order(s) implementing the elements of the reform indicating their entry into force						Administration. The measures shall reinforce the administration's ability to attract and retain the talent needed to perform its current tasks, including in information and telecommunications areas. The measures shall include the following elements: i) revitalization of the instruments for planning, organisation and management of human resources; ii) guarantee of the effectiveness of the principles of equality, merit and capacity in access, as well as the transparency and agility of the selection processes; iii) regulation of assessment and performance according to a competence-based framework, including for new recruitment; and iv) access to senior civil servants posts (namely, *subdirectores generales* and similar positions) based on merit and competition. The regulatory measures shall take the form of a royal decree law for elements ii) and iii); and of ministerial order(s) for elements i) and iv).
149	C11.R1	M	Statutes of the new evaluation public body	Provision in the royal decree indicating the entry into force of the legal act				Q3	2023	Entry into force of a legal act approving the Statutes of the National Agency for the Evaluation of public policies.
150	C11.R1	T	Stabilisation of public employment		Number	0	300 000	Q4	2024	Publication in the official journal of the resolutions of recruitment procedures to stabilise fixed-term public employment (Procesos de estabilización de empleo temporal) covering 300 000 successful individuals.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
432	C11.R1	M	Law on Transparency and Integrity in the Activities of Interest Groups	Provision in the law indicating the entry into force of the law				Q2	2026	Entry into force of legislation regulating the relations between lobbyists (including NGOs, think tanks,business associations and trade unions – except in the exercise of their constitutional functions –, profit and non-profit making associations,business organisations, and lawyers when their purpose is to influence policy rather than providing legal assistance) and the public sector. The legislation shall establish a public and mandatory register of interest groups that shall be monitored by an independent body with supervisory and sanctioning powers. The law shall promote measures to interconnect the new register with the existing regional registers of interest groups.
433	C11.R1	M	Update of the National Security Framework	Provision in the royal decree indicating its entry into force				Q2	2023	Entry into force of a royal decree updating the National Security Framework. The royal decree shall: i) adjust the requirements of the National Security Framework to the reality of certain groups or types of systems, introducing the concept of "specific compliance profile"; ii) align the National Security Framework with the regulatory framework and the strategic context to guarantee security in digital public administration, in accordance with the National Cybersecurity Strategy 2019 and the National Cybersecurity Plan; and iii) facilitate a better response to cybersecurity trends, reduce vulnerabilities and promote continuous vigilance by reviewing the basic principles, the minimum requirements and the security measures.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
151	C11.R2	M	Entry into force of Law 3/2020 on procedural and organisational measures in the field of Justice	Provision in the law indicating the entry into force of the law				Q3	2020	Entry into force of Law 3/2020 of 18 September on procedural and organisational measures to deal with COVID-19 in the field of the Administration of Justice.
152	C11.R2	M	Entry into force of the Royal Decree-law improving the efficiency of judicial procedures and the Royal Decree-law on digital efficiency	Provision(s) in the law(s) indicating their entry into force				Q4	2022	Entry into force of the Royal Decree-law improving the efficiency of procedures in the national justice system and Royal Decree-law on digital efficiency, which shall: (i) make a more intensive use of technology to provide an efficient and high-quality public service; (ii) introduce reforms in procedural laws to increase the speed of procedures in the administrative and social jurisdictions; and (iiii) amend the appeal processes (‘*procesos de casación*’) to avoid undue delays.
434	C11.R2	M	Entry into force of the Law on organisational and procedural efficiency	Provision in the law indicating its entry into force				Q2	2023	Entry into force of the Law on Organisational and Procedural Efficiency to amend the organisation of the judicial map in line with the description of the measure and to further improve the procedural efficiency of the justice system by: (i) introducing reforms in procedural laws to increase the speed of procedures in the jurisdictions that are not covered by Milestone 152 (ii) introducing alternative dispute resolution means; (iii) introducing reforms in the procedural laws that shall resolve disputes before reaching the courts; (iv) further achieving a more efficient management and a faster response to the demands of citizens and companies; and (v) overall, achieving a more agile, efficient,

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										citizen-friendly, sustainable and transparent Administration of Justice.
435	C11.R2	M	Entry into force of Law on the Right to Defence	Provision in the law indicating its entry into force				Q2	2023	Entry into force of the Law on the right to defence to develop and enhance the fundamental right to a fair trial.
153	C11.R3	M	Entry into force of Royal Decree 937/2020 on the regulation of the Caja General de Depósitos	Provision in the decree indicating the entry into force of the decree				Q4	2020	Entry into force of the Royal Decree 937/2020 of 27 October approving the Regulation of the Caja General de Depósitos to implement the digital management of guarantees and deposits put forth to the Caja, eliminating physical documentation. The Royal Decree shall update the procedure for constitution, cancellation and enforcement of guarantees and cash instalments deposited in the Caja. It shall also promote the implementation of electronic procedures in the Caja, by defining the rules and channels to submit electronic documents, and provide the necessary legal framework for the digitalisation of the procedure.
154	C11.R3	M	Entry into force of Royal Decree approving the Regulation implementing Law 22/2015 of 20 July on audits of accounts	Provision in the royal decree indicating the entry into force of the royal decree				Q1	2021	Entry into force of the Royal Decree approving the Regulation implementing Law 22/2015 of 20 July 2015 on Audit of Accounts. This reform shall have the objective of providing the legal framework for the audit activity with higher legal certainty so that an adequate quality of the audit activity is achieved. Auditors, audit firms and all subjects affected by this Regulation, are therefore given a higher guarantee and security when interpreting and applying the provisions included in the Law on Auditing, at

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										the same time resulting in better performance of audits as well as fulfilling the obligations included in the legislation.
437	C11.R3	M	Publication of the Biennial Climate Change Risk Report for the Financial System and creation of the Sustainable Finance Council	Publication of the report and the action plan for the Council				Q2	2023	The authorities shall publish a Green Book for the promotion of sustainable finance. In addition the two following measures shall be completed: i) publication on the website of the Macroprudential Authority Financial Stability Board (AMCESFI) of the first edition of the Biennial Report on Climate Change Risks for the Financial System, in line with Article 33 of Law 7/2021 of 20 May on climate change and energy transition; and ii) creation and entry in operation of a Sustainable Finance Council (including representatives from the public administration, financial supervisors and the private sector) as a forum to promote public-private collaboration in the field of sustainable finance. At its first meeting, the Council shall approve an action plan, with a timeline and target deliverables.
155	C11.R4	M	Entry into force of the ministerial order establishing the National Evaluation Office	Provision in the ministerial order indicating the entry into force of the order				Q4	2021	Entry into force of the ministerial order establishing the National Evaluation Office (*Oficina Nacional de Evaluación*) within the Independent Office for Regulation and Supervision of Public Procurement (OIReScon). In accordance with Article 333 of Law 9/2017 on Public Procurement, this Office shall assess the financial sustainability of the concession contracts, as defined in Articles 14 and 15 of Law 9/2017 on Public Procurement. The ministerial order shall

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										endow the Office with the capacity and means to exercise its functions.
156	C11.R4	M	National Procurement Strategy	Adoption by the Independent Office for Regulation and Supervision of Public Procurement of the National Procurement Strategy				Q4	2022	In line with the requirements laid down Article 334 of Ley 9/2017, the National Procurement Strategy shall have the objectives of improving the efficiency and sustainability of public procurement. The Strategy shall include the following elements: (i) promotion of Strategic public procurement; (ii) professionalisation; (iii) facilitating SMEs' access to public procurement; (iv) improvement of available data; (v) fostering efficiency in public procurement; (vi) Full digital transformation of public procurement; (vii) enhancing legal certainty ; (viii) improvement of the supervision and control of public procurement, including corruption prevention on the basis of a map of identified risks.
157	C11.R5	M	Entry into force of Royal Decree Law 36/2020 on the implementation of the Recovery, Transformation and Resilience Plan	Provision in the royal decree indicating the entry into force of the royal decree				Q1	2021	Entry into force of the Royal Decree Law 36/2020 of 30 December approving urgent measures for the modernisation of the public administration and for the implementation of the Spanish recovery, and resilience plan, endowing public administrations in Spain with the means, including legal instruments, to implement the recovery and resilience plan, in a timely manner and in accordance with EU law, including the RRF Regulation. The Royal Decree-Law shall introduce regulatory reforms that speed up the implementation of projects and allow greater efficiency in public spending, maintaining at all times the

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										guarantees and controls required by the EU regulatory framework
158	C11.R5	M	Creation of new bodies within the central government to follow-up on the implementation, control and audit of the Plan.	Publication in the OJ				Q2	2021	Creation of the Secretary General of European Funds (Secretaría General de Fondos Europeos) and new divisions in the Budget Informatics Office (Oficina de Informática Presupuestaria) and in the National Audit Office (Oficina Nacional de Auditoría) of the General Comptroller of the State Administration (Intervención General de la Administración del Estado), to foster a long-lasting performance-based planning and control administrative culture through the experience in managing and controling the Plan and in accordance with the provisions of Royal Decree 1182/2020.
159	C11.R5	M	Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure	Provision in the order indicating the entry into force of the Order				Q3	2021	Entry into force of the Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure
160	C11.I1	M	Interconnection of national public procurement platforms	A set of publicly accessible and automatically generated data files from the public				Q2	2023	Further interconnection (exchange of data) between all existing public procurement platforms (central and regional government): at least 142 open data fields and 52 aggregated data fields in the central government platform. Baseline: Number of open data fields in the

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				procurement platform shall be made available, enabling the retrieval of both open and aggregated data fields.						central government platform in January 2021: 119 Number of aggregated data fields in the central government platform in January 2021: 42 Aggregated and open data fields shall be defined exclusively as those for which a data exchange has occurred in January 2021 (baseline) and in January 2025 (target).
162	C11.I1	M	Digital transformation of the Central Public Administration	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed.				Q4	2025	Confirmation by the administration that contracts (including amendments), or the corresponding parts thereof, relating to the digital transformation of the Central Public Administration, for a total amount of EUR 737 881 472, have been performed. The contracts shall cover the following areas: 1. Administration oriented to citizens, 2. Smart operations, 3. A government of data, 4. Digital infrastructures, and 5. Cybersecurity (including the set-up of the Cybersecurity Operations Centre).
163	C11.I2	M	Further developing health information systems	Official notification of work completion				Q2	2023	The central administration shall further develop the functionalities of the following core applications and health information systems: 1) '*Historia Clínica Digital del Sistema Nacional de Salud' (HCDSNS)*; 2) '*Receta Electrónica' (RESNS);* and 3) *'Registro de Profesionales Sanitarios (REPS)*'.
164	C11.I2	T	Judicial proceeding to be		Number	0	2 839	Q4	2022	At least an additional 2 839 judicial bodies shall have the necessary infrastructure to enable the possibility of holding at least 30 %

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			carried out electronically							of the proceedings electronically. This entails carrying out telematic judicial actions in the different jurisdictional bodies with full legal certainty. In order to accomplish this objective, all participants must be able to access the courtrooms by videoconference. Moreover, it shall enable the creation of fully virtual courtrooms, which all participants may access by videoconference. An immediacy platform shall be created to establish new models for non-face-to-face relations and processing. This shall improve remote access by citizens to the services provided by the public administration.
166	C11.I2	M	Digitalisation of the Central Public Administration (excluding those covered by milestone 163 and target 164)	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed.				Q4	2025	Confirmation by the administration that contracts (including amendments), or the corresponding parts thereof, relating to the digitalisation of the central public administration or the institutional public sector or to trainings or other actions supporting the central public administration or the institutional public sector on its digitalisation, for a total amount of EUR 1 078 000 000, have been performed. These shall exclude those contracts that have been taken into account for the fulfilment of milestone 163 and target 164.
167	C11.I3	M	Digitalization of regional and local entities	Ministry of Territorial Policy and Civil Service provides a signed				Q2	2023	Autonomous communities and local governments have completed projects within the following strategic lines of the Digital Strategy 2025, the Digitalization Plan for Public Administrations, and the rest of the modernization action planned for the Public

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				certificate confirming that the target has been achieved						Sector: i) administration oriented to citizens; ii) smart operations; iii) a government of data; iv) digital infrastructures, and v) Cybersecurity. In particular: a) Each Autonomous Community have completed at least one project in one of five strategic lines mentioned above; b) 60 % of the digital procedures analysed in the CAE report of regional administrations (*Comunidades Autónomas*) allow their use by mobile (Current: 48 %).
169	C11.I3	M	Digital transformation of the regional and local public administrations, as well as the Ministry of Digital Transformation and Public Service and the Ministry for Territorial Policy and Democratic Memory	Verification reports and certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed				Q2	2026	In the area of the digitalisation of regional and local public administrations, as well as the Ministry of Digital Transformation and Public Service and the Ministry for Territorial Policy and Democratic Memory, for a total cumulative amount of EUR 693 420 000: - Confirmation by the administration that contracts (including amendments), or the corresponding parts thereof, have been performed. The contribution towards the total cumulative amount shall be the amount performed as defined in certificates of acceptance, statements of conformity, payment certificates or equivalent documents. - Verification by the administration of the documentary justification for grant payments. The contribution towards the total cumulative amount

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										shall be the amount to be subsidised in that verification. These contracts shall cover one or more of the following strategic lines: 1. Administration oriented to citizens, 2. Smart operations, 3. A governments of data, 4. Digital infrastructures, and 5. Cybersecurity. These shall exclude those contracts that have been taken into account for the fulfilment of milestone 167 and 438.
438	C11.I3	M	Pilot projects implemented under the Personal Digital Care Plan	Link to the publication of the report on the Health Department website				Q2	2026	A report shall be published on the Health Department website regarding 17 pilot projects under the Personal Digital Care Plan. The report shall include: a) a description of the pilot projects, b) a description of any good practices or areas of improvements identified in each pilot project, and c) policy recommendations.
170	C11.I4	T	Scrapping and purchase of vehicles		Number	0	5 500	Q4	2024	(i) Certificates of scrapping of 5 500 vehicles based on fossil fuels issued.(ii) Confirmation by the administration that 5 500 zero or low CO2 emission vehicles (BEV, REEV, PHEV, FCEV) have been purchased.
172	C11.I4	T	Reduction of non-renewable primary energy consumption in public buildings		Number (m^2)	0	1 050 000	Q2	2026	Energy performance certificates in public buildings with a cumulative habitable surface of 1 050 000 m^2, showing on average a 30% reduction of non-renewable primary energy consumption, weighted by habitable surface as indicated in the energy performance certificate.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
439	C11.I4	M	Implementation of solar photovoltaic systems, and other renewable energies, installation of charging points for electric vehicles and implementation of other measures to improve energy savings in the facilities of the central public administration	Final work certificates, or certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed				Q2	2026	Confirmation by the administration or by the site manager (*director de obra*) that contracts (including amendments), or corresponding parts thereof, for a total amount of EUR 80 000 000, regarding the implementation of solar photovoltaic systems, and other renewable energies, the installation of charging points for electric vehicles and the implementation of other measures to improve energy savings in the facilities of the central public administration, have been performed.
173	C11.I5	M	Recovery and Resilience Facility Integrated Information System	Audit report				Q3	2021	Implementation of a system that shall allow (a) for the upload of the recovery and resilience plan and of the information on implementation and monitoring of the achievement of milestones and targets; (b) for the preparation of management declarations and the audit summary as well as payment claims and (c) to collect and store data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Art 22 of the Recovery and Resilience Facility Regulation. A dedicated audit report on the system used shall be undertaken. In case that the report identifies any weaknesses, the audit report shall recommend corrective actions.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
174	C11.I5	T	New communication tools and activities		Number	0	4	Q4	2022	At least 2 community managers hired in order to increase social media presence, enhancing the number of potential participants and beneficiaries of the Plan to become aware of the possibilities offered by the Plan; and 2 web sites are operational to contribute to maximize the absorption of resources.
175	C11.I5	T	Trainings on the Recovery and Resilience Plan		Number	0	3 150	Q4	2025	A training platform shall be online. Training participation certificates or official resolution certifying training participation issued regarding 3 150 participants in trainings on the Recovery and Resilience Plan. A person who participates in several trainings is counted separately for each training participated in.
175b	C11.I6	M	Cybersecurity capabilities of the Public Administration	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed				Q2	2026	Confirmation by the administration that contracts (including any amendments), or the corresponding parts thereof, have been performed, for a total amount of EUR 850 000 000 to reinforce the cybersecurity capabilities of the Public Administration . The contracts shall cover one or more of the following areas: i) building capacities to respond to cyberthreats; ii) ensuring the security and resilience of strategic assets; iii) strengthen capacities for investigating and prosecuting cybercrime; iv) boosting cybersecurity for citizens and businesses; v) boosting the cybersecurity industry; and vi) developing a cybersecurity culture.

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L. COMPONENT 12: INDUSTRIAL POLICY

The objective of Component 12 of the Spanish recovery and resilience plan is to boost the modernisation and productivity of the Spanish industry-services ecosystem through a swifter embrace of the digital and green transition.

This component of the Spanish recovery and resilience plan contributes to addressing Country Specific Recommendation 3 2019, on the promotion of investments in innovation and in energy efficiency. It is also aligned with Country Specific Recommendation 3 2020 (by promoting public and private investment and fostering the green transition). The component shall also help address Country Specific Recommendation 2 2019 on fostering cooperation between business and education for the provision of labour market relevant skills, and Country Specific Recommendation 1 2020 on strengthening the resilience of the health system. The component also contributes to adress Country Specific Recommendation 3 2022 on increasing recycling rates to meet EU targets and promote the circular economy by enhancing coordination among all levels of government and undertaking further investment to meet separate collection of waste and recycling obligations. The component also contributes to address Country Specific Recommendation 3 2023 to reduce reliance on fossil fuels, accelerate the deployment of renewable energy and the penetration of electromobility.

One of the objectives of the measures included in the component is to facilitate participation by Spanish firms in a planned Important Project of Common European Interest (IPCEI).

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).

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

Reform 2 (C12.R2) - Waste policy and boosting the circular economy

The aim of the measure is to promote production and consumption models that keep products, materials and natural resources in the economy for as long as possible. This reform consists of legislative and non-legislative actions in the area of waste and circular economy policy.

Investment (C12.I1) - Sectoral data spaces to digitise sectors and R&D&I actions

The objective of this measure is to foster the digitisation of four sectors. It consists of the development of data spaces and the financing of R&D&I-related actions.

Investment 2 (C12.I2) - Programme to boost competitiveness and industrial sustainability

The objective of this measure is to promote the transformation of strategic sectors that are key for the industrial transition of Spain. It consists of financing projects in the areas of energy efficiency, sustainability and digital transformation, among others, including in three major strategic projects (so called “PERTEs”).

Investment 3 (C12.I3) - Plan to support the implementation of waste legislation and the promotion of the circular economy

The objective of this measure is to foster the circular economy in Spain. It consists of the performance of actions related to waste and circular economy.

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Investment 4 (C12.I4) - Reinforcing the industry of the semiconductors value chain

The objective of the measure is to provide support to the industry of semiconductors value chain in order to reinforce the national microelectronics ecosystem and extend the impact of the participation of Spanish companies in the IPCEI on Microelectronics and Communication Technologies (IPCEI ME-TC). It consists of funding to participate in the IPCEI ME-TC and to develop projects in the Spanish semiconductor industry value chain at R&D&I stage.

Investment 5 (C12.I5) - Subsidy scheme to support the circular economy

This measure shall consist of a public investment in a subsidy scheme in order to incentivise private investment and support the promotion of the circular economy at firm level, in three key sectors for the Spanish economy: textiles and fashion, plastics and renewable energy equipment. The scheme shall operate by providing financial incentives via the award of grants or equity investments, including venture capital and equity funds, to the private sector.

The scheme shall be managed by Instituto de Diversificación y Ahorro de la Energía (IDAE) and Fundacion Biodiversidad as the implementing partners. In order to implement the investment into the scheme, the government shall adopt one or several legal instruments (in the case of equity investments, this instrument would be an investment policy to be approved by IDAE), establishing the scheme that shall include the following elements:

1. Description of the decision-making process of the scheme. The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an evaluation body and approved by a majority of votes from members who are independent from the Spanish Government, meaning they must be either staff employed by the implementing partners and/or other independent experts. The final investment decision of the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. In the event that any of the applicants are participated by IDAE and the budget for that call is insufficient to cover all the applications received, the evaluation process shall be externally audited as envisaged in IDAE's "Plan de Mitigación de Potenciales Confictos de Interés en Sociedades Participadas".
2. The list of activities eligible for support which shall be the following:
    a. Textiles and fashion and plastics (at least EUR 195 000 000 managed by Fundación Biodiversidad): investments in infrastructure, technologies and R&D&I to facilitate reduce, reuse and recycling and/or revalorization of materials.
    b. Renewable energy equipment (at least EUR 100 000 000 managed by IDAE): investments in ecodesign, infrastructure, technologies, R&D&I and/or development of installations and systems to facilitate reduce, reuse and recycling and/or revalorization of materials.

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3. Requirement to comply with the 'Do no significant harm' (DNSH) principle. In particular, the legal instrument(s) shall exclude the following list of activities: (i) activities related to waste landfills, incinerators[21] and mechanical biological treatment plants[22]. For waste processing machinery and complementary equipment, the best available technologies with the lowest environmental impact in the sector shall be used. In the case of general support to corporates (including equity and venture capital) the legal instrument(s) shall exclude companies with a substantial focus[23] in the following sectors: (i) fossil fuel-based energy production and related activities[24]; (ii) energy-intensive and/or high CO2-emitting industries[25]; (iii) production, rental, or sale of polluting vehicles[26]; (iv) waste collection, waste treatment and disposal[27], (v) processing of nuclear fuel, production of nuclear energy.
4. The requirement that final beneficiaries of the subsidy schemes shall not receive support from other Union instruments to cover the same cost.
5. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the subsidy scheme in the activities as those listed above, including beyond 2026.
6. Reporting requirements for climate investments for the subsidy schemes[28].
7. For equity investments, including venture capital, the key requirements of the investment policy as regards the possible award of funds shall include:
    a. The description of the financial product(s) lines and eligible final beneficiaries
    b. The requirement that all investments supported are economically viable.

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[21] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[22] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[23] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if the gross revenue generated from the restricted sector or activity exceeds 50% of the gross revenue.

[24] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[25] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[26] Polluting vehicles are defined as non-zero-emission vehicles.

[27] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[28] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. For the purpose of the computation of the climate contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VI to the RRF Regulation. Final beneficiaries from equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects shall provide a justification for the selected intervention field(s). The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

8. For equity investments, including venture capital, the following monitoring, audit, and control requirements, including:

    a. The description of IDAE's monitoring system to report on the investment mobilised.
    b. The description of IDAE's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.
    d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of IDAE. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement that for IDEA to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable legal instrument(s) or investment policy establishing the scheme are being respected.

Investment 6 (C12.I6) – Subsidy scheme to support strategic projects in the value chain of electric cars and other industrial sectors (grants)

This measure shall consist of a public investment in a subsidy scheme to incentivise private investment in the value chain of electric cars and other industrial sectors through grants. The Scheme shall operate by providing subsidies directly to the private sector as well as to public sector entities engaged in similar activities.

The scheme shall be managed by SEPIDES as the implementing partner. A relevant legal act shall transform SEPIDES into a public undertaking in order to implement this investment (this is a milestone under Investment 6 of Component 31 of the Recovery and Resilience Plan of Spain).

In order to implement the investment into the scheme, the government shall adopt one or several legal instruments establishing the scheme, that shall include the following elements:

1. Description of the decision-making process for the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an evaluation committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government, meaning they must be either staff employed by SEPIDES and/or other independent experts. The final investment decision of the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the evaluation committee or relevant equivalent governing body.
2. The description of the subsidies provided and eligible final beneficiaries.
3. Requirement to comply with the 'Do no significant harm' (DNSH) principle. In particular, the legal instrument(s) shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[29]; (ii) activities under the EU Emission Trading System (ETS)

[29] Except (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[30]; and (iii) activities related to waste landfills, incinerators[31] and mechanical biological treatment plants[32]. The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (such as decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector.

4. Requirements for climate investments carried out by SEPIDES: at least EUR 206 000 000 of the RRF investment into the scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[33].
5. The requirement that final beneficiaries of the subsidy scheme shall not receive support from other Union instruments to cover the same costs.
6. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the subsidy scheme in the activities as those listed above, including beyond 2026.

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

See table below. The date of the baseline for all indicators is the 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[30] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[31] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[32] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[33] Final beneficiaries from loans, participatory loans, project bonds, guarantees or equivalent instruments associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
177	C12.R2	M	Spanish Strategy on Circular Economy (EEEC)	Approval by Council of Ministers				Q2	2020	Approval of Spanish Strategy on Circular Economy (EEEC). It sets the basis to promote a new production and consumption model in which the value of products, materials and resources is maintained as long as possible, in which the generation of waste is minimised and the waste that may not be avoided is fully exploited.
178	C12.R2	M	Entry into force of the acts that are part of the Circular economy policy package	Provisions in the Royal Decrees indicating the entry into force of the laws				Q4	2022	The circular economy policy package includes: Royal Decree 731/2020 of 4 August amending Royal Decree 1619/2005 of 30 December on the management of end-of-life tyres. Royal Decree 646/2020 of 7 July regulating the disposal of waste by landfill. Royal Decree 553/2020 of 2 June regulating the shipment of waste within the territory of the State. Royal Decrees 27/2021, of 19 January and 265/2021, of 13 April. The forthcoming approval of regulatory measures on packaging and packaging waste by the Council of Ministers during the course of 2022.
179	C12.R2	M	Entry into force of the Law on Waste and Contaminated Soil	Provision in the law indicating the entry into force of the law				Q4	2022	The Law shall include: (i) The implementation of the waste framework directive and the directive for plastics of single use, and also updates the Spanish regulations in the light of the experience of the last ten years; (ii) The introduction of EU objectives regarding waste, and obligations on separate collection deriving from EU regulations, anticipating their implementation in bio-waste in municipalities with more than 5 000 inhabitants. Furthermore, the measure shall introduce separate collection obligations that go beyond requirements established by Union law; (iii) The review of the regulation of extended producer responsibility, establishing new ones that go beyond what is required by Union law; (iv) The introduction of state taxation on waste (including landfill, incineration and co-incineration and on single-use plastic containers).
440	C12.R2	M	Working Group of the Waste Coordination Commission to monitor compliance with waste legislation	Approval by the Waste Coordination Committee				Q4	2025	Set-up of a working group within the Waste Coordination Committee to monitor the compliance with waste legislation and the approval of measures to facilitate compliance with the harmonised national waste management legislation. The agreed measures shall be published in the Ministry's website.
441	C12.R2	M	Entry into force of the legal acts in the area of circular economy	Provisions in Legal Acts establishing the entry into force of acts				Q4	2025	Entry into force of legal acts in the area of circular economy. These acts are: – Legal act on financial guarantees in relation to waste – Legal act on end-of-life tyres.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										– Legal act laying down minimum requirements for treatment prior to landfilling of municipal waste
180	C12.I1	M	Sectoral data spaces and R&D-related actions	Final reports for grant payments; or certificates of acceptance, statements of conformity or equivalent certifying that contracts and agreements (*convenios*) have been performed. Award resolution and payment document for R&D&I projects				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the development of data spaces including enabling actions, or confirmation by the administration and by the corresponding monitoring committee that respectively contracts and agreements (*convenios*) have been performed, for a total cumulative amount of EUR 74 000 000 in grants and contracts awarded (including any amendments). Disbursement of funds for R&D&I-related actions covering a total amount of EUR 158 000 000.
181	C12.I2	M	Plan to Boost the Value Chain of the Automotive Industry towards Sustainable and Connected Mobility	Approval by Council of Ministers				Q2	2020	Approval by the Council of Ministers of the Plan to Boost the Value Chain of the Automotive Industry towards Sustainable and Connected Mobility. Approval by the Council of Ministers may take place as a formal agreement or as a report to the Council of Ministers. When by formal agreement, Spain shall provide such agreement. When the Council of Ministers has been informed through a report, Spain shall provide with documents regarding (i) the date of the meeting, (ii) point on the agenda and (iii) a certification proving that the item was reported to the Council of Ministers.
182	C12.I2	M	PERTE in the area of electric vehicles	Approval by Council of Ministers				Q3	2022	Approval by the Council of Ministers of a Strategic Project for the Economic Recovery and Transformation (PERTE) in the strategic area of electric vehicles, and allocation of at least EUR 400 000 000 of budget in aid. The PERTE approval decision shall contain detailed selection criteria to ensure 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. The selection criteria shall additionally reflect requirements of applicable intervention fields for climate change objectives, in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
183	C12.I2	M	PERTEs in strategic areas defined in the Plan	Approval by Council of Ministers				Q4	2022	Approval by the Council of Ministers of at least two PERTEs and total allocation of at least EUR 800 000 000 of budget in aid, in other strategic areas, such as agri-food, health, the aeronautical and naval sectors, and industrial sectors linked to renewable energies, and in capabilities for the design and production of processors and semiconductor technologies. The PERTE approval decision shall contain detailed selection criteria to ensure 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. The selection criteria shall additionally reflect requirements of applicable intervention fields for climate change objectives, in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.
184	C12.I2	T	Innovative projects for the transformation of industry in terms of energy efficiency, sustainability and digitalisation	-	Number	0	78	Q4	2022	Award of at least EUR 1 200 000 000 by the Minister of Industry to at least 78 innovative projects, including those linked to approved PERTEs (at least 3), that involve a substantial transformation of industry in terms of energy efficiency, sustainability and digital transformation. Selection of projects further to a call published in OJ and based on selection criteria for 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. The selection criteria shall additionally reflect requirements of applicable intervention fields for climate change objectives, in accordance with Annex VI of the Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.
185	C12.I2	M	PERTES and other projects: disbursement of funds	Confirmation of disbursement				Q4	2025	Disbursement of funds for an amount of EUR 2 242 693 082 in the areas of energy efficiency, sustainability and digital transformation, among others, including for three approved PERTEs.
186	C12.I2	M	PERTEs and other projects: Final reports	Final reports				Q2	2026	210 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to areas of energy efficiency, sustainability and digital transformation, among others, including those linked to three approved PERTEs.
187	C12.I3	T	Actions on Circular economy and waste management		Number	0	1 450	Q2	2026	1 450 actions performed in the following areas: i) Implementation of waste legislation ii) Digital solutions for environmental management iii) Circular economy in businesses iv) New treatment capacity for separately collected waste

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										v) Resource efficiency in existing treatment plants vi) Systems for separate collection of waste vii) Collection points to improve recycling The eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to waste landfills, incinerators[34] and mechanical biological treatment plants[35]; and (ii) activities where the long-term disposal of waste may cause harm to the environment. For waste collection vehicles, waste processing machinery and complementary equipment, the best available technology with the lowest environmental impact in the sector shall be used.
442	C12.I3	T	Distribution of grants for the implementation of waste implementation projects.		EUR million	0	300	Q2	2023	Approval of the Agreement of the Sectoral Conference on the Environment approving the allocation criteria and territorial distribution of grants, or approval of direct grants in line with the General Law on Subsidies 38/2003, relating to the Plan to support the implementation of waste legislation 2024 for the financing of projects aimed at implementing the national waste regulation framework and achieving EU objectives. The projects shall consist of actions to implement and improve systems for separate collection of waste, investments in collection points to improve recycling, and the construction of new separately collected waste treatment plant.
445	C12.I4	M	Reinforcing the value chain for semiconductors: disbursement of funds	Confirmaiton of disbursement				Q2	2026	Disbursement of EUR 153 000 000 to final beneficiaries receiving financial support: (1) to participate in the IPCEI-Microelectronics and Connectivity and (2) to develop projects in the Spanish semiconductor industry value chain at R&D&I stage.
446	C12.I5	M	Subsidy scheme to support the circular economy: Establishment of the subsidy scheme	Enter into force of the relevant legal instrument (s)				Q4	2025	Entry into force of the legal instrument(s) establishing the scheme in line with the requirements specified in the description of the measure.

[34] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[35] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
447	C12.I5	T	Subsidy scheme to support the circular economy: Legal agreements signed with final beneficiaries or final award resolutions published	Entry into force of legal financing agreements or final award resolutions published and Certificate of disbursement to IDAE and Fundación Biodiversidad		0%	100%	Q4	2025	IDAE and Fundación Biodiversidad shall have published final award resolutions or entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of RRF investment into the scheme. Spain shall transfer EUR 100 000 000 to IDAE and EUR 195 000 000 to Fundación Biodiversidad for the scheme
448b	C12.I6	M	Subsidy scheme for the electric vehicle sector and other industrial sectors (grants); Establishment of the subsidy scheme	Entry into force of the relevant legal instrument (s)				Q4	2025	Entry into force of the legal instrument(s) establishing the subsidy scheme in line with the requirements specified in the description of the measure.
448c	C12.I6	T	Subsidy scheme for the electric vehicle sector and other industrial sectors (grants): Legal agreements signed with final beneficiaries or final award resolutions published. Ministry has completed the investment.	Entry into force of legal financing agreements or final award resolutions published and Certificate of disbursement to SEPIDES.		0	100%	Q2	2026	SEPIDES shall have published final award resolutions or entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of RRF investment into the scheme. SEPIDES shall have ensured that at least 40% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 513 970 000 to SEPIDES for the scheme.

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I.3. Description of the reforms and investments for the loan support

Investment 7 (C12.I7) - Support scheme to strategic projects in the value chain of electric cars (loans)

This measure shall consist of a public investment in a support scheme to incentivise private investment in the value chain of electric cars, through loans. The Scheme shall operate by providing loans directly to the private sector.

The scheme shall be managed by SEPIDES as the implementing partner.

In order to implement the investment into the scheme, the government shall adopt one or several legal instruments establishing the loan scheme, that shall include the following elements:

1. Description of the decision-making process for the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government, meaning they must be either staff employed by SEPIDES and/or other independent experts. The final investment decision of the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body.
2. The description of the loans provided and eligible final beneficiaries.
3. Requirement to comply with the 'Do no significant harm' (DNSH) principle: (i) activities and assets related to fossil fuels, including downstream use[36], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[37], (iii) activities and assets related to waste landfills, incinerators[38] and mechanical biological treatment plants[39]. The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (such as decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector.

[36] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[37] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[38] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[39] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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4. Requirements for climate investments carried out by SEPIDES: at least EUR 48 000 000 of the RRF investment into the scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[40].
5. The requirement that final beneficiaries of the loan scheme shall not receive support from other Union instruments to cover the same costs.
6. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the loan scheme in the activities as those listed above, including beyond 2026.

L.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[40] Final beneficiaries shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L23	C12.I7	M	Support scheme to strategic projects in the value chain of electric cars (loans): Establishment of the scheme	Entry into force of the relevant legal instrument (s)				Q4	2025	Entry into force of the legal instrument(s) establishing the loan scheme in line with the requirements specified in the description of the measure
L24	C12.I7	T	Support scheme to strategic projects in the value chain of electric cars (loans): Legal agreements signed with final beneficiaries or final award resolutions published and completion of investment.	Entry into force of legal financing agreements or final award resolutions published and certificate of disbursement to SEPIDES.		0	100%	Q2	2026	SEPIDES shall have published final award resolutions or entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of RRF investment into the scheme. SEPIDES shall have ensured that at least 40% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 119 760 000 to SEPIDES for the scheme.

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M. COMPONENT 13: SUPPORT TO SMEs

Small and medium-sized enterprises (SMEs) play a key role in the economy of the EU and of Spain in particular where SMEs make a higher contribution to the national GDP and where the average size of firms is smaller compared to the EU average.

This component of the Spanish Recovery and Resilience Plan address the challenges faced by Small and medium-sized enterprises (SMEs) (including the self-employed) with the aim to boost the competitiveness of the Spanish economy and promote growth and employment. These challenges are: the difficult access to finance for entrepreneurship, business growth and innovation; the lack of digital skills and the lack of adoption of digital technologies that hinder the productivity and competitiveness of SMEs; the small size of firms, which hampers the exploitation of economies of scale and internationalisation; and the high vulnerability to external shocks and low economies of scale hampering investment and innovation.

The objectives of this component are to introduce reforms and investments aimed at facilitating business creation, growth and restructuring of firms, improving the business climate (in particular by strengthening the functioning of the Spanish internal market), as well as further boosting the important processes of productivity gains through digitalisation, innovation and internationalisation. This component is significantly focused on digitalisation with a horizontal approach to provide a basic digitisation package to a significant percentage of SMEs and a vertical approach to boost the digitisation of processes and technological innovation in certain SMEs.

This component partly addresses the Country Specific Recommendations on progress in the implementation of the Law on Market Unity (Country Specific Recommendation 4 2019) and on ensuring the effective implementation of measures aimed at providing liquidity to SMEs and the self-employed, in particular by avoiding late payments (Country Specific Recommendation 3 2020). It also addresses the Country Specific Recommendations on focusing investments on the digital transition (Country Specific Recommendation 3 2020) and on improving access to digital learning (Country Specific Recommendation 2 2020). It also fosters investment in the green transition (Country Specific Recommendation 1 2023 and 1 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).

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

Reform 1 (C13.R1) - Improving business regulation and climate

The objectives of the reform are to improve the framework in which economic activity takes place by ensuring a better regulation and business climate that facilitates the creation and growth of businesses, and their restructuring if necessary, through the adoption of a number of measures.

The reform shall consist of:

a) Adoption of the Law on Business Creation and Growth. The aim of this legislation is to:

   i. Simplify the procedures for setting up a business. This shall be achieved through the reduction of minimum capital requirement to set up a firm, and the strengthening of the crowdfunding platforms and other public funding instruments;

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ii. Legal measures to foster an early payment culture. This law shall improve the effectiveness of the implementation of Directive (EU) 2011/7 on combating late payment in commercial transactions. The law is expected to reduce the average payment periods in commercial transactions. This would help address liquidity challenges faced by creditor SMEs that are not paid in due time, with positive spill-over effects on their activities and growth. Examples of measures to be implemented to foster an early payment culture include guidelines on publicity and transparency of payment periods, best business practices and mechanisms for better enforcement such as an out-of-court dispute resolution system;

iii. Amend certain provisions of the Law on Market Unity to provide further clarity in areas where ambiguities have led to implementation problems. The aim of the Law on Market Unity is to remove unnecessary, disproportionate or discriminatory barriers to access to and pursuit of economic activities and to freedom of establishment throughout the territory. The objective of this reform shall also be to enhance the efficiency and transparency of the mechanisms provided for in the Law on Market Unity to protect operators whose activity is affected by barriers imposed by the public administration. In addition, the reform shall strengthen cooperation in order to promote better regulation throughout the country;

b) A new Sectoral Conference for Regulatory Improvement and Business Climate shall be set up. Its objective shall be to facilitate the correct application of the principles of good regulation by all public administrations and to ensure an optimal coordination of the various administrations, including in measures that shall accompany the recovery. The sectoral conference shall also follow up work within other sectoral conferences, which shall allow for enhanced coordination, monitoring and promotion of better regulation, with both a horizontal and sectoral focus;

c) Reform of the insolvency law for the transposition of Directive (EU) 2019/1023 on preventive restructuring frameworks, discharge of debt and disqualifications, and on measures to increase the efficiency of insolvency procedures, and amending Directive (EU) 2017/1132 (the Restructuring and Insolvency Directive). The reform shallinclude the establishment of a more efficient second chance procedure for natural persons, allowing for debt relief without prior liquidation of the insolvent party's assets. In addition, the restructuring plans required by the Insolvency Directive (EU) 2019/1023 shall be introduced as a new pre-insolvency instrument that improves the effectiveness of the currently applicable pre-insolvency instruments in order to prevent insolvency and subsequent bankruptcy. A special procedure for micro SMEs, fully processed by electronic means, shall also be introduced, so as to reduce the duration and costs of the process.

d) This reform shall also consist in the adoption of a Law amending three legislative texts, in particular Law 34/2006, related to the professional practice of lawyers and *procuradores*. A new system shall provide a single access to the professions of lawyers and *procuradores*, as the same qualification shall give access to the exercise of both professions. Multidisciplinary professional societies shall be allowed to offer jointly services of legal defence and representation in court. The tariff system applicable to the services of *procuradores* shall also be amended: maximum fees shall be established, but not minimum ones to ensure that service recipients can have access to services offered at competitive prices. With this reform, Spain shall ensure that legislation in this field is aligned with Articles 15, 16 and 25 of Directive 2006/123/C of the European Parliament and of the Council on services in the internal market, and with Articles 49 and 56 of the Treaty on the Functioning of the European Union. As regards this reform, the Council of Ministers approved the draft legislative proposals referred to above in September 2020.

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Reform 2 (C13.R2) - Strategy Spain Entrepreneurial Nation

The objective of the measure is to promote the Spanish Entrepreneurship Strategy. The reform shall consist of adopting a start-up law, to create a favourable framework for the creation and growth of highly innovative start-ups, the set-up of a NEXT-TECH public-private fund to scale up start-ups in disruptive technologies, and the review of the migration regime for workers to attract talent and address skills shortages.

The adoption of a Law on Start Ups, by the end of 2022, shall: provide a legal definition of start-ups; identify tax incentives to foster their creation and to attract talents; set out measures to facilitate the attraction of foreign investors and entrepreneurs; and adopt mechanisms to facilitate the implementation of the law and its relationship with the measures related to the digital entrepreneur ecosystem.

The reform shall also consist of the amendment of the regulation of Organic Law 4/2000 of 11 January on the rights and freedoms of foreigners in Spain and their social integration and of Law 14/2013 of 27 September on support for entrepreneurs and their internationalisation.

The amendment of the regulation of Organic Law 4/2000 of 11 January on the rights and freedoms of foreigners in Spain and their social integration shall simplify administrative procedures related to migration including by reducing the number of authorisations and extending their validity, speeding up procedures, facilitating access to the labour market for third-country nationals, and improving the system of hiring at source. In particular, the amendments shall introduce more flexible access for students to the labour market, a multiannual circular migration scheme for seasonal workers, new rules for the assessment of the national employment situation and the establishment of a new administrative unit (UTEX) to improve the processing of foreign nationals' files.

The amendment of Law 14/2013 of 27 September on support for entrepreneurs and their internationalisation shall facilitate the recruitment of foreign nationals with very specific skills and competences through a simpler and more flexible procedure than the standard one defined by the regulation of Organic Law 4/2000. The amendment of Law 14/2013 shall introduce a new migration scheme for digital nomads, new innovation criteria for residence and work permits for entrepreneurs, the extension of the scope of the national migration scheme for highly qualified professionals to SMEs and holders of higher VET certificates, and longer validity periods and a simplification of procedures for residence and work permits with respect to those in Law 14/2013 before the amendment.

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

Reform 3 (C13.R3) – Revision of Securities Markets and Investment Services Law

The objective of this measure is to improve legislation on securities markets and investment services. The measure consists in the entry into force of legislation to simplify the process for admission to trading of fixed-income securities, allow the registration of certain Multilateral Trading Facilities as SME Growth Markets and abolishing the information system for monitoring the clearing, settlement and registration of transferable securities.

Investment 1 (C13.I1) - Entrepreneurship

The objective of this measure is to promote entrepreneurship and digital innovation as well as to support skills development and better access to finance. This measure consists in actions supported by the Entrepreneurial Skills Programme ("Emprende y Acelera"), the "Startup Acceleration"

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Programme ("Acelera Startup"), the "BREAK" Programme, the "Activa Crecimiento" Programme, the "Activa Industria" Programme, the "Activa Cybersecurity" Programme, and the "Activa Startups" Programme. It also consists in the realisation of events, in the provision of participative loans and in an online and accessible National Entrepreneurship Office ('ONE') platform.

Investment 2 (C13.I2) - Growth

The objective of the measure is to promote SMEs growth.

The investment shall consist of actions on:

1) Financial support awarded to industrial projects (1 500) developed by SMEs, for actions under this investment in new industrial facilities or expansion of existing ones, or any improvement in the production system aiming to increase competitiveness, taking into account the potential to contribute to climate change mitigation.

2) Improvement of access to finance for SMEs, by providing support in the form of financial, commercial and technical guarantees through a strengthening of *Compañia Española de Reafianzamiento SME S.A.* (CERSA), As part of this line of action, CERSA shall provide long term support through its counter-guarantee coverage to the Regional Mutual Guarantee Societies, backing the risk borne by them. CERSA shall promote SMEs' competitiveness and resilience through three dedicated lines allowing access to long-term financing and working capital operations for actions under this investment in the area of: digitalization; sustainability; growth and recovery, (reinforcing resilience, mainly for SMEs affected by the COVID-19 pandemic, that are ready to undertake significant transformation and growth plans).

In addition, in order to implement the financial guarantee instrument, an agreement must be drawn up between the Ministry responsible for investment and the implementing partner or the entrusted entity. The agreement shall detail the applicable state aid legal framework and obligations as well as the monitoring and reporting obligations of the guarantors and SMEs, including the need for SMEs to expressly authorise the Commission, OLAF, the European Court of Auditors and EPPO to carry out visits in the context of the controls or audits. Further, CERSA shall commit to reinvest any reflows (i.e. interests on the loan, return on equity, or principal repaid, minus associated costs) linked to the financial instrument for the same policy objectives, including beyond 2026. In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the legal agreement between Spanish authorities and the entrusted entity or the financial intermediary in charge of the financial instrument and the subsequent investment policy of the financial instrument shall

i. require the application of the Commission's technical guidance on sustainability proofing for the InvestEU Fund;

ii. exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment; and

iii. require the verification of legal compliance with the relevant EU and national environmental legislation of the projects by the entrusted entity/financial intermediary for all transactions, including those exempted from sustainability proofing.

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For tenders, in order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

Investment 3 (C13.I3) Digitalisation and Innovation and subsidy scheme for the digitalisation of companies

The objective of this measure is to promote the digital transformation and competitiveness of SMEs. This measure consists of the implementation of actions under the "Innovative Business Clusters Support" Programme and the "Digital Innovation Hubs Support" Programme. This measure shall also consist of a public investment in a subsidy scheme in order to incentivise private investment and support the digitalisation of companies under the "Digital Toolkit" Programme and the "Kit Consulting" Programme. The scheme shall operate by providing financial incentives via the award of subsidies.

The list of categories of Digitalisation Solutions under the "Digital Toolkit" Programme shall include at least the following: i) website and internet presence, ii) electronic commerce, iii) social media management, iv) customer management, v) business intelligence and analytics, vi) process management, vii) electronic invoice, viii) virtual office services and tools, ix) secure communications, x) cybersecurity.

The list of advisory services under the "Kit Consulting" Programme shall include at least the following: i) Artificial Intelligence advisory service, ii) data analysis advisory service (basic), iii) data analysis advisory service (advanced), iv) digital sales advisory service, v) advisory service on business processes or production process, vi) advisory service on strategy and business performance, vii) cybersecurity advisory service (basic), viii) cybersecurity advisory service (advanced), ix) cybersecurity advisory service (preparation for certification), x) "360" advisory service in digital transformation.

The scheme shall be managed by Red.es as the implementing partner.

In order to implement the investment into the scheme, Spain shall adopt one or several legal instruments establishing the scheme, that shall include the following content:

1. Description of the decision-making process of the scheme. The final award decision of the scheme shall be taken by the Director General of Red.es.

2. Key requirements of the associated subsidy policy, which shall include:

a) The description of the subsidies provided and eligible final beneficiaries

b) The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the subsidy policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[41], (ii) activities

[41] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm'

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and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[42], (iii) activities and assets related to waste landfills, incinerators[43] and mechanical biological treatment plants[44].

c)The requirement that final beneficiaries of the subsidy schemes shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the legal instruments, and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

Investment 4 (C13.I4) Support for Trade

The objective of this measure is to help small businesses to adapt to the digitalisation of the trade sector and to the changed consumer behaviour. This measure consists in grant support to at least 200 SMEs or business associations through the Technological Fund for digitalisation projects, in the creation of a digital platform to foster the digitalisation of the sector and in grant support for actions related to markets, urban commercial areas, itinerant trade and short supply chains, or to commercial activity in rural areas.

Investment 5 (C13.I5) Internationalisation

The objective of this measure is to strengthen the capacities and instruments to help Spanish companies expand in the global markets This measure consists in implementing actions supporting the internationalisation of companies.

Investment 11 (C13.I11) Guarantee instrument SGR-CERSA

The objective of this measure is to improve access to finance for companies. This measure shall consist in providing support in the form of counter-guarantees granted by CERSA allowing companies to obtain guarantees for long term investments and working capital.

Investment 14 (C13.I14): Equity injection into ICO

This measure aims at supporting the growth potential of the Spanish economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the economy. The measure shall consist of an equity injection of EUR 4 028 583 192 into Instituto de Crédito Official (ICO).

Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[42] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[43] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[44] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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ICO shall adopt a new investment policy for the use of the additional equity. The investment policy shall include the description of the financial product(s) with the expected type of eligible final beneficiaries that the additional equity is expected to initially support, including the expected timeline for the implementation and expected amount of each financial product. ICO shall use for the additional equity the same audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.

The Investment Policy shall require that financial product(s) that the additional equity supports comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[45], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[46], (iii) activities and assets related to waste landfills, incinerators[47] and mechanical biological treatment plants[48]. Furthermore, in the case of general support to corporates, the investment policy shall exclude companies with a substantial focus[49] in the following sectors: (i) fossil fuel-based energy production and related activities[50]; (ii) energy-intensive and/or high CO2-emitting industries[51]; (iii) production, rental, or sale of polluting vehicles[52]; (iv) waste collection, waste treatment and disposal[53], (v)

[45] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[46] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[47] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[48] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[49] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[50] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[51] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[52] Polluting vehicles are defined as non-zero-emission vehicles.

[53] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing

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processing of nuclear fuel, production of nuclear energy. Moreover, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
189	C13.R1	M	Entry into force of the Law amending Law 34/2006 on access to the professions of lawyers and *procuradores*	Provision in the law indicating the entry into force of the law				Q4	2021	Entry into force of the Law amending Law 34/2006 on access to the professions of lawyers and *procuradores* shall: — Reform of the current system of minimum fees into a system of maximum fees and new obligation to submit a cost estimate to the customer in advice. — Allow multidisciplinary activities of the professions of lawyer and *procuradores* within the same legal entity — Single access to the professions of lawyer and *procuradores*.
190	C13.R1	M	Entry into force of the Law to reform of the Insolvency Law	Provision in the law indicating the entry into force of the law				Q2	2022	Entry into force of the Reform of the 'Insolvency Law'. The Reform of the Insolvency Law beyond the requirements of the Directive shall: — establish a more efficient second chance procedure for natural persons shall be established, allowing for debt relief without prior liquidation of the insolvent party's assets — establish a special procedure for micro SMEs, which reduces the duration and cost and will be fully processed by electronic means.
191	C13.R1	M	Entry into force of the Law on Business Creation and Growth	Provision in the law indicating the entry into force of the law				Q4	2022	Entry into force of the new 'Law on Business Creation and Growth' to simplify procedures for setting up a business and to promote a diversified sources of finance for business growth. The Law on Business Creation and Growth shall also include measures to foster an early payment culture, notably to provide liquidity to SMEs and the self-employed by avoiding late payments. Measures to be implemented to foster an early payment culture include guidelines on publicity and transparency of payment periods, best business practices and mechanisms for better enforcement such as an out-of-court dispute resolution system. The Law on Business Creation and Growth shall also include amendments to the 'Law on Market Unity' to facilitate its implementation and to strengthen the mechanisms available to market operators affected by market barriers. A new Sectoral Conference for Regulatory Improvement and Business Climate shall be set up to facilitate the correct application of the principles of good regulation by all public administrations and to ensure an optimal coordination of the various administrations.
450	C13.R2	M	Entry into force of Royal Decree 629/2022 of 26 July amending the regulation of Organic Law 4/2000 on the rights and freedoms of	Provision of the Royal Decree indicating the entry into force of the relevant provisions				Q3	2022	Entry into force of the relevant provisions of Royal Decree 629/2022 of 26 July amending the regulation of Organic Law 4/2000 on the rights and freedoms of foreigners in Spain and their social integration in line with the description of the measure.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			foreigners in Spain and their social integration							
192	C13.R2	M	Entry into force of the Start-ups Law	Provision in the law indicating the entry into force of the law				Q4	2022	Entry into force of the 'Start-ups Law' that creates a favourable framework for the creation and growth of highly innovative start-ups. The Start-Ups Law shall introduce tax contributions reforms in the form of incentives to encourage and facilitate the development of start-ups, as well as the attraction of foreign entrepreneurs and investors, in line with the objectives of fiscal consolidation. The Start-Ups Law shall also adopt mechanisms to facilitate its implementation and its relationship with the measures related to the digital entrepreneur ecosystem.
451	C13.R2	M	Entry into force of the amendment to Law 14/2013 of 27 September on support for entrepreneurs and its internationalisation	Provision in the amendment of the law indicating the entry into force of the relevant provisions				Q2	2023	Entry into force of the relevant provisions of the amendment to Law 14/2013 of 27 September on support for entrepreneurs and its internationalisation in line with the description of the measure.
452	C13.R3	M	Entry into force of legislation on securities markets and investment services	Provision indicating the entry into force				Q4	2025	Entry into force of legislation on securities markets and investment services. It shall simplify the process for admission to trading of fixed-income securities, allow the registration of certain Multilateral Trading Facilities as SME Growth Markets and abolish the information system for monitoring the clearing, settlement and registration of transferable securities.
193a	C13.I1	T	Beneficiaries completing activities under any of the Support Progammes	-	Number	0	12 503	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants, for a total cumulative number of 12 503 beneficiaries in any of the following programs: the "Entrepreneurial Skills Programme" ("Emprende y Acelera"), the "Startup Acceleration" Program ("Acelera Startup"), "The BREAK" Program, the "Activa Crecimiento" Program, the "Activa Industria" Program, the "Activa Ciberseguridad" Program, the "Activa Startups" Program
194	C13.I1	M	Online National Entrepreneurship Office ('ONE') platform	Link to the platform.				Q4	2025	Link to the online National Entrepreneurship Office ('ONE') platform.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
195a	C13.I1	T	Signature of participative loan agreements	-	Number	0	200	Q4	2025	Signature of 200 participative loan agreements (Poliza de Prestamo Participativo) with ENISA under the support line "Linea Emprendedoras Digitales".
195b	C13.I1	T	Programme for the Promotion of the Innovative Entrepreneurial Ecosystem	-	Number	0	20	Q4	2025	Verification by the Administration of the documentary justification for grant payments relating to a total of 20 events under the Programme for the Promotion of the Innovative Entrepreneurial Ecosystem.
196	C13.I2	T	CERSA guarantee	-	EUR (million)	0	1 000	Q2	2023	CERSA guarantee: At least an amount of EUR 1 000 000 000 of guarantees granted by CERSA allowing SMEs to obtain guarantees for long term investments and working capital. The selection criteria shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported transactions under this measure through the use of sustainability proofing, the use of an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation. Until the RRF target is satisfactorily achieved, should CERSA's support to SMEs benefit from other Union instruments, the contribution towards the EUR 1 000 000 000 target shall exclusively take into consideration the amounts of financial, commercial and technical guarantees that have been generated by the RRF contribution. This shall be calculated under an agreed methodology, distinguishing between amounts generated by the RRF and amounts generated by other Union instruments.
198	C13.I2	T	SMEs supported by the Industrial Entrepreneurship Support Programme	-	Number	0	1 500	Q2	2023	Financial support shall be awarded to SMEs for industrial investment projects under the Industrial Entrepreneurship Support Programme. Financial support awarded shall cover costs related to the guarantee fee charged by the Sociedades de Garantia Reciproca (SGRs), the interest of the loan, and the costs of assessing and opening the guarantee operation and the loan for the creation of industrial enterprises or expansion of existing facilities, or any improvement in their production system aiming to increase competitiveness.. This investment may also receive support from other Union Programmes or instruments for costs that are not supported by the RRF. The loan shall have a maturity of at least 1 year. At least 1 500 operations have been awarded financial support from MINTUR through CERSA from 1 January 2021 to 31 December 2023. The selection criteria shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										of an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation. (Baseline: 1 January 2021)
199	C13.I3	M	Digitalisation of SMEs Plan 2021-2025	Publication				Q1	2021	Approval by the council of Ministers of the Digitalisation of SMEs Plan 2021-2025 which provides for a set of instruments to incorporate into micro and autonomous enterprises the digital tools already available, boost the digitisation of small businesses and promote technological innovation
200	C13.I3	T	Budget committed to the Digital Toolkit Program	-	%	0	30	Q4	2022	At least 30 % of budget EUR 3 067 000 000 committed, devoted to actions to digitize SMEs, micro-enterprises and self-employed via Digital Toolkit Programme, 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.
201	C13.I3	T	Budget committed to Agents of Change Program	-	%	0	30	Q4	2022	At least 30 % of the budget EUR 300 000 000 committed, devoted to SMEs in 'Agents of Change Programme'. The calls for proposals with terms of reference shall include 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.
202	C13.I3	T	Budget committed to Innovative Business Cluster Support Program	-	%	0	30	Q4	2022	At least 30 % of the budget EUR 115 000 000 committed, in 'Innovative Business Cluster Support Programme'. The terms and conditions orders (*ordenes de bases)* and calls for proposals shall include 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.
203	C13.I3	T	Budget committed to DIHs Program	-	%	0	30	Q4	2022	At least 30 % of the budget EUR 37 590 000 committed, in 'Digital Innovation Hubs Programme'. The terms and conditions orders (*ordenes de bases)* and calls for proposals shall include 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.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
208a	C13.I3	M	Subsidy scheme	Relevant provisions of the legal agreements Proof of transfer				Q4	2025	Entry into force of the legal instrument(s) establishing the support scheme. Spain shall transfer EUR 2 841 316 379 to Red.es.
208	C13.I3	T	Subsidy Scheme	-	EUR	1 010 100 000	2 841 316 379	Q4	2025	Red.es has published the final award resolutions or entry into force of financing agreements with final beneficiaries, for 100% of the RRF investment into the support scheme.
209a	C13.I3	T	Innovative Business Clusters Support Programme	Final certification	Number		650	Q4	2025	Verification by the Administration of the documentary justification for grant payments for a total cumulative number of 650 projects relating to the "Innovative Business Clusters Support" Programme.
209b	C13.I3	T	Digital Innovation Hubs Programme	-	EUR (million)		37,586	Q2	2026	The completion of the actions/or work packages awarded has been confirmed by final reports submitted by recipient entities or individuals for grants under the “Digital Innovation Hubs Support” Programme for a total amount of EUR 37 586 000. Work Packages funded by the Digital Europe Programme shall not be taken into account. The calls for proposals of the Digital Innovation Hubs Support Programme shall include 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.
210	C13.I4	T	SMEs and business associations having received support from the Technological Fund	-	Number	0	200	Q2	2023	At least 200 SMEs or business associations in the commercial sector having received grant support from the Technological Fund, 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. Projects in the small trade sector aimed at incorporating new technologies that enable local trade to respond to new consumption habits, under the ‘Technological Fund’ (200 projects). Eligible projects under this fund include: a. Projects in new technologies aimed at improving online commercial and communication strategy, business models or shopping experience.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										b. Projects in new technologies for the adaptation of the physical shopping experience to new consumer needs and habits and new management models. c. Projects in technological solutions to improve the efficiency and sustainability of last-mile logistics. d. Projects in the implementation of technological solutions to improve energy and resource efficiency. The investment shall be completed with the creation of a digital platform (*Plataforma Comercio Conectado*) to foster the digitalization of the sector.
211	C13.I4	T	Actions in markets, urban commercial areas or rural areas	-	Number	0	130	Q4	2025	Confirmation by the Administration of the attainment of the basic conditions and objectives for 130 actions related to the support for markets, urban commercial areas, itinerant trade and short supply chains, or the support for commercial activity in rural areas. The actions shall have been awarded subsidies under a legal act that shall establish that actions that do not fully comply with the European Union's climate and environmental standards and priorities and the 'do no significant harm' principle within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 shall not be eligible. The legal act shall also provide that the following shall be excluded from financing, to the extent that they are applicable to the items in which the expenditure to which is the aid is intended: (a) Fossil fuel-related investments (including downstream use). (b) Activities under the Emissions Trading System (ETS) with projected greenhouse gas emissions that are not substantially lower than the reference values established for the free allocation. c) The treatment of waste generated by mechanical-biological treatment (BMT), incineration or dumping. (d) Activities where long-term waste disposal may cause long-term damage to the environment (e.g., nuclear waste). The legal act shall also require that only those activities that comply with the relevant national and European environmental legislation can be selected.
213	C13.I5	T	Support to companies for their internationalisation	-	Number	0	3 000	Q4	2025	For a cumulative number of 3 000 companies, for each company either: (i) Confirmation report by ICEX of the fulfilment of the objectives of the activities under the “Innova Invest” Programme; or

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										(ii) External auditor report confirming the completion of the activities under the "Internationalisation and Mentoring" Programme in accordance with the Resolution of 23 February 2023 of the Secretary of State for Trade publishing the Agreement with the Spanish Official Chamber of Commerce, Industry, Services and Navigation, channelling the nominative subsidy provided for in the General State Budget for 2022, for the development of the Mentoring and Support Programme for Internationalisation, within the framework of the Recovery, Transformation and Resilience Plan; or (iii) Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individual companies for grants under the "VIVES" Program; or (iv) Responsible declaration has been signed by a third country which confirms the completion of the action by the company under the FIEM programme; or (v) Diagnostic report has been drafted under the PABE programme assessing the company's export capacity.
510	C13.I11	T	CERSA guarantee		EUR Million		2 100	Q4	2025	An amount of EUR 2 100 000 000 of counter-guarantees granted by CERSA allowing companies to obtain guarantees for long term investments and working capital. Should CERSA's support benefit from other Union instruments, the contribution towards the target shall exclusively take into consideration the amounts of counter-guarantees generated by the RRF contribution. This shall be calculated under an agreed methodology, distinguishing between amounts generated by the RRF and amounts generated by other Union instruments.
508	C13.I14	M	Investment policy	Adoption of an investment policy				Q2	2026	Adoption of a new investment policy for ICO for the use of the additional equity and funds. The Investment Policy shall ensure that EUR 600 000 000 of the additional equity shall be dedicated to supporting green investments,

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										aligned with the intervention fields assigned a 100% climate coefficient under Annex VI of Regulation (EU) 2021/241, which may include, but it is not limited to, support to new capacity of: (vi) Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria (vii) Renewable energy: solar (viii) Clean urban transport rolling stock The Investment Policy shall ensure that EUR 1 000 000 000 of the additional equity shall be dedicated to supporting green investments, aligned with the intervention fields assigned a 40% climate coefficient under Annex VI of Regulation (EU) 2021/241, which may include, but it is not limited to, support to new capacity of: (i) Construction of new energy efficient buildings (ii) Energy efficiency and demonstration projects in SMEs and supporting measures (iii) Support to environmentally friendly production processes and resource efficiency in SMEs
509	C13.I14	M	Equity Injection	Certificate of transfer				Q2	2026	EUR 2 800 000 000 will be transferred to a dedicated account within ICO to support its guarantee program and other financial products, and Spain shall transfer EUR 1 228 583 192 to ICO to increase its equity. Beyond the equity injection into ICO and the transfer of funds which constitute the RRF investment, Spain shall transmit a report outlining the actions taken by ICO by 31 August 2026 to implement the investment policy, including the steps taken for the implementation of the financial products that the additional equity is expected to initially support, as well as the expected steps to be taken for further implementing those products.

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M.3. Description of the reforms and investments for the loan support

Investment 6 (C13.I6) – ICO Green Line and Enterprises and Entrepreneurs Line

This measure shall consist of an investment in two financial lines: the ICO Green Line and the ICO Enterprises and Entrepreneurs Line.

ICO Green Line

This element of this measure shall consist of a public investment in a Facility, the Green ICO Line, in order to incentivise private investment and improve access to finance in Spain's green sectors and to develop capital markets in this area, especially covering seven different fields: i) sustainable transport, including railway; ii) energy efficiency; iii) renewable energy, including energy storage and electricity network; iv) industrial decarbonization and low-carbon industrial value chains linked to the energy transition; v) water management; vi) circular economy; vii) climate change adaptation. The Facility shall operate by providing direct financing, corporate bond purchases and equity and quasi-equity investments, directly or through intermediaries to the private sector and households, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 300 000 000 of financing.

The Facility shall be managed by Instituto de Crédito Oficial (ICO) and Axis (ICO's venture/private capital manager) as the implementing partners. The Facility shall include the following product lines:

- Mediation Line: the mediation line shall consist of loans made by ICO to commercial banks, which shall in turn award loans to final beneficiaries to finance green projects. The final beneficiaries shall be private companies (such as SMEs, small mid-cap companies, large corporation or entrepreneurs) and households.
- ICO direct financing: this line shall provide direct loans to private companies (such as mid-cap companies) and public companies to finance green projects. The loans shall be provided directly by ICO and each project co-financed by a third-party private investor(s). The funds provided by ICO shall represent a maximum of 70% of the total amount of the support to the investment. Private investors shall cover at least 30% of the total amount of investment support.
- Corporate bond purchases: under this line ICO shall purchase senior medium and long-term fixed-income securities issued by Spanish companies in the organised secondary markets (such as alternative fixed income market (MARF) or Association of Intermediaries for Financial Assets (AIAF)). The securities shall be linked to a specific green investment project of the company issuing the security.
- Equity and quasi-equity investments: this line shall consist of the provision of direct equity investments through Axis (ICO's venture/private capital manager) and/or the transfer of funds to equity funds or other investment vehicles managed by private financial intermediaries which carry out equity investment operations in companies carrying out green projects. The maximum participation of the Line shall not exceed 49% of the investment vehicle funds. The equity investments by the Line shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity.

In order to implement the investment into the Facility, Spain and ICO shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish government. For intermediated investments, the final investment decision shall be taken by intermediaries.

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2. Key requirements of the associated investment policy, which shall include:

    a. The description of the financial product(s) and eligible final beneficiaries in line with the description of the measure.

    b. The requirement that all investments supported are economically viable**.**

    c. A prohibition to refinance any outstanding loan.

    d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:

        i. In the case of loans, project bonds or equivalent instruments: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[54], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[55], (iii) activities and assets related to waste landfills, incinerators[56] and mechanical biological treatment plants[57].

        ii. In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall require companies to adopt green transition plans in line with the definition set out in Article 19a (2)(a)(iii) of Directive 2013/34/EU[58] if more than 50% of their direct revenues during the preceding financial year is derived from the following list of activities and assets: (i) activities and assets related to fossil fuels, including downstream use[59], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[60], (iii) activities and

[54] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[55] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[56] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[57] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[58] Directive 2013/34/EU is amended by Directive (EU) 2022/2464 on Corporate Sustainability Reporting Directive.

[59] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation, phasing out fossil fuels entirely over time

[60] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

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assets related to waste landfills, incinerators[61] and mechanical biological treatment plants[62].

iii. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including:
    1. The description of the implementing partner's monitoring system to report on the investment mobilized.
    2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement, including through the use of a positive declaration list and/or a self-declaration for operations below EUR10 000 000, before committing to finance an operation.
    4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of ICO. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected, including through the use of a positive declaration list and/or self-declarations for operations below EUR10 000 000, before committing to finance an operation.
5. Requirements for climate investments carried out by the implementing partner: at least EUR 242 727 272 of the RRF investment into the Facility shall contribute to the climate objectives in accordance with Annex VI to the RRF Regulation[63].

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[61] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[62] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[63] Final beneficiaries from loans, participatory loans, project bonds, guarantees or equivalent instruments associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. For the purpose of the computation of the climate contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VI to the RRF Regulation. Final beneficiaries from equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects shall provide a justification for the selected intervention field(s). The

6. Requirements for selecting financial intermediaries: ICO shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.
7. Requirement to sign Funding Agreements: ICO shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:

    1. The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.

    2. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

ICO Enterprises and Entrepreneurs Line

This element of the measure shall consist of a public investment in a Facility, the Enterprises and Entrepreneurs ICO Line, in order to incentivise private investment and improve access to finance in sectors related to the economic activity of the enterprise and to develop capital markets in these areas, projects related to the digitalization of public and private universities, as part of the PERTE New Economy of the Language (NEL), and projects of companies in the tourism sector related to sustainability, digitalization, upskilling schemes for human resources and equipment, and strengthening its competitiveness and resilience. The Line will also serve to cover working capital needs which allow companies to fulfil the aforementioned objectives. The Facility shall operate by providing direct financing, corporate bond purchases and equity and quasi-equity investments, directly or through intermediaries to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 600 000 000 of financing.

The Facility shall be managed by Instituto de Crédito Oficial (ICO) and Axis (ICO's venture/private capital manager) as the implementing partners. The Facility shall include the following product lines:

- Mediation Line: the mediation line shall consist of loans made by ICO to commercial banks, which shall in turn award loans to final beneficiaries to finance projects related to their economic activity; digitalization and artificial intelligence for universities; and sustainability, digitalization, reskilling and upskilling schemes for human resources and equipment, and projects to strengthen the competitiveness and resilience of the tourism sector. The final beneficiaries shall be private companies (such as self-employed, SMEs, small mid-cap companies, large corporations or entrepreneurs) and public entities engaged in similar activities.
- ICO direct financing: this line shall provide direct loans to private companies (such as mid-cap companies and large corporations) and public companies to finance projects related to their economic activity. The loans shall be provided directly by ICO and each project co-financed by a third-party private investor(s). The funds provided by ICO shall represent a maximum of 70% of the total amount of the support to the investment. Private investors shall cover at least 30% of the total amount of investment support.

implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

- Corporate bond purchases: under this line ICO shall purchase senior medium and long-term fixed-income securities issued by Spanish companies in the organised secondary markets (such as, alternative fixed income market (MARF) or Association of Intermediaries for Financial Assets (AIAF)). The securities shall be linked to a specific investment project of the company issuing the security.
- Equity and quasi-equity investments: this line shall consist of the provision of direct equity investments through Axis (ICO´s venture/private capital manager) and/or the transfer of funds to equity funds or other investment vehicles managed by private financial intermediaries which carry out equity investment operations in companies (start-ups, SMEs, midcaps and large-corporations). The maximum participation of the Line shall not exceed 49 % of the investment vehicle funds. The equity investments by the Line shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity.

In order to implement the investment into the Facility, Spain and ICO shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government. For intermediated investments, the final investment decision shall be taken by intermediaries.

2. Key requirements of the associated investment policy, which shall include:

    a. The description of the financial product(s) and eligible final beneficiaries in line with the description of the measure.

    b. The requirement that all investments supported are economically viable**.**

    c. A prohibition to refinance any outstanding loan.

    d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:

        i. In the case of loans, project bonds or equivalent instruments: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[64], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[65], (iii)

[64] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[65] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

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activities and assets related to waste landfills, incinerators[66] and mechanical biological treatment plants[67].

ii. In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall require companies to adopt green transition plans in line with the definition set out in Article 19a (2)(a)(iii) of Directive 2013/34/EU[68] if more than 50% of their direct revenues during the preceding financial year is derived from the following list of activities and assets: (i) activities and assets related to fossil fuels, including downstream use[69], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[70], (iii) activities and assets related to waste landfills, incinerators[71] and mechanical biological treatment plants[72].

iii. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including:
    1. The description of the implementing partner's monitoring system to report on the investment mobilized.

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[66] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[67] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[68] Directive 2013/34/EU is amended by Directive (EU) 2022/2464 on Corporate Sustainability Reporting Directive.

[69] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[70] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[71] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[72] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement, including through the use of a self-declaration for operations below EUR 10 000 000, before committing to finance an operation.
4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of ICO. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected, including through the use of a self-declarations for operations below EUR 10 000 000, before committing to finance an operation.

5. Requirements for selecting financial intermediaries: ICO shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.
6. Requirement to sign Funding Agreements: ICO shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:

    1. The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.

    2. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

Investment 7 (C13.I7) – Next Tech Fund

This measure shall consist of a public investment in a Facility, Next Tech Fund, in order to incentivise private investment and improve access to finance in Spain's strategic sectors tied to the digital transition and to develop capital markets in this area. The Facility shall operate by providing financial incentives via co-investment with other funds, directly or through intermediaries to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 1 500 000 000 of financing.

The Facility shall be managed by Sociedad Española para la Transformación Tecnológica (SETT) as the implementing partner. The Facility shall include the following product lines:

- Direct line: this line shall consist of the provision of direct equity or quasi-equity investments through SETT, to companies incorporated in Spain, regardless of their size and ownership of the capital, that commit to carry out new technological projects. The equity investments by the Fund shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity.
- Indirect line: this line shall consist of the transfer of funds to existing investment vehicles managed by private financial intermediaries, including venture capital funds, which carry out equity and/or quasi-equity investment operations in the technological areas targeted by the Fund. The maximum participation of the Facility shall not exceed 49 % of any fund or other investment vehicle and shall not cause the share of publicly owned equity in a fund or investment vehicle to surpass 49% of the total equity.

In order to implement the investment into the Facility, Spain and SETT shall sign an Implementing Agreement or Spain shall approve the corresponding legal instrument and associated documents that shall include the following content:

1. Description of the decision-making process of the Facility: For the direct line, the initial investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish government. For the direct line, the final investment decision of the Facility shall be limited to the approval (without modification) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. For intermediated investments through the indirect line, the final investment decision shall be taken by intermediaries.

2. Key requirements of the associated investment policy, which shall include:

    a. The description of the financial product(s) and eligible final beneficiaries in line with the description of the measure.

    b. The requirement that all investments supported are economically viable.

    c. A prohibition to refinance any outstanding loan.

    d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:

        - In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall require companies to adopt green transition plans in line with the definition set out in Article 19a (2)(a)(iii) of Directive 2013/34/EU[73] if more than 50% of their direct revenues during the preceding

[73] Directive 2013/34/EU is amended by Directive (EU) 2022/2464 on Corporate Sustainability Reporting Directive.

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financial year is derived from the following list of activities and assets: (i) activities and assets related to fossil fuels, including downstream use[74], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[75], (iii) activities and assets related to waste landfills, incinerators[76] and mechanical biological treatment plants[77].

i. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement and/or the legal instrument and associated documents setting up the Facility, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including:
   a. The description of the implementing partner's monitoring system to report on the investment mobilized.

   b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

   c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement and/or the legal instrument and associated documents setting up the Facility, including through the use of a self-declaration for operations below EUR 10 000 000, before committing to finance an operation.

   d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of SETT. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by

[74] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation, phasing out fossil fuels entirely over time.

[75] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[76] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[77] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and/or the legal instrument and associated documents setting up the Facility and Funding Agreements are being respected, including through the use of a self-declarations for operations below EUR 10 000 000, before committing to finance an operation.

5. Requirements for digital investments carried out by the implementing partner: at least EUR 1 500 000 000 of the RRF investment into the Facility shall contribute to the digital change objectives in accordance with Annex VII to the RRF Regulation[78].

6. Requirements for selecting financial intermediaries: SETT shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.

7. Requirement to sign Funding Agreements: SETT shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement or the legal instrument and associated documents setting up the Facility. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:

    1. The obligation of the financial intermediary to take its decisions in compliance mutatis mutandis with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.

    2. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which mutatis mutandis shall be subject to all the monitoring, audit and control requirements specified above.

[78] For the purpose of the computation of the digital contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VII to the RRF Regulation.

Investment 8 (C13.I8) – Co-investment Fund (FOCO)

This measure shall consist of a public investment in a Facility, the Co-Investment Fund, in order to incentivize private investment and improve access to finance in Spain's strategic sectors, particularly those tied to the green and digital transitions and the PERTEs, and to develop capital markets in these areas. That Facility shall operate by providing loans, equity, and quasi-equity investments via co-investments with third-party foreign and multilateral institutional investors, directly or through intermediaries to the private sector. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 2 000 000 000 of financing.

The Facility shall be managed by Compañía Española de Financiación del Desarrollo (COFIDES) as the implementing partner. The Facility shall incorporate the following product lines:

- Direct line: The Facility shall directly co-invest with third-party foreign institutional investors in companies that have committed to carry out new projects in Spain's strategic economic sectors, including those tied to the green and digital transitions and the PERTEs. The Facility shall be able to invest using loan, equity, and quasi-equity instruments. The equity investments by the Fund shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity
- Indirect line: The Facility shall invest in existing funds that invest in the sectors targeted by the Facility and shall be able to create tailor-made financing vehicles targeting the same sectors. The maximum participation of the Facility shall not exceed 49 % of any fund or other investment vehicle and shall not cause the share of publicly owned equity in a fund or investment vehicle to surpass 49% of the total equity.

The co-investment by third party investors shall be at least equivalent to the Facility's contribution and invest on pari passu terms. Third-party co-investors may include, among others:

- Foreign public institutions, such as public pension funds, sovereign and sub-sovereign funds, multilateral institutions investing in private capital markets (such as the European Investment Fund).
- Foreign private long-term institutional investors such as investment funds, pension funds or insurance companies.
- Domestic private investment vehicles and entities, provided that they mobilise financial resources from foreign private investors.
- Foreign equity companies participating in company figures in Spain to carry out investment projects and productive activities that could be supported by the fund.

In order to implement the investment into the Facility, Spain shall approve a regulation, and any associated documents, for the creation and management of the Facility that shall include the following content:

1. Description of the decision-making process of the Facility: The initial investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government. The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. For intermediated investments, the final investment decision shall be taken by the intermediaries.

2. Key requirements of the associated investment policy, which shall include:
   a. The description of the financial products and eligible final beneficiaries in line with the description of the measure. For strategic investments, i.e. those in defence technologies and

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products identified in the annual work programme for the European Defence Fund; space investments in atomic clocks, strategic launchers; and space products; and investments focusing solely on developing and deploying cybersecurity tools and solutions, including when these are part of deploying or upgrading digital networks and data infrastructure; final beneficiaries shall not be controlled by a third country or third country entities and shall have its executive management in the Union except for investments below EUR 10 000 000. If the final beneficiary is involved in a strategic investment in the field of 5G connectivity, the measures and risk mitigation plans, pursuant to the 5G Cybersecurity Toolbox[79] shall also apply to its suppliers. Such suppliers notably include vendors of telecom equipment and manufactures and other third-party suppliers, such as cloud infrastructure providers, managed service providers, systems integrators, security and maintenance contractors and transmission equipment manufacturers. Where the final beneficiary is involved in a strategic investment in the field of defence, this limitation shall also apply to its suppliers and subcontractors. The limitations concerning the absence of control by a third country or third country entity set out in the three paragraphs above do not apply for a particular financing and investment operation where the final beneficiary can demonstrate that it is a legal entity for which the Member State in which it is established has approved a guarantee in line with the principles concerning eligible entities set out in the relevant provisions of the European Defence Fund ('EDF') Regulation[80] or the Commission waiver granted in accordance with principles concerning eligible entities set out in the relevant provisions of the Space Regulation[81]. The implementing partner must notify the government of any derogation granted to the limitations.

b. The requirement that all investments supported are economically viable.
c. A prohibition to refinance any outstanding loan.
d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:
    i. In the case of loans, project bonds or equivalent instruments: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[82], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[83] , (iii) activities and assets

[79] NIS Cooperation Group, Cybersecurity of 5G networks EU Toolbox of risk mitigating measures, 01/2020, https://ec.europa.eu/newsroom/dae/document.cfm?doc_id=64468

[80] Regulation (EU) 2021/697 of the European Parliament and of the Council of 29 April 2021 establishing the European Defence Fund

[81] Regulation (EU) 2021/696 establishing the EU space programme and the European Union Agency for the Space Programme

[82] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[83] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

related to waste landfills, incinerators[84] and mechanical biological treatment plants[85]. In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall exclude companies with a substantial focus[86] in the following sectors: (i) fossil fuel-based energy production and related activities[87]; (ii) energy-intensive and/or high CO2-emitting industries[88]; (iii) production, rental, or sale of polluting vehicles[89]; (iv) waste collection, waste treatment and disposal[90], (v) processing of nuclear fuel, production of nuclear energy.

ii. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the regulations and any associated documents establishing the Facility, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including:
   a. The description of the implementing partner's monitoring system to report on the investment mobilized.
   b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
   c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the regulations establishing the Facility before committing to finance an operation.
   d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of COFIDES. These audits shall verify i) that the control systems are effective, including the

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[84] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[85] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[86] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[87] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[88] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[89] Polluting vehicles are defined as non-zero-emission vehicles.

[90] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable regulation and associated documents establishing the Facility and Funding Agreements are being respected.

5. Requirements for selecting financial intermediaries: COFIDES shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.
6. Requirement to sign Funding Agreements: COFIDES shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as part of the associated documents establishing the Facility. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:
    a. The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.
    b. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

Investment 10 (C13.I10) – The COVID-19 Business Recapitalisation Fund (FONREC)

This measure aims at the support of companies affected by the COVID-19 pandemic. This measure consists in the provision of support to companies under the COVID-19 Business Recapitalisation Fund.

Investment 12 (C13.I12) – ENISA Entrepreneurship and SME Fund

This measure shall consist of a public investment in a Facility, ENISA Entrepreneurship and SME Fund, in order to incentivise private investment and improve access to finance for small and medium-sized enterprises (SMEs) to invest in viable and innovative projects and projects related to Language Technology. The Facility shall operate by providing participative loans directly to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 95 000 000 of financing.

The Facility shall be managed by the State Innovation Enterprise (Empresa Nacional de Innovación, SA – ENISA) as the implementing partner.

In order to implement the investment into the Facility, Spain and ENISA shall sign an Implementing Agreement or Spain shall approve the corresponding legal instrument and associated documents that shall include the following content:

1. Description of the decision-making process of the Facility: The initial investment decision of the Facility shall be taken by an investment committee and approved by a majority of votes from members who are independent from the Spanish Government. In the case of ENISA, the investment committee shall be integrated by members of ENISA's staff (who are independent from government). The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body.

2. Key requirements of the associated investment policy, which shall include:
    1. The description of the financial product and eligible final beneficiaries in line with the description of the measure.
    2. The requirement that all investments supported are economically viable**.**
    3. A prohibition to refinance any outstanding loan.
    4. The requirement to comply with the 'Do no significant harm' (DNSH) principle in particular

        the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[91], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[92], (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.
    5. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.
3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
    1. The description of the implementing partner's monitoring system to report on the investment mobilized.
    2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.
    4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of ENISA. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the

[91] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[92] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.

5. Requirements for digital investments carried out by the implementing partner: at least EUR 6 270 000 of the RRF investment into the Facility shall contribute to the digital objectives in accordance with Annex VII to the RRF Regulation.

Investment 13 (C13.I13) – Regional Resilience Fund (FRA)

This measure shall consist of a public investment in the InvestEU Member State compartment, and in a Facility, the Regional Resilience Fund, in order to incentivise private investment and improve access to finance in Spanish Autonomous Communities in the following priority areas: social and affordable housing and urban regeneration; sustainable transport; industrial and SME competitiveness; research, development and innovation; sustainable tourism; care economy; water and waste management; and energy transition; as well as to develop capital markets in these areas.

The Facility shall operate by providing financing directly or through intermediaries, to the private sector, public sector entities engaged in similar activities, and public entities, among others, regional or local governments. On the basis of the RRF investment, the Facility aims at providing at least EUR 4 800 000 000 of financing. An additional EUR 500 000 000 shall contribute to the InvestEU Member State compartment.

The Facility shall be managed by the EIB Group as the implementing partner. The Facility shall incorporate the following product lines:

- Direct Public Line (EUR 565 500 000): Direct loan instrument to finance projects by public entities, among others, regional or local governments.
- Other Lines (EUR 4 234 500 000): Lines targeting private entities or public entities in similar activities, in particular:
    - Direct co-financing instrument to finance projects through loans, the acquisition of assets, or participation in project finance.
    - Intermediated financing to SMEs, mid-caps, infrastructure projects or individuals including through equity investments, quasi-equity, loans, senior private credit, or the purchase of asset-backed securities issued by financial entities generating a new eligible loan portfolio.

In order to implement the investment into the Facility, Spain and the EIB Group shall sign an Implementing Agreement that shall include the following content:

1. The initial investment decision of the Facility shall be taken by the EIB Group independently from the Spanish Government. The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. For intermediated investments the final investment decision shall be taken by the intermediaries.
2. Key requirements of the associated investment policy, which shall include:
    a. The description of the financial products and eligible final beneficiaries in line with the description of the measure.
    b. The requirement that all investments supported are economically viable.
    c. A prohibition to refinance any outstanding loan.
    d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:
        i. In the case of loans, project bonds or equivalent instruments: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities

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and assets related to fossil fuels, including downstream use[93], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[94], (iii) activities and assets related to waste landfills, incinerators[95] and mechanical biological treatment plants[96].

ii. In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall require companies to adopt green transition plans in line with the definition set out in Article 19a (2)(a)(iii) of Directive 2013/34/EU[97] if more than 50% of their direct revenues during the preceding financial year is derived from the following list of activities and assets: (i) activities and assets related to fossil fuels, including downstream use[98], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[99], (iii) activities and assets related to waste landfills, incinerators[100] and mechanical biological treatment plants[101].

iii. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

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[93] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[94] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[95] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[96] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[97] Directive 2013/34/EU is amended by Directive (EU) 2022/2464 on Corporate Sustainability Reporting Directive.

[98] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation, phasing out fossil fuels entirely over time

[99] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[100] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[101] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
    a. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the regulations establishing the Facility before committing to finance an operation.
    b. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the EIB Group. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.
    c. The obligation of the EIB Group to provide to General Controller of the central government ('IGAE') an annual audit report drawn up by their external auditors.
5. Requirements for climate investments carried out by the implementing partner: at least 50% of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[102].
6. Requirements for selecting financial intermediaries: The EIB Group shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante for all financial actors involved.
7. Requirement to sign Funding Agreements: The EIB Group shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:
    a. The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.
    b. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

The contribution to the InvestEU Member State compartment (EUR 500 000 000) shall be used for financing to SMEs, mid-caps and individuals, including through bonds, loans, leasing, subordinated debt, factoring, bank guarantees or trade finance.

[102] Final beneficiaries from loans, participatory loans, project bonds, guarantees or equivalent instruments associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. For the purpose of the computation of the climate contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VI to the RRF Regulation. Final beneficiaries from equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects shall provide a justification for the selected intervention field(s). The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

A Guarantee Agreement between the Commission and implementing partner, selected in accordance with the relevant provisions of Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017, shall enter into force. Spain has proposed the EIF as the Implementing Partner for the purpose of implementing this measure.

Spain shall sign a contribution agreement with the European Commission that shall include:

- The proposed Implementing Partner.
- The requirement of compliance with the DNSH Technical Guidance (2021/C58/01). If necessary, the Guarantee Agreement shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[103]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[104]; (iii) activities and assets related to waste landfills, incinerators[105] and mechanical biological treatment plants[106].

Investment 15 (C13.I15): Equity injection into ICO

This measure aims at supporting the growth potential of the Spanish economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the economy. The measure shall consist of an equity injection of EUR 9 662 420 429 into Instituto de Crédito Oficial (ICO).

ICO shall adopt a new investment policy for the use of the additional equity. The investment policy shall include the description of the financial product(s) with the expected type of eligible final beneficiaries that the additional equity is expected to initially support, including the expected timeline for the implementation and expected amount of each financial product. ICO shall use for the additional equity the same audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.

The Investment Policy shall require that financial product(s) that the additional equity supports comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including

[103] Except for (a) projects in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[104] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[105] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[106] This exclusion does not apply to actions in existing mechanical biological treatment plants, where the actions are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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downstream use[107], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[108], (iii) activities and assets related to waste landfills, incinerators[109] and mechanical biological treatment plants[110]. Furthermore, in the case of general support to corporates, the investment policy shall exclude companies with a substantial focus[111] in the following sectors: (i) fossil fuel-based energy production and related activities[112]; (ii) energy-intensive and/or high CO2-emitting industries[113]; (iii) production, rental, or sale of polluting vehicles[114]; (iv) waste collection, waste treatment and disposal[115], (v) processing of nuclear fuel, production of nuclear energy. Moreover, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries.

M.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action.

[107] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[108] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[109] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[110] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[111] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[112] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[113] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[114] Polluting vehicles are defined as non-zero-emission vehicles.

[115] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L25	C13.I6	M	Implementing Agreement with ICO for ICO Green Line	Entry into force of the Implementing Agreement				Q4	2023	Entry into force of the Implementing Agreement.
L28	C13.I6	M	ICO Green Line – Legal agreements signed with final beneficiaries (including equity funds) and completion of the investment	Legal financing agreements and certificate of transfer				Q2	2026	ICO/Axis, and intermediaries selected by ICO, shall have entered into legal financing agreements with final beneficiaries (including equity funds) for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). At least 80.9% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 300 000 000 to ICO for the Facility.
L30	C13.I6	M	Implementing Agreement for ICO Enterprises and Entrepreneurs Line	Entry into force of the Implementing Agreement				Q4	2023	Entry into force of the Implementing Agreement.
L33	C13.I6	M	ICO Enterprises and Entrepreneurs Line – Legal agreements signed with final beneficiaries (including equity funds) and completion of the investment	Legal financing agreements and Certificate of transfer				Q2	2026	ICO/Axis, and intermediaries selected by ICO, shall have entered into legal financing agreements with final beneficiaries (including equity funds) for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). Spain shall transfer EUR 600 000 000 to ICO for the Facility.
L35	C13.I7	M	Next Tech Fund – Implementing Agreement with SETT	Entry into force of the Implementing Agreement or of the regulation and associated documents setting up the Facility				Q4	2023	Entry into force of the Implementing Agreement or of the regulation and associated documents setting up the Facility.
L38	C13.I7	M	Next Tech – Legal agreements signed with final beneficiaries and equity funds and completion of the investment	Legal agreements signed and certificate of transfer				Q2	2026	SETT, and intermediaries selected by SETT, shall have entered into legal financing agreement with final beneficiaries and equity funds for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). 100% of

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										this financing shall contribute to digital objectives using the methodology in Annex VII of the RRF Regulation. Spain shall transfer EUR 1 500 000 000 to SETT for the Facility.
L40	C13.I8	M	FOCO – Regulations establishing the Fund	Entry into force of the regulations establishing the Facility				Q4	2025	Entry into force of the regulation, and any associated documents, establishing the Facility.
L42	C13.I8	M	FOCO – Legal agreements signed with final beneficiaries (including equity funds) and completion of the investment	Legal agreements with final beneficiaries and certificate of transfer				Q2	2026	The Facility, and intermediaries selected by COFIDES, shall have entered into legal financing agreements with final beneficiaries (including equity funds) for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). Spain shall transfer EUR 2 000 000 000 to the Facility.
L45	C13.I10	T	FONREC		Million EUR	0	448	Q4	2025	EUR 448 000 000 have been disbursed. An independent auditor shall carry out an ex-post audit to verify that (i) companies supported are viable medium sized companies (between EUR 10 million and 400 million in turnover, (ii) data regarding the operations has been collected as set out in Article 22(d)(i) to (iii) of the RRF Regulation, and (iii) investments are compliant with the DNSH Technical Guidance (2021/C58/01), state aid rules, the absence of fraud, corruption, conflict of interest and double funding. Any reflows shall be used to service loan repayments of the Recovery and Resilience Facility.
L47	C13.I12	M	ENISA Entrepreneurship and SME Fund - Implementing Agreement	Entry into force of the Implementing Agreement or of the regulation and associated documents setting up the Facility				Q4	2025	Entry into force of the Implementing Agreement or of the regulation and associated documents setting up the Facility.
L49	C13.I12	M	ENISA Entrepreneurship and SME Fund - Legal agreements signed with final beneficiaries and completion of the investment	Legal financing agreements and certificate of transfer				Q2	2026	ENISA shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). At least 6.6% share of this financing shall contribute to digital objectives using the methodology in Annex VII of the RRF Regulation. Spain shall transfer EUR 95 000 000 to ENISA for the Facility.

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L51	C13.I13	M	Regional Resilience Fund-InvestEU: Signature of the Contribution Agreement between the government of Spain and the European Commission	Signature of the Contribution Agreement				Q2	2023	Signature of the Contribution Agreement between the government of Spain and the European Commission for an amount of EUR 500 000 000.
L52	C13.I13	T	Regional Resilience Fund-InvestEU: Financing or investment operations amounting to at least 500mn allocated to the instrument approved by the InvestEU Investment Committee.			0	100%	Q4	2025	Financing or investment operations amounting to 100% of the total amount of RRF resources allocated to the instrument shall have been approved by the InvestEU Investment Committee.
L53	C13.I13	M	Regional Resilience Fund: Implementing Agreement	Entry into force of the Implementing Agreement				Q4	2025	Entry into force of the Implementing Agreement, with associated agreements for at least three instruments.
L57	C13.I13	T	Regional Resilience Fund-Other Lines: Legal agreements signed with final beneficiaries (including equity funds)			0%	100%	Q2	2026	The EIB Group, and intermediaries selected by the EIB Group, shall have entered into legal financing agreements with final beneficiaries (including equity funds) for an amount necessary to use 100% of the RRF investment into the Other Lines (taking into account management fees). Amounts used to purchase asset-backed securities shall only count to the extent that there is a corresponding financial commitment from the financial entity to an SME, mid-cap or individual as part of the new eligible loan portfolio.
L59	C13.I13	M	Regional Resilience Fund-Direct Public Line: Legal agreements signed with final beneficiaries, verification of grants and performance of contracts	Legal agreements and verification by the administration of grants and performance of contracts				Q2	2026	The EIB Group shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Direct Public Line (taking into account management fees). Verification by the administration of the documentary justification for grant payments related to research and development, and confirmation by the administration that contracts, or parts thereof, related to educational infrastructure, healthcare and water infrastructure have been performed, for a total cumulative amount

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										of EUR 508 950 000 in grants and contracts awarded (including any amendments).
L60	C13.I13	M	Regional Resilience Fund-climate contribution					Q2	2026	At least EUR 2 400 000 000 of the combined RRF investment into the Facility shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. –
L62	C13.I13	M	Regional Resilience Fund - The Ministry of Economic Affairs and Digital Transition has completed the investment	Certificate of disbursement to the Fund				Q2	2026	Spain shall transfer EUR 4 800 000 000 to the EIB Group for the Facility.
L90	C13.I15	M	Investment policy	Adoption of an investment policy				Q2	2026	Adoption of a new investment policy for ICO for the use of the additional equity. The Investment Policy shall ensure that EUR 1 360 000 000 of the additional equity shall be dedicated to supporting green investments, aligned with the intervention fields assigned a 100% climate coefficient under Annex VI of Regulation (EU) 2021/241, which may include, but it is not limited to, support to new capacity of: (i) Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria (ii) Renewable energy: solar (iii) Clean urban transport rolling The Investment Policy shall ensure that EUR 1 850 000 000 of the additional equity shall be dedicated to supporting green investments, aligned with the intervention fields assigned a 40% climate coefficient under Annex VI of Regulation (EU) 2021/241, which may include, but it is not limited to, support to new capacity of: (i) Construction of new energy efficient buildings (ii) Energy efficiency and demonstration projects in SMEs and supporting measures (iii) Support to environmentally-friendly production processes and resource efficiency in SMEs
L91	C13.I15	M	Equity injection	Certificate of transfer				Q2	2026	Spain shall transfer EUR 9 662 420 429 to ICO to increase its equity. Beyond the equity injection into ICO which constitutes the RRF investment, Spain shall transmit a report outlining the actions taken by ICO by 31 August 2026 to implement the investment policy, including the steps taken for the implementation of the financial products that the additional equity is expected to initially support, as well as the expected steps to be taken for further implementing those products.

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N. COMPONENT 14: TOURISM

The component of the Spanish recovery and resilience plan shall addresses the following challenges:

- The Spanish tourism sector is facing, as a result of the crisis triggered by the Covid-19 pandemic, a very delicate situation, and urgent action is needed to increase its sustainability and competitiveness.
- The Canary Islands and the Balearic Islands, which are drivers of the Spanish tourism industry, need special action to mitigate externalities and their high dependence on holiday activity.
- Spain ranks 27th in information and communication technology, readiness according to the World Economic Forum's Tourism Competitiveness Report. Moreover, its public and private investment in R&D is relatively low. Additionally, many reports point out to the travel sector as one with the highest potential to benefit from Artificial Intelligence (128 % increase in the added value of activity through AI application).

The aim of this component is to transform and modernise the tourism sector in Spain by increasing its competitiveness and resilience.

The component addresses the Country Specific Recommendations on promoting investments in innovation and in energy efficiency and enhancing the effectiveness of policies supporting research and innovation (Country Specific Recommendation 3 2019), sustaining the economy (Country Specific Recommendation 1 2020), supporting employment through measures to preserve jobs and skills development and improving access to digital learning (Country Specific recommendation 2 2020), promoting public and private investment and fostering the green and digital transitions (Country Specific Recommendation 3 2020) and improving coordination between different levels of the administration (Country Specific Recommendation 4 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).

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

Reform 1 (C14.R1) - Royal Decree implementing the State Financial Fund for Tourism Competitiveness (FOCIT)

The reform has the objective to improve the competitiveness of the tourism sector by fostering innovation and supporting energy efficiency and the circular economy.

The reform shall amend the existing legal acts governing the objectives, nature, operations and eligible projects of the State Financial Fund for Tourism Competitiveness.

The amended legal act shall enable the State Financial Fund for Tourism Competitiveness to finance tourism businesses to improve energy efficiency, reduce the level of resource consumption and waste production and increase the reuse and recycling of waste. In the field of energy efficiency and the circular economy, the Fund shall finance innovation projects.

The funding instrument may use blending schemes combining loans with other types of support. The instrument shall be financed through the national budget.

The reform shall also include the following specific measures:

- a plan to promote the tourism sector in which measures to boost the tourism sector are described and the framework for the implementation of tourism related measures is defined.

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- the launch of a website collecting data from various sources of tourism statistics including public and private bodies such as the INE, *Turespaña*, Bank of Spain, AENA and RENFE.

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

Investment 1 (C14.I1) - Transformation of the tourism model towards sustainability

The objective of this investment is to strengthen the environmental, socio-economic and territorial sustainability of tourism and targets tourist destinations, social partners and private operators in the sector.

This measure consists in support related to the Territorial Plans for Tourism Sustainability at Destinations.

Investment 2 (C14.I2) – Smart destination platform and digitalisation of the tourism sector

The objective of this investment is to develop a smart destination platform making interoperable public and private services available to tourists. The investment consists in putting the smart destination platform online and performing projects relating to Artificial Intelligence and other enabling technologies in the tourism sector.

Investment 3 (C14.I3) - Tourism resilience for extra-peninsular territories

The objective of this investment is to address the specific challenges faced by the tourist industry in the Balearic Islands, Canary Islands, Ceuta and Melilla. The investment consists in actions to support tourism in the Balearic Islands, Canary Islands, Ceuta and Melilla.

Investment 4 (C14.I4) - Special actions in the field of competitiveness

The objective of this investment is to improve the competitiveness of the tourism sector. The investment consists in (i) activities relating to the "Experiencias Turismo España" Programme; (ii) sustainability actions in touristic establishments; and (iii) the regeneration of historical heritage sites.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
214	C14.R1	M	Plan to promote the tourism sector	Publication Webpage				Q2	2020	The plan shall describe measures to boost the tourism sector and defines the framework for the implementation of tourism related measures.
215	C14.R1	M	Launch of 'DATAESTUR' website collecting data on tourism	Link to Dataestur website				Q4	2020	The website shall collect data on tourism in Spain from various sources of tourism statistics including public and private bodies such as the INE, Turespaña, Bank of Spain, AENA or RENFE, and shall be operational.
216	C14.R1	M	Entry into force of the Royal Decree implementing the State Financial Fund for Tourism Competitiveness	Provision in the Royal Decree indicating the entry into force of the law				Q4	2021	The Royal Decree implementing the State Financial Fund for Tourism Competitiveness shall improve access to public funding for businesses in the fields of circular economy and energy efficiency.
217	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination	-	EUR (million)	0	561	Q4	2021	Publication in the OJ of the award to local authorities of support to implement 'Territorial Plans for Tourism Sustainability at Destination', for at least EUR 561 000 000 and with 35 % of the funds to account for measures addressing green transition, sustainability and energy efficiency/electromobility at destinations. The selection criteria will ensure 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. Selection criteria shall ensure that, out of the final total budget awarded for the measure, at least EUR 359 000 000 of the measure contribute to the climate change objectives with a 100 % climate coefficient and at least EUR 519 000 000 with a 40 % climate coefficient, in accordance with Annex VI to the Recovery and Resilience Facility Regulation (EU) 2021/241. Alternatively, the selection criteria shall ensure that at least EUR 1 788 6 million contribute to climate change objectives with an average climate coefficient of at least 31.7 % in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council. This average contribution rate may be achieved on the basis of the intervention fields set out in Annex VI to Regulation (EU) 2021/241.
218	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination	-	EUR (million)	561	1 173	Q4	2022	Publication in the OJ of the award to local authorities of support to implement 'Territorial Plans for Tourism Sustainability at Destination', for at least EUR 1 173 000 000 (baseline: 31 December 2021) and with 35 % of the funds to account for measures addressing green transition, sustainability and energy efficiency/electromobility at destinations. The selection criteria shall ensure 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. Selection criteria shall ensure that, out of the final total budget awarded for the measure, at least

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										EUR 359 000 000 of the measure contribute to the climate change objectives with a 100 % climate coefficient and at least EUR 519 000 000 with a 40 % climate coefficient, in accordance with Annex VI to the Recovery and Resilience Facility Regulation (EU) 2021/241. Alternatively, the selection criteria shall ensure that at least EUR 1 788.6 million contribute to climate change objectives with an average climate coefficient of at least 31.7 % in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council. This average contribution rate may be achieved on the basis of the intervention fields set out in Annex VI to Regulation (EU) 2021/241.
219	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination	-	EUR (million)	1 173	1 788,6	Q2	2023	Publication in the OJ of the award to local authorities of support to implement 'Territorial Plans for Tourism Sustainability at Destination for at least EUR 1 788 600 000 (baseline: 31 December 2022) and with 35 % of the funds to account for measures addressing green transition, sustainability and energy efficiency/electro mobility at destinations. The selection criteria shall ensure 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. Selection criteria shall ensure that, out of the final total budget awarded for the measure, at least EUR 359 000 000 of the measure contribute to the climate change objectives with a 100 % climate coefficient and at least EUR 519 000 000 with a 40 % climate coefficient, in accordance with Annex VI to the Recovery and Resilience Facility Regulation (EU) 2021/241. Alternatively, the selection criteria shall ensure that at least EUR 1 788.6 million contribute to climate change objectives with an average climate coefficient of at least 31.7 % in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council. This average contribution rate may be achieved on the basis of the intervention fields set out in Annex VI to Regulation (EU) 2021/241.
221	C14.I1	M	Actions related to "Territorial Plans for Tourism Sustainability at Destination"	Final reports for grant payments; or certificates of acceptance, statements of conformity, certificates of completion of works, or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to "Territorial Plans for Tourism Sustainability at Destination", or confirmation by the administration that contracts related to "Territorial Plans for Tourism Sustainability at Destination" have been performed, or the provision of certificates of completion of works related to "Territorial Plans for Tourism Sustainability at Destination", for a total cumulative number of 4 200 actions.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
222	C14.I2	M	Smart Destination Platform is online	Link to the Platform				Q4	2025	A Smart Destination Platform is online.
223	C14.I2	M	Projects relating to Artificial Intelligence and other enabling technologies in the tourism sector	Final reports confirming the finalisation of projects awarded				Q4	2025	331 final reports confirming the finalisation of projects awarded shall be submitted by recipient entities or individuals for grants relating to Artificial Intelligence and other enabling technologies in the tourism sector.
224	C14.I3	M	Activities in the area of tourism in the Balearic Islands, Canary Islands, Ceuta and Melilla	Final reports for grant payments; or certificates of acceptance, statements of conformity, certificates of completion of works, settlement reports or equivalent certifying that contracts have been performed				Q4	2025	400 activities in the area of tourism performed in the Balearic Islands, Canary Islands, Ceuta and Melilla.
226	C14.I4	M	Activities relating to the “Experiencias Turismo España” Programme	Final reports confirming the completion of the activities awarded				Q4	2025	45 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to the “Experiencias Turismo España” Programme.
227	C14.I4	T	Sustainability actions in touristic establishments		Number	0	3 400	Q2	2026	3 400 touristic establishments having benefitted from actions in the area of sustainability.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
228	C14.I4	M	Regeneration of historical heritage sites	Certificates of completion of works				Q2	2026	50 certificates of completion of works issued relating to the regeneration of historical heritage sites.

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O. COMPONENT 15: DIGITAL CONNECTIVITY

Digital connectivity is a key factor for the development of economic activity, for increased productivity, for boosting innovation and for territorial and social cohesion. Access to digital networks is increasingly necessary in order to be able to access public services, to develop economic activities, and to participate actively in society.

This component of the Spanish recovery and resilience plan addresses challenges for connectivity in bringing the coverage of ultra-fast fixed networks, with more than 100 Mbps/s, and 5G in Spain and particularly in rural areas and in the key cross-border transport corridors. From a cybersecurity perspective, the main challenge addressed by the component is to put in place a trustworthy and secure environment for citizens and businesses to contribute to the process of digitalisation and hyperconnectivity associated with the implementation of 5G and the services that shall come with this technology such as Internet of Things (IoT) applications.

The objectives of this component are to bring the telecommunications sector in line with the requirements of the European Digital Strategy and strengthening economic, social and territorial cohesion by closing digital gaps and increasing access to ultra-fast coverage across national territory. The component supports the accelerated deployment of 5G technology, by: 1) making available the necessary spectrum resources in the 5G priority bands; 2) developing a reliable and secure deployment environment and 3) fostering the development of 5G technology applications. It also aims to support a sustainable cyber security culture for citizens and businesses.

The component addresses the Country Specific Recommendations on focusing investment economic policy on fostering innovation (Country Specific Recommendation 3 2019) and front-loading mature public investment projects and focusing investments on the digital transition (Country Specific Recommendations 3 2020, 1 2022, 1 2023).

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).

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

Reform 1 (C15.R1) - Reform of the telecommunications regulatory framework: General Law, Regulatory Instruments and Implementation Instruments

The objectives of the measure are to transpose Directive 2018/1972 of the European Electronic Communications Code, to develop best practices for the deployment of high capacity and 5G fixed and mobile networks, and to develop the necessary actions to implement in the national framework the toolbox resulting from the European Commission Recommendation on Connectivity C (2020) 6270.

The toolbox resulting from the implementation of the European Commission Recommendation on Connectivity C (2020) 6270 shall be incorporated into the Spanish legal framework within the general telecommunications law in those elements that require the status of law.

The implementation of the measure shall be completed by 30 June 2022.

Reform 2 (C15.R2) - Roadmap 5G: Spectrum management and assignment, deployment burden reduction, Cybersecurity Act 5G and Support to Local Authorities

The objectives of the measure are to: 1) complete the 'Second Digital Dividend' and the auction procedure for the 700 MHz frequency band and 26 GHz frequency band; 2) reduce on a temporary basis the spectrum taxation for telecommunications operators for 2022 and 2023 to accelerate 5G deployment; 3) incorporate the EU toolbox for 5G Cybersecurity into the national body of legislation;

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and 4) disseminate good practices to local public administrations on telecommunications and urban planning.

In terms of implementation, the following steps are identified:

- Completion of the 'Second digital dividend'
- Strategy for the promotion of 5G technology
- Auction for the 700 MHz band
- Call for tender for the 26 GHz band
- Spectrum taxation temporary reduction
- Cybersecurity Act 5G

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

Investment 1 (C15.I1) - Ultra-fast broadband extension

The objective of the measure is to upgrade the coverage of broadband connectivity to 100 Mbps in white and grey areas.

The measure consists in providing ultra-fast broadband connectivity in white and grey areas.

Investment 2 (C15.I2) Enhancing connectivity in centres of reference

The objective of the measure is to promote digitalisation in centres of reference.

The investment consists in carrying out connectivity improvement actions in public centres and services, as well as industrial and business sites and providing connection points for locations linked to defence.

Investment 3 (C15.I3) - Connectivity vouchers for SMEs and individuals

The objective of the measure is to facilitate connectivity for individuals and SMEs.

The investment consists in providing vouchers to individuals and SMEs under the programme UNICO Bono Social and under the programme UNICO Bono PYME.

Investment 5 (C15.I5) - Deployment of cross-border digital infrastructure

The objective of this measure is to improve digital infrastructure. The measure consists in investing in submarine cables, and funding for R&D projects in (i) cloud infrastructure, (ii) advanced processors and semiconductors and (iii) quantum and satellite communications.

Investment 6 (C15.I6) - 5G Deployment: networks, technological change and innovation

The objective of this measure is to support 5G technologies throughout Spain.

The investment consists of deployment of 5G and the support of 5G and 6G R&D projects.

Investment 7 (C15.I7) Cybersecurity: Enhancing the capacities of citizens, SMEs and professionals; improving the sector's ecosystem

The objective of the measure is to foster cybersecurity capacities and the cybersecurity industry.

The investment consists in developing the cybersecurity capacities of both citizens and businesses and boosting the Spanish cybersecurity ecosystem.

Investment 8 (C15.I8) - PERTE Chip: Enhancing the scientific and technological ecosystem. Increased design capabilities

This measure is part of the PERTE Chip that aims to foster the microelectronics and semiconductor industry in Spain.

This investment consists in funding R&D projects in the field of microelectronics and semiconductors and the creation of academic chairs.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
229	C15.R1	M	Entry into force of the Law on Telecommunications	Provision in the law indicating the entry into force of the law				Q2	2022	The law on Telecommunications shall also transpose Directive 2018/1972 of the European Electronic Communications Code (EECC). The law shall also incorporate the recommendations on the EU connectivity toolbox that needs to be in a law according with the Spanish legal framework. Beyond the transposition of Directive 2018/1972 of the European Electronic Communications Code, the law shall include: (i) provisions for the inventory of submarine cables and IXP/data centres; (ii) as well as a simplified fiscal scheme for local taxes on network deployment; and (iii) the implementation of a single point of contact for the application of the licenses and permissions granted by different levels of governments for the deployment of networks.
230	C15.R2	M	2025 Digital Spain Plan and Strategy for the promotion of 5G technology	Publication				Q4	2020	Publication of the Plan 2025 Digital Spain and approval by the Council of Ministers of 'Strategy for the promotion of 5G technology' Approval by the Council of Ministers may take place as a formal agreement or as a report to the Council of Ministers. When by formal agreement, Spain shall provide such agreement. When the Council of Ministers has been informed through a report, Spain shall provide documents regarding (i) the date of the meeting, (ii) point on the agenda and (iii) a certification proving that the item was reported to the Council of Ministers.
231	C15.R2	M	Release the 700 MHz frequency band	Notification to the European Commission				Q4	2020	Completion of the process of releasing the 700 MHz frequency band, in line with Decision (EU) 2017/899 of the European Parliament and of the Council of 17 May 2017 on use of the 470 -790 MHz band in the Union
232	C15.R2	M	Assignment of the 700 MHz spectrum band	Publication in the Official Journal				Q4	2021	Publication in the Official Journal of the award of the 700 MHz spectrum band as a result of the auction. An approval signed by the competent authority or publication in the relevant official website are considered as a qualitative indicator of the entry into force.
233	C15.R2	M	Entry into force of legal act on the reduction of 5G spectrum taxation	Provision in the legal act on entry into force				Q4	2021	Adoption of a legal act for the reduction of 5G spectrum taxation to accelerate 5G deployment, defining the correspondent acceleration of 5G deployment expected from each beneficiary. The legal act shall set out the required legal and regulatory steps, for the project deployment.
234	C15.R2	M	Assignment of the 26 GHz spectrum band	Publication in the Official Journal				Q4	2022	Publication in the Official Journal of the award of the 26 GHz spectrum band as a result of the auction. An approval signed by the competent authority or

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										publication in the relevant official website are considered as a qualitative indicator of the entry into force.
235	C15.R2	M	Entry into force of Law on 5G Cybersecurity	Provision in the Law on 5G Cybersecurity on entry into force				Q4	2022	The law on 5G Cybersecurity incorporates and implements the recommendation on the EU toolbox for 5G cybersecurity. The law shall contain at least the following features: - Security risk assessment and management obligations for telecom operators; - Supply-chain diversification obligations in order to avoid technological dependence; - Means for the identification of high risk and medium-risk vendors and possible limitations on their use.
237	C15.I1	M	Rollout of broadband in white and grey areas	Final reports for grant payments; or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed.				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the provision of broadband connectivity of 100 Mbps in white and grey areas, or confirmation by the administration that contracts, or parts thereof, related to providing broadband connectivity of 100 Mbps in white and grey areas have been performed, for a total cumulative amount of EUR 251 100 000 in grants and contracts awarded (including any amendments).
238	C15.I2	M	Connectivity in public centres and services, industrial and business sites and connection points for locations linked to defence	Verification by the administration for grant payments; or certificates of acceptance, statements of conformity, invoices duly signed off as conforming by the administration, documents				Q4	2025	Verification by the administration of the documentary justification for grant payments , or confirmation by the administration that contracts, or parts thereof, have been performed, covering: - 9 000 connectivity improvement actions for public centres and services - 600 connectivity improvement actions for industrial and business sites; - 5 500 connection points provided for locations linked to defence.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				evidencing the recognition of the corresponding obligation to pay, payment certificates or equivalent certifying that contracts, or parts thereof, have been performed.						
239	C15.I3	M	Connectivity vouchers under UNICO Bono social and vouchers under UNICO Bono PYME	Final reports for vouchers under UNICO Bono social; and final reports for vouchers under UNICO Bono PYME				Q2	2026	Final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to a cumulative number of 5 000 connectivity vouchers relating to “Unico Bono Social”. Final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to a cumulative number of 2 700 connectivity vouchers relating to “Unico Bono Pyme”.
242	C15.I5	M	Digital infrastructure: submarine cables and R&D projects	Final reports for grant payments; or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed. Award resolution and				Q2	2026	Final reports confirming the completion of the grants awarded have been submitted by recipient entities or individuals for grants relating to submarine cables, or confirmation by the administration that contracts, or parts thereof, related to submarine cables have been performed, for a total cumulative amount of EUR 57 000 000 in grants and contracts awarded (including any amendments). Disbursement of EUR 393 000 000 for R & D projects in (i) cloud infrastructure, (ii) advanced processors and semiconductors and (iii) quantum and satellite communications.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				proof of payment document for R&D&I projects						
243	C15.I6	M	Deployment of 5G technology: award	Official publication of the award of the grants; and contracts				Q4	2025	Award of contracts and grants (total budget awarded EUR 1 171 000 000) for: (a) deployment of 5G on national or cross-border transport corridors; (b) deployment of 5G in municipalities with less than 10 000 inhabitants; (c) 5G deployment in projects through the UNICO 5G SECTORIAL programme and in projects by public entities; and (d) 5G and 6G R&D projects and setting up a centre for 5G cybersecurity.
244	C15.I6	M	Deployment of 5G technology R&D&I projects: disbursement	Final reports for grant payments; or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed. Proof of payment for R&D&I projects				Q2	2026	Final reports confirming the completion of the grants awarded under milestone 243 have been submitted by recipient entities or individuals for grants, or confirmation by the administration or public sector entity that contracts awarded under milestone 243 have been performed, for a total cumulative amount of EUR 850 900 000 in grants and contracts awarded (including any amendments). Disbursement of EUR 203 000 000 for R & D projects in (a) 5G deployment in projects through the UNICO 5G SECTORIAL programme; and (b) 5G and 6G through the UNICO I+D 5G/6G programme.
245	C15.I7	M	Launch of the National Cybersecurity Industry Support program, the Global Security Innovation Programme and related actions.	Publication of the programmes				Q4	2022	Launch of the National Cybersecurity Industry Support program and the Global Security Innovation Programme, and other related actions (with a budget awarded of EUR 311 000 000), which acts on key industry aspects, such as: - boosting the national cybersecurity industry for the emergence, growth and development of businesses in this sector

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										- developing high value-added solutions and services in the field of cybersecurity - train and develop talents specialised in the cybersecurity field - Internationalization actions in the cybersecurity field - setting up of a demonstration centre for cybersecurity infrastructure development and creation of new cybersecurity services including test laboratories and cybersecurity attack simulators - development of cybersecurity label certifications. Cybersecurity Label will recognize National Industry Support Program participants (entrepreneurs activities). It is not a certification or standardization process.
453	C15.I7	M	Launch of the National Cybersecurity Industry Support program, the Global Security Innovation Programme and related actions.	Publication of the programmes				Q2	2023	Continuation from Milestone 245 of the deployment of the National Cyber Industry Support programme and the Global Security Innovation Programme and other related actions (with a budget awarded of EUR 107 000 000, in addition to the EUR 311 000 000 under Milestone 245 for a total award of EUR 418 000 000), which acts on key industry aspects, such as: - boosting the national cybersecurity industry for the emergence, growth and development of businesses in this sector; - developing high value-added solutions and services in the field of cybersecurity - train and develop talents specialised in the cybersecurity field - internationalisation actions in the cybersecurity field; - setting up of a demonstration centre for cybersecurity infrastructure development and creation of new cybersecurity services including test laboratories and cybersecurity attack simulators - development of cybersecurity label certifications.
246	C15.I7	T	Strengthen and improvement of Cybersecurity Capacities : Resources	—	Number	0	100	Q2	2023	Strengthen and improvement of Cybersecurity Capacities by the delivery of at least 100 resources for awareness and communication actions in the area of cybersecurity. Digital skills in cybersecurity shall be developed at all educational levels, by means of the development of specific resources, tools and materials. Further, a cybersecurity international hub participating in the European Network of cybersecurity centres shall be set up.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
247	C15.I7	T	Strengthen and improvement of Cybersecurity Capacities: Cybersecurity Help Line		Number	5 000	20 000	Q4	2022	Strengthen of Cybersecurity Capacities by the improvement of the National Institute of Cybersecurity (INCIBE) Cybersecurity Help Line, with a monthly capacity of at least 20 000 calls processed per month. This helpline shall also support the removal of child sexual abuse material for web resources (CSAM).
248	C15.I7	M	Contracts and agreements (*convenios*) awarded under milestones 245 and 453 have been performed.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts and agreements (*convenios*) have been performed				Q2	2026	Confirmation by the administration or public entity or by the corresponding monitoring committee that contracts and agreements (*convenios*) awarded under milestones 245 and 453, respectively, for a total amount of EUR 325 008 900, have been performed.
455	C15.I8	M	PERTE CHIP. R & D	Award resolution and proof of payment				Q2	2026	Disbursement of EUR 75 820 000 for R & D projects in the field of microelectronics and semiconductors.
455a	C15.I8	M	PERTE CHIP. Equity injection	Certificate of transfer				Q2	2026	Provision of a grant of EUR 401 100 000 to SETT that improves SETT's equity position.
455b	C15.I8	M	PERTE CHIP. Creation of clean room infrastructure: contracts signed and signed Memorandum of Understanding.	Signed contract(s) for the creation of clean room infrastructure and signed Memorandum of Understanding with the user of the infrastructure.				Q2	2026	Signature of the contract(s) by SETT with contractor(s) for the creation of clean room infrastructure(s), representing EUR 360 990 000, and signed Memorandum of Understanding with the user of the infrastructure.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
456	C15.I8	M	PERTE CHIP. Creation of academic chairs focusing on microelectronics	Award resolution, proof of disbursement.				Q2	2026	Creation of 13 university academic chairs on microelectronics

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O.3. Description of the reforms and investments for loan support

Investment 9 (C15.I9) – CHIP Financing Facility

This measure shall consist of a public investment in a Facility, the CHIP Financing Facility, in order to incentivize private investment and improve access to finance in Spain's semiconductor sector, including large-scale manufacturing facilities. That Facility shall operate by providing loans, equity, and quasi equity investments (or a mixture thereof) to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 920 000 000 of financing.

The Facility shall be managed by Sociedad Española para la Transformación Tecnológica (SETT) as the implementing partner. The Fund shall incorporate the following product lines:

- Direct line: Direct investments in companies using ordinary loans, participatory loans, and participation in temporary and minority capital. The equity investments by the Fund shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity.
- Co-investment in 'Open EU Foundries' and 'Integrated production facilities': To support the semiconductor manufacturing industry in Spain, the Fund shall be able to provide support to blended financial instruments, through loans, equity, and quasi-equity (or a mixture thereof), that integrate private and public capital in coordination with public support programmes, subject to the governance requirements outlined below.

In order to implement the investment into the Facility, Spain and SETT shall sign an Implementing Agreement, or Spain shall approve of the corresponding legal instrument and associated documents, that shall include the following content:

1. Description of the decision-making process of the Facility: The initial investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government. The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body.

2. Key requirements of the associated investment policy, which shall include:
   a. The description of the financial products and eligible final beneficiaries in line with the description of the measure.
   b. The requirement that all investments supported are economically viable.
   c. A prohibition to refinance any outstanding loan.
   d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular investments in new facilities shall use the best available technology with the lowest environmental impact in the sector. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.
   e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.
3. The amount covered by the legal instrument and associated documents setting up the Facility, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4. Monitoring, audit, and control requirements, including:
   a. The description of the implementing partner's monitoring system to report on the investment mobilized.

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b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the regulations setting up the Facility before committing to finance an operation.
d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of SETT. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement, or regulation and associated documents establishing the Facility, and Funding Agreements are being respected.

5. Requirements for digital investments carried out by the implementing partner: at least EUR 920 000 000 of the RRF investment into the Facility shall contribute to the digital transition objectives in accordance with Annex VII to the RRF Regulation[116].

O.4. Milestones, targets, indicators, and timetable for monitoring and implementation for repayable financial support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action.

[116] For the purpose of the computation of the digital contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, the investment policy shall require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per business plan will be generated from an activity that is aligned with the applicable intervention fields in Annexe VII to the RRF Regulation.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L63	C15.I9	M	CHIP Financing Facility: Formal approval of the Financing Mechanism	Signature of the Implementing Agreement				Q4	2023	Signature of the Implementing Agreement by the Ministry and SETT or entry into force of the regulation, and any associated documents, establishing the Facility.
L65	C15.I9	M	CHIP Financing Facility: Legal agreements signed with final beneficiaries and completion of the investment	Legal financing agreements and certificate of transfer				Q2	2026	The Facility shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). SETT shall produce a report detailing that at least a 100% share of this financing contributes to digital transition objectives using the methodology in Annex VII of the RRF Regulation. Spain shall transfer EUR 920 000 000 to SETT for the Facility.

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P. COMPONENT 16: ARTIFICIAL INTELLIGENCE

Artificial Intelligence (AI) has significant potential for transformation from a technological, economic and social point of view, given its cross-sector penetration, high impact, rapid growth and contribution to improving productivity and competitiveness.

The main challenges addressed by this component of the Spanish recovery and resilience plan relate to: (i) the limited use of AI in companies, particularly in SMEs, (ii) the creation of widely accessible data repositories, and (iii) the promotion of public and private investments in innovation in AI. The component is structured around the National Artificial Intelligence Strategy (ENIA), which is one of the main plans of the Spanish Government's digital agenda (*España Digital 2025*). This component shall also contribute towards addressing challenges of society, in particular the reduction of the gender gap (through actions targeted at women), the digital divide, the ecological transition as well as territorial cohesion.

From this perspective, the objective of this component is to:

a) position Spain as a leading country in terms of scientific excellence and innovation in AI in an interdisciplinary manner;

b) lead globally in the development of tools, technologies and applications for the projection and use of the Spanish language in AI;

c) promote the creation of skilled jobs, boosting training and education, stimulating Spanish talent and attracting global talent;

d) incorporate AI as a factor in improving the productivity of the Spanish private sector, efficiency in public administration and as a driver of sustainable and inclusive economic growth;

e) create an environment of trust in relation to AI, both in terms of technological development, regulation and social impact;

f) stimulate the global debate on technological humanism by creating and participating in forums and outreach activities for the development of an ethical framework guaranteeing the individual and collective rights of citizens;

g) empower AI as a cross-cutting vector to address the grand challenges of society and specifically to reduce the gender gap, the digital divide, to support the ecological transition and the territorial cohesion..

This component addresses the Country Specific Recommendations on promoting investments in innovation (Country Specific Recommendation 3 2019), improving access to digital learning (Country Specific Recommendation 2 2020) and promoting public and private investment and fostering the digital transition (Country Specific Recommendation 3 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).

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

Reform 1 (C16.R1) - National AI Strategy

The objective of this measure is to publish the national AI strategy and implement AI projects. The measure consists in actions to establish a regulatory sandbox, approve the Statute of Agencia Española de Supervisión de Inteligencia Artificial ("AESIA") and support Artificial Intelligence and quantum technologies projects.

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Investment C16.I1: Voluntary contributions to the EuroHPC Joint Undertaking for AI Gigafactories or equivalent AI infrastructure and for the development of quantum technology initiatives

This measure aims to support Spain's establishment of and access to Artificial Intelligence Gigafactories and their services. The measure shall consist of a voluntary contribution of EUR 300 000 000 to the EuroHPC Joint Undertaking, to provide financial support for an AI Gigafactory or equivalent AI infrastructure and quantum technology initiatives to be developed and established in the Union.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
249	C16.R1	M	National Strategy for Artificial Intelligence	Publication in the OJ				Q3	2020	Publication of the National Strategy for AI. The Strategy has the objectives of: 1. Positioning Spain as a country committed to promoting scientific excellence and innovation in AI. 2. Projection of the Spanish language in AI. 3. Creation of qualified employment, stimulating and attracting talent, with special attention to women. 4. Incorporation of AI in the productive system to improve the productivity of Spanish business. 5. Creation of a trusted environment in relation to AI. 6. Development of an ethical framework guaranteeing citizens' individual and collective rights in AI. 7. Strengthening inclusive and sustainable AI; specifically to bridge the gender gap and the digital divide, and to support the ecological transition and territorial cohesion. Publication in the relevant official website is considered as a qualitative indicator of the entry into force.
250	C16.R1	M	Digital Rights Charter	Publication in the OJ				Q4	2021	Adoption by Spanish Government and publication on the official webpage of the Digital Rights Charter. The Charter is not normative in nature, but aims to recognize the new challenges of application and interpretation that the adaptation of rights to the digital environment poses, and to suggest principles and policies relating thereto in this context. Alongside this, it shall also propose a reference framework for the action of the public authorities, taking advantage of and developing all the potentialities and opportunities of the current digital environment whilst averting its risks. Publication in the relevant official website is considered as a qualitative indicator of the entry into force.
458	C16.R1	M	Regulatory sandbox and the Statute of Agencia Española de Supervisión de Inteligencia Artificial ("AESIA")	Publication in the OJ				Q4	2025	Entry into force of a legal act establishing a regulatory sandbox on AI until the entry into force of the Regulation (EU) 2024/1689 ("AI Act"). Entry into force of a legal act approving the Statute of Agencia Española de Supervisión de Inteligencia Artificial ("AESIA")
253	C16.R1	M	Actions on Artificial Intelligence and Quantum technologies	Proof of disbursement for R&D projects in the field of Artificial Intelligence and Quantum technologies				Q2	2026	Disbursement of EUR 202 447 959,00 for R&D projects in the field of Artificial Intelligence and Quantum technologies. Disbursement of EUR 40 369 050 to the Barcelona Supercomputing Centre for supercomputing and AI. Creation of 10 university academic chairs on Artificial Intelligence.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				Proof of disbursement to the Barcelona Supercomputing Centre. Award resolution and proof of disbursement for academic chairs Signature of the agreement on the neurotechnology institute Final reports for grant payments, or certificates of acceptance, statements of conformity, certificates of completion of works, or equivalent certifying that contracts have been performed						Agreement creating a neurotechnology institute signed. Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to AI Territorial Networks of Technological Specialization (RETECH), or confirmation by the administration that contracts, or parts thereof, relating to AI Territorial Networks of Technological Specialization (RETECH) have been performed, for a total cumulative amount of EUR 90 000 000,00 in grants and contracts awarded (including any amendments) 5 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to Language Technologies and Spanish Language and Artificial Intelligence. Confirmation by the administration that contracts, or parts thereof, related to the Green Algorithm Programme and Plans for the impact of Artificial Intelligence have been performed, for a total cumulative amount of EUR 5 395 100,00 in contracts awarded (including any amendments).
253a	C16.I1	M	Signature of the Contribution Agreement between Spain and the EuroHPC JU and disbursement of the voluntary contribution to the EuroHPC JU	Signature of the Contribution Agreement				Q2	2026	Signature of the Contribution Agreement between Spain and the EuroHPC Joint Undertaking (JU). That Contribution Agreement shall include: - An indication of the activities to be funded with the voluntary contribution, namely financial support to an AI Gigafactory (AIGF) or equivalent AI infrastructure and quantum technology initiatives to be developed and established in the Union. - The requirement that the voluntary contribution shall be used in a manner compliant with the do no significant harm (DNSH) principle as set out in the Technical Guidance 2021/C58/01. - The exact amount of the voluntary contribution from RRF funds. - A requirement that unused amounts covered by the agreement shall be used by the EuroHPC JU to support the same policy objectives for the benefit of the concerned Member State and shall not be transferred back to the Member State. - Spain shall transfer EUR 300 000 000,00 to the European High-Performance Computing Joint Undertaking.

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Q. COMPONENT 17: SCIENCE, TECHNOLOGY AND INNOVATION

Spain's Strategy for Science, Technology and Innovation 2021-2027 projects a significant growth in investment in Research Development and Innovation ('R&D&I') in Spain, reaching 2,12 % of GDP in 2027. In this context, the main objective of this component of the Spanish recovery and resilience plan is to improve the Spanish system of Science, Technology and Innovation by reforming its governance, improving the coordination among actors, enhancing its effectiveness and accelerating investment in R&D&I through the following elements:

a) The development of a clear and predictable regulatory framework that enhances the governance of the sector, increases the effectiveness of R&D&I public policies, improves knowledge transfer and promotes investment in R&D&I;

b) the investment in infrastructure, equipment and human capital;

c) the investment in knowledge transfer, regional R&D&I, national R&D&I projects and public-private partnerships; and

d) the investment in R&D&I in the strategic sectors of health, environment, climate change and energy, microelectronics and semiconductors, sustainable automotive and aerospace.

This component addresses the Country Specific Recommendations on the promotion of investments in innovation and in energy efficiency and on enhancing the effectiveness of policies supporting research and innovation (Country Specific Recommendation 3 2019), promoting public and private investment and research and innovation (Country Specific Recommendation 3 2020), on improving coordination of all levels of government (Country Specific Recommendation 4 2020) and on focusing investment in the green and digital transitions, in particular on fostering research and innovation (Country Specific Recommendation 3 2021).

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).

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

Reform 1 (C17.R1): Reform of the Science, Technology and Innovation Law

The objective of this measure is to strengthen the regulatory framework for the science, technology and innovation sector, in order to enhance the governance and coordination of the sector, create an attractive scientific career, and improve the knowledge transfer from research to applied products/services for the society. In particular, Spain shall update Law 14/2011 on Science, Technology and Innovation, improving the coordination of science, research and innovation policies, enhancing the governance and coordination of the Spanish Science Technology and Innovation system, introducing a new scientific career and enhance knowledge transfer.

This measure is connected to the investments included under C17.I1, C17.I4, and C17.I5 described below.

The implementation of the measure shall be completed by 30 June 2022.

Reform 2 (C17.R2): Spanish Strategy for Science, Technology and Innovation 2021-2027 and Advanced Development of the Science, Technology and Innovation Information System

The measure includes the adoption by the Spanish government of the Spanish Strategy for Science, Technology and Innovation 2021-2027. The strategy sets out the overall objectives for the sector in the period 2021-2027. With the objective to enhance knowledge transfer, the strategy has merged

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previously separated strategies on science and technology, and strategy on innovation. The strategy provides an umbrella framework to guide both national and regional R&D&I plans. To this end, Spain has adopted a strategy on 'Smart Specialisation Strategy of Spain', under the European Regional Development Fund (ERDF), providing the structure for the upcoming Regional Smart Specialisation Strategies.

The Council of Science, Technology and Innovation Policy, chaired by the Ministry of Science and Innovation, with representation of key ministries and regions, developed the strategy. The strategy has been consulted with the key stakeholders, including the private sector, public research organisations and civil society. To monitor and evaluate the strategy, a committee was set up with representation from the state, regions, economic and social agents, the scientific and innovative community and civil society.

The strategy shall provide for annual monitoring reports, a mid-term evaluation (by December 2023) and a final evaluation of the strategy shall be made public. The evaluations will also address the progress towards meeting the Country Specific Recommendations made to Spain in the area of research and development. In addition, this measure specifically seeks to enhance the Science, Technology and Innovation information system, to improve the data collection and analysis for the monitoring of the Spanish Strategy for Science, Technology and Innovation.

The implementation of the measure shall be completed by 30 June 2023.

Reform 3 (C17.R3): Reorganisation of Public Research Organisations and rationalisation of their structure and operation

The objective of this measure is to boost the effectiveness of public research organisations (PRO), after an analysis of the challenges, through the re-organisation of the PROs, including their governance structure. In early 2021, an expert committee carried out an analysis of PROs and concluded that larger, independent and flexible research agencies had better structures to compete.

Following this analysis, Spain shall integrate in the Spanish National Research Council (*Centro Superior de Investigaciones Científicas*, CSIC) three PROs: the National Institute of Agricultural and Food Research (*Instituto Nacional de Investigación y Tecnología Agraria*, INIA), Spanish Institute of Oceanography (*Instituto Español de Oceanografía*, IEO) and the Geological and Mining Institute of Spain (*Instituto Geológico Minero de España*, IGME). This reorganisation shall strengthen Spain's expert capacity fisheries policy, agri-food and ecological transition. The three PROs shall have the legal regime of a state agency, which provides greater flexibility and a performance-based framework established in a multi-year management contract. Furthermore, Spain shall introduce performance-based budgeting. The reform shall strengthen the governance, the evaluation of performance and the control of the resulting entity.

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

Investment 1 (C17.I1): Complementary Research and Development plans with Autonomous Communities

The objective of this measure is to foster the coordination of the state level with regions in the area of R&D&I through the establishment of complementary R&D&I plans to be co-financed by the RRF and the regions. This new instrument shall also further collaboration between regions, as they establish common priorities under their respective Regional Smart Specialization Strategies (RIS3).

In alignment with the Spanish Strategy for Science, Technology and Innovation 2021-2027, the complementary plans shall improve knowledge generation and technological innovation, the coordination of the different levels of government and boost territorial economic transformation in the following strategic areas: quantum communication, energy and green hydrogen, agri-food, biodiversity, astrophysics and high-energy physics, marine science, materials science and biotechnology applied to health. In order to build territorial synergies, the complementary plans contemplate the participation of several regions in a program, with the possibility of participating in

several programs. Thus, it is possible to include and leverage specific regional capacities in several plans. The plans shall last two or three years, and shall require co-financing commitments from the regions.

The actions under this investment shall include the signature of eight financial agreements between the Ministry of Science and Innovation and the regions.

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

Investment 2 (C17.I2): Research infrastructure

The objective of this measure is to invest in the technical scientific equipment and infrastructure of the research development and innovation system. This measure consists in research development and innovation actions to support the development of national and international scientific infrastructures and the capacity of the Spanish Science, Technology and Innovation System.

Investment 3 (C17.I3): New private, interdisciplinary, public R&D&I projects, concept tests and the award of aid as a result of international competitive calls. Cutting-edge R&D geared to societal challenges. Pre-commercial public procurement

The objective of the actions under this investment is to strengthen knowledge generation, knowledge transfer and public-private partnerships in R&D&I. Through the actions under this investment, the research and innovation activity in the private sector shall be stepped up, and the collaboration between public research organisations and the private sector shall be reinforced. The measure also seeks to increase R&D&I activity in strategic areas, such as green and digital transition, as well as to increase the internationalization of Spanish research groups.

There are nine calls for proposals foreseen under this investment: 1) a call for *Proof of concept* shall finance projects in the early stages of the pre-competitive development to accelerate the transformation of scientific knowledge into products or services, 2) a call for *Interdisciplinary Projects* shall finance projects by public-private consortia which enhance the Spanish R&D&I competitiveness, 3) a call for *R&D&I projects* linked to the green and digital transition 4) a call for *Public-Private Collaboration Projects* to finance projects with a higher technology readiness level geared towards achieving close-to-market outcomes, 5) a call for *International Collaboration Projects* to finance projects of Spanish public researchers that are part of projects selected for funding by Horizon 2020 and Horizon Europe Partnerships, 6) a call for R&D to target societal challenges including for instance secure, efficient and clean energy or cybersecurity, 7) a call to finance pre-commercial public procurement, 8) a call for R&D&I projects in the field of semiconductors ("Missions for Science and Innovation linked to the PERTE Chip"), and 9) a call for proofs of concept in the field of semiconductors linked to the PERTE Chip.

The investments under this measure shall take place during the period 2020-2026, with calls for proposals and pre-commercial public procurement to be concentrated in the period 2020-2025, and with the implementation of some of the more complex investments stretching until 2026.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[117]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[118]; (iii) activities related to waste

[117] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[118] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

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landfills, incinerators[119] and mechanical biological treatment plants[120]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): (i) those R&D&I actions under this investment resulting in technologically neutral outcomes at the level of their application; (ii) those R&D&I actions under this investment supporting alternatives with low environmental impacts for which these exist; or (iii) those R&D&I actions under this investment that are primarily focused on developing alternatives with the lowest possible environmental impacts in the sector for those activities for which no technologically and economically feasible low-impact alternative exists.

The implementation of the investment shall be completed by 30 June 2023.

Investment 4 (C17.I4): New scientific career

The objective of this measure is to invest in the scientific career of researchers. This measure consists in research development and innovation actions to support the scientific careers through the award of grants and contracts.

Investment 5 (C17.I5): Knowledge transfer

The objective of this measure is to invest in the transferring of the research results on technologies. This measure consists in research development and innovation actions to support knowledge transfer, including capacity building activities.

Investment 6 (C17.I6): Health

The objective of this measure is to invest in research development and innovation in the health sector. This measure consists in actions to supportthe PERTE Health and research, development and innovation in health. .

Investment 7 (C17.I7): Environment, Climate change and energy

The objective of this measure is to invest in research development and innovation in the environmental, climate change and energy sectors. This measure consists in research development and innovation actions to support capacity building and the construction of a technical equipment for energy transition and energy storage.

Investment 8 (C17.I8): Sustainable automotive R&D&I

The objective of this measure is to foster the research development and innovation in the sustainable automotive sector. In particular, the measure seeks to: 1) support the development of components and platforms exclusively for electric, plug-in hybrid and hydrogen vehicles, 2) foster research and development in autonomous driving and connected mobility by developing new hardware and software vehicles' architecture, and 3) adapting production areas of components and systems exclusively for electric, plug-in hybrid and hydrogen vehicles. Projects shall be implemented by

[119] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[120] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

www.parlament.gv.at

business consortia of three to eight businesses (at least one has to be an SME), maximum three years long.

The actions under this investment shall take place with calls for proposals.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[121]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[122]; (iii) activities related to waste landfills, incinerators[123] and mechanical biological treatment plants[124]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): (i) those R&D&I actions under this investment resulting in technologically neutral outcomes at the level of their application; (ii) those R&D&I actions under this investment supporting alternatives with low environmental impacts for which these exist; or (iii) those R&D&I actions under this investment that are primarily focused on developing alternatives with the lowest possible environmental impacts in the sector for those activities for which no technologically and economically feasible low-impact alternative exists.

The implementation of the investment shall be completed by 30 June 2024.

Investment 9 (C17.I9): Aerospace

The objective of this measure is to invest in the research development and innovation in the aerospace sector. This measure consists in actions to support the Aeronautical Technological Programme and the PERTE Aerospace.

Investment 11 (C17.I11): Voluntary contribution to ESA for the FutureNav, EU Secure Connectivity and European Launcher Challenge Programmes

The objective of this measure is to support Spain's strategic autonomy and access to space via the development of satellite systems, secure communication systems and launch technologies, and to support and benefit the Union space programmes. The measure shall consist of a voluntary contribution of EUR 300 000 000 to the European Space Agency (ESA) to extend Spain's support for the following ESA Programmes: a) the FutureNAV Programme, in its Element Component 1 LEO PNT; b) the Programme Related to EU Secure Connectivity, in its Element 3 (Low LEO IRIS 2), and

[121] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[122] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[123] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[124] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

www.parlament.gv.at

c) the European Launcher Challenge Programme in its element ELC Element 2 MIURA Launch Service Component B.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
254	C17.R1	M	Entry into force of the amendment of Law 14/2011 of 1 June on Science, Technology and Innovation.	Provision of the Law´s on the entry into force				Q2	2022	Entry into force of the modification of the Law on Science, Technology and Innovation improving the coordination among different levels of government of science, research and innovation policies, enhancing the governance and coordination of the Spanish Science Technology and Innovation system, introducing a new scientific career and improving knowledge transfer.
255	C17.R2	M	Publication of the Spanish Strategy for Science, Technology and Innovation 2021-2027	Publication of the Spanish Strategy for Science, Technology and Innovation 2021-2027				Q4	2020	The Spanish Strategy for Science, Technology and Innovation (EECTI) sets out the overall strategy to be followed in Research Development and Innovation area by all public administrations, including the regional and local level. The strategy is the Smart Specialisation Strategy for Spain. A monitoring committee for the strategy is set up, including representatives from the state, regions, economic and social stakeholders and the scientific community. The strategy is based on the principle of coordination of the different levels of the administration, and is built to ensure the gender perspective in R&&I. It aims to strengthen public-private collaboration, promote knowledge transfer, retain scientific talent and develop a scientific career, ensure adequate tax incentives to support R&D&I in the private sector and incorporate a gender perspective.
256	C17.R2	M	The mid-term evaluation of the Spanish Strategy for Science, Technology and Innovation 2021-2027	Agreement in the Consejo de *Política Científica, Tecnológica y de Innovación* and publication of the evaluation in the Science and Innovation Ministry´s website.				Q2	2023	The mid-term evaluation carried out by the Monitoring Committee of the Spanish Strategy for Science, Technology and Innovation 2021-2027 shall be published on December 2023. The indicators to be used in the evaluation are agreed in the *Consejo de Política Científica, Tecnológica y de Innovación* (in which the 17 Autonomous Communities are represented), an indicative list of these indicators and data-search are established in the Spanish Strategy for Science, Technology and Innovation 2021-2027. The Science, Technology and Innovation system is used to gather data on progress made in the implementation of the Strategy.
257	C17.R3	M	Entry into force of the Royal Decree on the reorganisation of Public Research Organisations.	Provision of the Royal Decree on the entry into force				Q1	2021	Entry into force of the Royal Decree on the reorganisation of Public Research Organisations (PROs). This shall aim to improve the management and scientific advisory capacity of the three PROs with reduced critical mass through integration into a larger PRO, by: i) improving the competitive position of the resulting PRO, ii) enhancing their efficiency, and iii) providing administrative flexibility.
258	C17.I1	T	Agreements signed by the Ministry of Science and Innovation with the	-	Number		4	Q4	2021	Four agreements signed by the Ministry of Science and Innovation with the Autonomous Communities for the implementation of "Complementary R&D plans" of at least EUR 140 000 000. The

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			Autonomous Communities for the implementation of "Complementary R&D plans".							agreements shall allow for strategic coordination and synergies between regional and national Smart Specialization Strategies.
259	C17.I2	T	Awards for projects enhancing national scientific infrastructures and capacity of the Spanish Science Technology and Innovation System, and bilateral agreements signed with international entities and other instruments to finance projects European and International infrastructure.	-	EUR (million)		300,2	Q4	2022	Publication in the national subsidy database of at least EUR 255 155 000 awarded for projects enhancing national scientific infrastructures, capacity of the Spanish Science Technology and Innovation System and agreements signed with international entities and other instruments to finance projects of at least EUR 45 000 000 in European and International Infrastructure (CERN, DUNE, HKK, ESS-lund, Harmony and SKA).
260	C17.I2	M	Research infrastructure	Final reports, statements of conformity or equivalent certifying that contracts have been performed and proof of disbursement				Q2	2026	517 final reports confirming the completion of the activities awarded shall be submitted by recipient entities for grants relating to R&D&I capacity building and research infrastructure. Confirmation by the administration that contracts, or parts thereof related to capacity building and research infrastructure have been performed, for a total cumulative amount of EUR 115 000 000 in contracts awarded (including any amendments). Disbursement of a total amount of EUR 8 000 000 in R&I capacity building.
261	C17.I3	T	Award of new private, interdisciplinary, public R&D&I projects, concept tests, international competitive calls, and cutting-edge R&D geared to social challenges		EUR (million)		897	Q4	2022	Publication in the OJ of the awarding of at least EUR 897 000 000 under the following calls: call for proof of concept projects (EUR 80 000 000), call for interdisciplinary projects in strategic lines (EUR 73 000 000), call for R&D projects linked to the green and digital transition (EUR 296 000 000), call for public-private collaboration projects (EUR 140 000 000), call for R&D to target societal challenges (EUR 230 000 000) and call for international collaboration projects (EUR 78 000 000). The evaluation of projects under this investment shall ensure compliance with the 'Do no

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										significant harm' Technical Guidance (2021/C58/01) as set out in the description of the measure. The OJ for the call for grants and in the National Grant Database for the awards are considered as valid verification mechanisms. Projects awarded through multiple calls for proposals per thematic area (proof of concept projects, interdisciplinary projects in strategic lines, R&D projects linked to the green and digital transition, public private collaboration projects, R&D targeting societal challenges, and international collaboration projects) are considered as valid verification mechanisms.
262	C17.I3	T	Award of R&I projects related to semiconductors, PERTE Chip, public-private collaboration and publication of tenders to finance pre-commerical public procurement	Award of projects and publication of tenders				Q2	2023	At least 377 R&I projects have been awarded, including 259 projects in public-private collaboration and 118 projects in the field of semiconductors linked to PERTE Chip. Additionally, eight tenders have been published in the Spanish Official Procurement Platform to finance pre-commercial public procurement. The evaluation of projects and tenders under this investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) as set out in the description of the measure. Projects awarded through multiple calls for proposals per thematic area are considered as valid verification mechanisms.
263	C17.I4	T	Support to scientific research career through scholarships and grants	-	Number	0	2 836	Q2	2023	The Spanish scientific research career is enhanced by the support of at least 2 020 researchers through the Juan de la Cierva Incorporation program, Juan de la Cierva Training programme, Industrial PhD Programme and Torres Quevedo Programme. Furthermore, at least 816 researchers having received a "research start-up package" within the stable contract similar to Tenure Track, out of which 26 researchers have received a CHIP start-up research package.
265	C17.I5	T	Innovative and technology-based companies have received capital under the program INNVIERTE to strengthen their research activities at an early stage	-	Number		45	Q2	2023	To promote technology transfer and help the creation of an innovative business fabric based on innovative technologies, at least 45 innovative and technology-based companies have received capital under the programme INNVIERTE to strengthen their research activities at an early stage. All of these companies have also received investment from the private sector. The evaluation of projects under this investment shall ensure compliance with the 'Do no significant

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										harm' Technical Guidance (2021/C58/01) as set out in the description of the measure.
266	C17.I5	T	Support to young technology-based firms to carry on their business plan.	-	Number		348	Q2	2023	Through the calls for NEOTEC grants, to promote technology transfer and help the creation of new companies based on innovative technologies: At least 348 new technology-based firms granted to carry on their business plan. This companies should be three or less years old and they should be innovative enterprises as defined in the GBER. The evaluation of projects under this investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) as set out in the description of the measure.
459	C17.I5	M	Knowledge transfer	Final reports				Q2	2026	50 final reports confirming the completion of the activities awarded shall be submitted by recipient entities for grants relating to R&D&I, including in the field of capacity building and knowledge transfer.
268	C17.I6	M	Health	Final reports; certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed and proof of disbursement				Q2	2026	155 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individual beneficiaries for grants relating to R&D&I health. Confirmation by the administration that contracts related to R&D&I health have been performed, for a total cumulative amount of EUR 58 100 000 in contracts awarded (including any amendments). Disbursement of EUR 285 300 000 in R&D&I health.
460	C17.I6	M	PERTE Health	Proof of disbursement				Q4	2025	Under the PERTE Health, disbursement of EUR 243 000 000 for R&D&I, including in the fields of precision medicine and internationalization of the industrial capabilities of the health sector.
269	C17.I7	M	Environment, climate change and energy	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts related to the construction of one energy storage R&D&I centre in Extremadura have been performed. Confirmation by the administration that contracts related to R&D&I, including in the fields of environment, climate change and energy have been performed, for a total cumulative number of 605.
270	C17.I8	T	Support to R&D&I projects in sustainable automotive	-	Number		35	Q2	2022	At least 35 companies awarded with R&D&I projects in sustainable automotive to increase the technological capacity of the companies in the fields related to development of energy storage systems with

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										very low emissions and high recyclability, high-efficiency hydrogen mobility systems, autonomous driving and connected mobility or adaptation of productive environments with safe and robust systems for human-machine interaction in the smart manufacturing environment. Projects shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01), unselected and unfunded activities, and the relevant EU and national environmental legislation. The projects shall be on: - the development of components and platforms for electric, plug-in hybrid and hydrogen vehicles - autonomous driving and connected mobility, developing new hardware and software vehicles' architecture - adapting production areas of components and systems for electric, plug-in hybrid and hydrogen vehicles. Projects shall be implemented by business consortia of three to eight businesses (at least one has to be SME), maximum three years long and with a minimum budget of EUR 5 000 000. Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled. This document includes as an annex the following documentary evidence: a list of the publication of the awards in the OJ or in the Public Procurement platform/Spanish National Grant Database indicating for each of the awards: a) the reference and link of the OJ or Public Procurement Platform/Spanish National Grant Database where the award has been published; b) the name of the project and beneficiary; c) extract of the relevant specifications of the call providing alignment with the description of the target and investment in the CID; d) the amount being awarded (excluding VAT); e) the abstract of the project and justification for the project being considered R&D&I and the characteristics of the consortium); f) extract of the official documents containing the selection criteria that ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01), as specified in the CID Annex; and g) for those activities applying the DNSH provisions for R&D&I activities as set out in the CID Annex g1) evidence shall be provided that the supported activities go beyond replicating products/business process already available from/to other firms or organisations, with no or very few additional changes by the supported firm; and g2) to ensure DNSH compliance for those activities for which there is

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										currently no technologically and economically feasible alternative with low environmental impacts in the sector, documentary support shall be provided regarding the absence of any other feasible alternative across the sector.
271	C17.I9	T	Support to R&D&Innovation projects in the aerospace field, with focus on low and zero emission	-	Number		65	Q2	2023	At least 65 companies have been awarded R&D&I projects in the aerospace field, with a focus on low and zero emissions, including investments related to aerospace technologies and aeronautics, with support from the *Aeronáutica* Plan. Projects shall be implemented by business consortia of 3 to 6 businesses (at least one has to be SME), maximum 3 years long. The evaluation of projects under this investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) as set out in the description of the measure.
272	C17.I9	M	Aerospace	Verification by the administration				Q4	2025	Verification by the administration of the documentary justification for grant payments relating to a total of 57 projects awarded under the Aeronautical Technological Programme.
462	C17.I9	M	PERTE Aerospace	Proof of disbursement				Q2	2026	Under the PERTE Aerospace, disbursement of EUR 75 723 498 for R&D&I.
511	C17.I11	M	Signature of the Agreement between Spain and ESA and assignment of a voluntary contribution to the FutureNav, EU Secure Connectivity and European Launcher Challenge Programmes	Signature of the Agreement				Q2	2026	Signature of the Agreement between Spain and ESA. That Agreement shall include: - The activities that would be funded under the voluntary contribution, which shall consist in the support of the following ESA Programmes: a) the FutureNav Programme, in its Element Component 1 LEO PNT, b) the Programme related to EU Secure Connectivity, in its Element 3 (Low LEO IRIS 2), and (c) the European Launcher Challenge Programme, in its element ELC Element 2 MIURA Launch Service Component B. - A provision ensuring that the voluntary contribution shall be fully used by ESA for Programmes a), b) and c). - A provision ensuring that for launchers the best available technology with the lowest environmental impact in the sector shall be used. Spain shall transfer EUR 300 000 000 to ESA for the support of Programmes a), b) and c).

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Q.3 Description of the investments for loan support

Investment 10 (C17.I10) - Loan support under PERTE Health and PERTE Aerospace

Under PERTE for Health and PERTE Aerospace, the objective of the measure is to strengthen the scientific, technological and innovation capacities in the health and aerospace sectors, respectively. In particular, the measure shall support investments through: 1) loans to companies in the health or the aerospace sectors; and 2) investment by INNVIERTE in technological and innovative Spanish companies in the health sector. Any reflows associated with the financial operations shall be used to service loan repayments of the Recovery and Resilience Facility loan.

To ensure that the measure complies with the 'Do no significant harm' principle under the Recovery and Resilience Facility as set out in the DNSH Technical Guidance (2021/C58/01), the legal instrument(s) and associated document(s) shall:

- In the case of loans and guarantees: exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[125]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[126]; (iii) activities and assets related to waste landfills, incinerators[127] and mechanical biological treatment plants[128]. The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): (i) those R&D&I actions under this investment resulting in technologically neutral outcomes at the level of their application; (ii) those R&D&I actions under this investment supporting alternatives with low environmental impacts for which these exist; or (iii) those R&D&I actions under this investment that are primarily focused on developing alternatives with the lowest possible environmental impacts in the sector for those activities for which no technologically and economically feasible low-impact alternative exists.
- In the case of venture capital instruments: require companies to adopt green transition plans in line with the definition set out in Article 19a (2)(a)(iii) Directive 2013/34/EU (amended by Directive (EU) 2022/2464) if more than 50% of their direct revenues during the preceding financial year is derived from the following list of activities and assets: i) activities and assets related to fossil fuels, including downstream use; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not

[125] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[126] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[127] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[128] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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lower than the relevant benchmarks[129]; (iii) activities and assets related to waste landfills, incinerators[130] and mechanical biological treatment plants[131].

- Require compliance with relevant EU and national environmental legislation of the beneficiaries. .

Q.4 Milestones, targets, indicators and timetable for monitoring and implementation for loan support

See table below. The date for the baseline for all indicators is the start of the action unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[129] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447

[130] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[131] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L67	C17.I10	T	Investment in equity support in the health sector		EUR (million)	0	30	Q4	2025	Disbursement of EUR 30 000 000 by Innvierte in innovative and technological companies in the health sector as equity or quasi-equity. The evaluation of projects under this investment shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) as set out in the description of the measure.
L69	C17.I10	T	Disbursement of funds in the form of loans to support the health or the aerospace sectors		EUR (million)	0	38.1	Q2	2026	Disbursement by CDTI of EUR 38 100 000 in loans to companies for investments in the health or the aerospace sectors.

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R. COMPONENT 18: REFURBISHMENT AND EXTENSION OF CAPACITIES OF THE NATIONAL HEALTH SYSTEM

The health crisis has shown the strength of the Spanish National Health system, but it has also exposed the difficulties it faces in dealing with situations requiring anticipation, rapid response and coordination as well as the need to correct existing structural problems related to demographic, social, technological or economic trends. This component of the Spanish recovery and resilience plan shall address the following challenges: i) the vulnerability to the global health crisis, ii) the transformation of the health system due to an ageing population, iii) gender equality and iv) the long-term sustainability and resilience of the system.

The objectives of this component are:

- Prepare the health system to prevent and address potential global health threats such as the current COVID-19 pandemic by increasing public health capacities and epidemiological surveillance systems.
- Provide a health service with the highest speed, quality, and security, regardless of patients' resources, their place of residence, gender, origin or age.
- Keep people at the centre of the health system, improving their participation and redesigning health care towards people's and communities' needs.
- Ensure information systems that measure not only activity but final health outcomes.
- Promote health and well-being actively and prevent disease and dependency throughout life.
- Attract and retain the best professionals offering them individual and collective development opportunities.
- Move towards a digitalised National Health System that generates information and knowledge and which enhances health research and innovation, as a driver of jobs, growth, productivity and innovation.
- Ensure sufficient and sustainable funding to address the new health challenges of a modern and developed society, and also ensure efficiency in spending.
- Strengthen and develop coordination and multilevel governance in the management of the National Health System and enhance territorial cohesion. Actively promote strategies to achieve gender equality in the health system.

This component of the Spanish recovery and resilience plan shall support addressing the Country Specific Recommendations concerning fighting the pandemic effectively and strengthening the capacity and resilience of the health system, with regard to health workers and essential medical products and infrastructure (Country Specific Recommendation 1 2020) and supporting employment through measures to preserve jobs, effective hiring incentives and skills development (Country Specific Recommendation 2 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).

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

Reform 1 (C18.R1) - Strengthening primary and community care

Strengthening primary care is one of the most important health challenges facing Spain in the coming years. The objectives of this reform are to offer better responses to emerging health problems, improve the individual experience of care for all and to prevent disease and increase the role of primary care.

The reform shall consist of the preparation and implementation of an Action Plan to develop the Strategic Framework for Strengthening Primary and Community Care adopted by the Central Government and the Autonomous Communities in 2019. The Action Plan shall be structured around lines of action in which the regional execution of projects must be framed. This includes the improvement of clinical management processes, the expansion and renewal of diagnostic equipment in health centres, IT development, training of professionals or improvement of infrastructures of health centres and health and emergency services. The Action Plan shall be approved by the Interterritorial Council. Its implementation will not be funded by the Recovery and Resilience Plan.

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

Reform 2 (C18.R2) - Reform of the public health system

The reform has the objective to establish a general and integrated framework for the provision of public health. It consists of developing a more ambitious, more integrated and better articulated public health system by means of the following actions:

- A Public Health Strategy that shall establish a general and integrated framework that will be taken into account in all public health policies and shall have a duration of five years, with interim evaluations every two years in which the degree of implementation shall be analysed. The Strategy shall be approved by agreement of the Interterritorial Council of the National Health System.
- A Public Health Surveillance Network and a new State Centre for Public Health, which shall be set up via Law or a Royal Decree of the Government.

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

Reform 3 (C18. R3) - State Agency for Public Health, appointment and reappointment of Centres, Services and Units of Reference (CSURs), and reorganisation of care not managed by those Centres

The aim of this reform is to create the State Agency for Public Health, appoint and reappoint Centres, Services and Units of Reference (CSURs), and reorder highly complex care not managed by those Centres.

The measure consists in the entry into force of legislation to create the State Agency for Public Health. It also consists in the entry into force of legal acts appointing and reappointing Centres, Services and Units of Reference (CSURs) and reorganising proton therapy, which is a complex care not managed by those CSURs.

Reform 4 (C18. R4) - Regulation of hard-to-fill posts or areas, working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research, and strengthening professional skills

The purpose of the reform is to regulate hard-to-fill posts or areas, regulate the working hours, on-call duties, retributions, training, work-life balance or retention of talent of healthcare professionals, as well as teaching and research, and regulate the specialised health training system.

The measure consists in the entry into force of measures to address or regulate hard-to-fill posts or areas, the working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research; and to regulate training in health-science specialisations.

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Investment 1 (C18.I1) - Investment plan for high-tech equipment in the National Health System

Spain has a level of obsolescence of equipment higher than the European average and a lower average level of density of equipment per inhabitant, but with some exceptions such as MRI scanners. The geographic distribution of equipment is also imbalanced. The objective of this investment is to renew existing equipment and provide Spain with additional high-tech medical equipment.

The investment shall cover:

- Renewal of equipment due to obsolescence.
- Expansion of the stock of equipment to balance inter-regional differences and progressively reach the European Union average in terms of the number per million inhabitants, with a particular focus on areas of Spanish territory which are underserved per inhabitant compared to the national average.

The plan shall include the following types of equipment: linear accelerators, computerised axial tomography (CAT), including planning accelerators; magnetic resonance, positron emission tomography (PET), positron emission tomography and CAT (PET-CAT), gamma chamber, digital braquiotherapy equipment, vascular angiography, neurorradiological angiography and hemodynamic rooms.

The implementation of the investment shall be completed by 30 June 2023.

Investment 2 (C18.I2) - Public health campaigns and actions

This objective of this investment is to carry out actions relating to public health.

The investment consists in the purchase of public health campaigns and the execution of actions related to the promotion of healthy environments, public health screening, and the prevention and treatment of addictions.

Investment 3 (C18.I3) - Increased capacities to respond to health crises

The objective of this investment is to equip the NHS.

The investment consists in the execution of actions relating to public health surveillance, the development or purchase of equipment, systems and software with various destinations, construction works and the assessment of the performance of the National Health System during the pandemic.

Investment 4 (C18.I4) - Training of health professionals and improving the treatment of patients with rare diseases

This objective of this investment is to provide training, and to improve the treatment of patients with rare diseases.

The investment consists in the training of healthcare professionals, and in the purchase of services (including software development services), facilities, licenses, equipment or infrastructure related to i) the UNICAS network project, ii) to improve the treatment of patients with rare diseases or ALS.

Investment 5 (C18.I5) - Plan to rationalise the consumption of pharmaceuticals and promote sustainability, and expand the portfolio of genomic services in the National Health System

This objective of this investment is to rationalise the use of medicines.

The investment consists in the execution of a campaign, and in the purchase of servers, sotware, software development services, systems, analytical use cases, equipment, or licenses to rationalise the use of medicines, to improve the assessment of medicines, health technologies and benefits, for the provision of dietary products, to reengineer pharmaceutical expenditure control and medicine supply control, for the prescription of orthoprosthetic services, for implementing the expanded catalogue of genetic testing, and for genomic information.

Investment 6 (C18.I6) - National Health Data Space

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This objective of this investment is to create the National Health Data Space, which gathers regional data, and two data projects.

The investment consists in the purchase of servers, management and quorum machines, connectivity and cybersecurity elements, storage, backup licenses, licenses, impulse for the National Health Data Space, and support services for European harmonisation and excellence, and in the regional upload of data, and in the availability of two data projects.

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

See table below. The date of the baseline for all indicators is the 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
273	C18.R1	M	Action Plan for primary and community care	Approval by the *Consejo Interterritorial*				Q4	2021	The main goal of the Action Plan is to strengthen the Primary Care in the National Health System, in order to offer better responses to emerging health problems, improve the individual experience of care for all, prevent disease and increase the capacity of Primary Care to resolve health problems.
274	C18.R2	M	Approval of the Spanish Public Health Strategy	Approval by the *Consejo Interterritorial Sanidad*				Q2	2022	The Public Health Strategy shall establish the strategic guidelines on public health actions throughout Spain. The objective of the strategy is to improve the health of the Spanish population by establishing the essential lines and priorities to be followed by all health administrations in their policies of promotion, prevention and protection of public health, in actions on target population groups, in informing citizens, in training professionals and addressing their needs. The Strategy shall ensure that public health and equal access to health care are considered in all public policies and shall facilitate intersectoral action in this field. It shall have a duration of five years, with interim evaluations every two years in which the degree of implementation shall be analysed. It shall include measures and actions in relation to all areas of public health that shall be implemented in the policies, plans and programs of all health administrations in Spain during the Strategy's duration, within the deadlines established in the Strategy.
275	C18.R3	M	Entry into force of legislation or legal acts creating the State Agency for Public Health, appointing and reappointing Centres, Services and Units of Reference (CSURs), and reorganising proton therapy	Provision in the legislation and legal acts indicating their entry into force				Q4	2025	Entry into force of: i) legislation creating the State Agency for Public Health; ii) legal acts appointing and reappointing Centres, Services and Units of Reference (CSURs); and iii) a legal act for the reorganisation of proton therapy, which is a complex care not managed by those CSURs.
276	C18.R4	M	Measures to address or regulate hard-to-fill posts or areas, the working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research, and to regulate the specialised health training system	Provisions in regulatory measures indicating their entry into force				Q4	2025	Entry into force of: i) measures that address or regulate hard-to-fill posts or areas, the working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research; and ii) a legal act to regulate the specialised health training system, including the regulation of cross-cutting training in health sciences specialisations, specific training areas and the procedure for validation and recognition of specialist qualifications in health sciences.
278	C18.I1	M	Approval of the equipment investment plan and distribution of funds	Approval by the *Consejo Interterritorial Sanidad*				Q4	2021	Approval by the *Consejo Interterritorial* of the plan and distribution of funds, setting out mechanisms for the award of EUR 796 100 000 of grants.
279	C18.I1	T	Installation of equipment devices	-	Number	0	750	Q2	2023	Install at least 750 equipment devices throughout the country.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
280	C18.I2	M	Public health campaigns and actions	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed or final reports				Q2	2026	Confirmation by the administration that contracts (including amendments) relating to the purchase of creative, media space and final evaluation for 11 public health campaigns have been performed in the following areas: i) fight against smoking, ii) prevention of alcohol consumption, iii) mental health promotion, iv) promotion of healthy living environments and lifestyles, v) the awareness on the prudent use of antibiotics, and vi) cancer prevention through the dissemination of the European code against cancer. Final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to i) the promotion of healthy environments, ii) public health screening, and iii) the prevention and treatment of addictions, or confirmation by the administration that contracts, or parts thereof, have been performed relating to i) the promotion of healthy environments, ii) public health screening, and iii) the prevention and treatment of addictions, for a total cumulative amount of EUR 39.8 million in grants and contracts awarded (including any amendments).
281	C18.I3	M	Actions relating to public health surveillance, the development or purchase of equipment, systems and software with various destinations, construction works, and the assessment of the performance of the National Health System during the pandemic	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or parts thereof) have been performed; and publication in the Ministry of health website				Q2	2026	Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, have been performed for a total awarded amount of EUR 62.8 million relating to: - the development or purchase of IT tools, systems, software, hardware, equipment or services (including consulting services) for public health surveillance - the purchase of server infrastructure, software or equipment for the State Public Health Centre, - the purchase of: - equipment of the Melilla University Hospital, - the construction of Phase I of the National Dosimetry Centre, - equipment, renovation of laboratories, and staff training at the National Institute for Occupational Safety and Health/CNMP, - equipment for the National Centre of Food, - equipment, development of systems, and software for the Agency for Medicines and Health Products, and - equipment, design and development of systems and software for the National Transplant Organisation. In addition,the assessment of the performance of the National Health System during the pandemic shall be published.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
282	C18.I4	T	Healthcare professionals trained within the framework of continuing education plans	-	Number	0	90 000	Q2	2023	At least 90 000 healthcare professionals have completed a total of 360 000 continuing education credits (CECs), equivalent to a total of 3.6 million hours of training within the framework of continuing education plans designed in accordance with the priorities established in the definition of C18.I4. The trainings shall cover: The use of health technologies and information systems, public health surveillance and epidemiology, patient and professional safety, rational use of diagnostic and therapeutic resources, early detection of cancer, mental health, environmental health, prevention of risk factors, early detection of gender-based violence, early detection of child abuse, bioethics, clinical communication, evidence-based medicine, working with others, methods of investigation, development of the management competences of health institution managers, and training of mentors in specialised health training. Trainings have been provided as classroom-based training, online and blended learning formats and have been completed by qualified healthcare professionals and professionals in the healthcare field of professional training.
464	C18.I5	M	Contracts or corresponding parts thereof performed relating to IT infrastructure, IT systems development, use cases, licenses and information campaigns regarding medicines or pharmaceuticals, dietary products and orthoprostetic services	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or, where relevant parts thereof) have been performed				Q2	2026	Confirmation by the administration that contracts (including amendments) relating to the purchase of creative, media space, and the final evaluation for an information campaign for the use of generic and biosimilar medicines have been performed. Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, have been performed for a total awarded amount of EUR 10.4 million relating to the purchase of: - servers, virtualization software and data analytics systems for the improvement of the assessment of medicines, health technologies and benefits system (REVALMED, VALTERMED, RedETS), or the rationalisation of the use of medicines, - an information system for provision of dietary products (SIPRODI), - the RedETS campaign, - the development of an information system for orthoprosthetic services prescription (OFEPO, RELPO), - the reengineering of the pharmaceutical expenditure control (RECETAWEB) and medicine supply control (SEGUIMED) information systems, - development of use cases for the analysis of clinical trials with innovative treatments and their effects, - development of analytics uses cases for the improvement of the assessment of medicines, health technologies and benefits system

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										- natural language process licenses.
465	C18.I4	T	Contracts or corresponding parts thereof performed related to the UNICAS network project and to improve healthcare for patients with rare diseases or ALS		Million EUR	0	50	Q2	2026	Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, have been performed for a total awarded amount of EUR 50 million relating to the purchase of: - services (including software development services), licenses or IT infrastructure related to the UNICAS network project, - services, facilities, equipment or infrastructure to improve healthcare for patients with rare diseases or ALS.
466	C18.I5	T	Equipment or software for genetic testing and information system for genomic information		Million EUR	0	50	Q2	2026	Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, have been performed for a total awarded amount of EUR 50 million relating to: - the purchase of equipment or software necessary for implementing the expanded catalogue of genetic testing, and - the purchase, development or further development of information systems or platforms for genomic information at national and regional level.
466a	C18.I6	M	National Health Data Space	Certificates of acceptance, statements of conformity or equivalent certifying that contracts (or, where relevant parts thereof) have been performed and access to the ENDS interface				Q2	2026	Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, relating to the purchase of servers, management and quorum machines, connectivity and cybersecurity elements, storage, backup licenses, licenses, impulse for the National Health Data Space, and support services for European harmonisation and excellence for a total amount of EUR 23 million, have been performed. In addition, regional data uploads shall be performed, and two data projects shall be available.

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S. COMPONENT 19: DIGITAL SKILLS

The main objective of this component of the Spanish recovery and resilience plan is to increase the level of digital skills (basic and advanced) through actions addressed to various groups of the population. The acquisition of these skills is key for Spain to take advantage of the opportunities offered by the increased digitalisation of economy and society.

Targeted actions for the digitisation of SMEs complement measures foreseen in component 13 of the Plan (Support to SMEs). Actions to increase the number of highly qualified people on ICT complement actions in Component 15 (Digital Connectivity). Finally, actions for the digitisation of schools should reinforce measures in Component 21 (Education), and increase the impact of actions foreseen in Component 23 (Labour market).

The component addresses Country Specific Recommendations on fostering innovation (Country Specific Recommendation 3 2019), access to digital learning (Country Specific Recommendation 2 2020) and front-loading mature public investment projects, promoting private investment to foster the economic recovery and focusing investments on the green and digital transition (Country Specific Recommendation 3 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).

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

Reform 1 (C19.R1) – National Digital Competences Plan

This measure consists in a strategic plan that has the objectives of: (i) providing digital skills training for the general population; (ii) bridging the gender digital divide; (iii) digitalising the education system and developing digital skills for learning; (iv) providing digital skills for better employability of private workers and unemployed, (v) support the digital skills of public workers; (vi) developing digital skills in SMEs; and (vii) increasing the number of ICT specialists. The investments in the Component shall help addressing the objectives of the strategic plan.

The implementation of the measure shall be completed by 31 January 2021.

Investment 1 (C19.I1) - Transversal digital skills

The objective of this measure is to improve the level of digital skills of the population. The measure consists of investments supporting capacity building activities and the publication of a national network of centers for digital training in a digital platform.

Investment 2 (C19.I2) - Digital transformation of education

The objective of this measure is to enhance access to digital learning. The measure consists of investments supporting the accreditation of digital skills for teaching staff, the delivery of digital strategies for school centres and the acquisition of digital devices for digital learning.

Investment 3 (C19.I3) - Digital skills for employment

The objective of this measure is to strengthen the digital skills of the employed and of the unemployed to improve their employability. The measure consists of capacity building activities.

Investment 4 (C19.I4) - Digital professionals

The objective of this measure is to attract and retain talent in the digital field. The measure consists of the award of scholarhips or employment contracts to state-level entities.

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

See table below. The date of the baseline for all indicators is the start of the action unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
285	C19.R1	M	Approval of the National Digital Competences Plan by the Council of Ministers	Reference of the Council of Ministers				Q1	2021	Approval of the National Digital Competences Plan by the Council of Ministers. The Plan has the objectives of: (1) providing digital skills training for the general population; (2) bridging the gender digital divide; (3) digitalising the education system and developing digital skills for learning; (4, 5) providing digital skills for better employability of private and public workers; (6) developing digital skills in SMEs; and (7) increasing the number of ICT specialists, being not binding on regions and local entities. Approval by the Council of Ministers may take place as a formal agreement or as a report to the Council of Ministers. When by formal agreement, Spain shall provide such agreement. When the Council of Ministers has been informed through a report, Spain shall provide with documents regarding (i) the date of the meeting, (ii) point on the agenda and (iii) a certification proving that the item was reported to the Council of Ministers.
287	C19.I1	M	National network for digital skills	Publication of the network in the digital platform *Portal TodoFP*				Q4	2025	A list of 1 252 digital training centres forming a national network of centres for digital training, is accessible in the digital platform Portal TodoFP (https://todofp.es/).
288	C19.I1	M	Citizens on digital skills	Training participation certificates and confirmation by the administration for contracts performed				Q2	2026	Training participation certificates on digital skills issued regarding 1 565 412 people. Each training participant shall have a minimum of 7.5 cumulative training hours or the equivalent in ECTS. A person who participates in several trainings shall be counted separately for each training they participated in. Confirmation by the administration that contracts, or parts thereof related to the implementation of the Cervantes Digital Transformation Plan have been performed, for a total cumulative amount of EUR 37 600 000. (including any amendments).
289	C19.I2	M	Programme to equip public and publicly subsidised schools with digital tools	Publication in the Official Journal				Q4	2021	Approval of the programme to equip a minimum of 240 000 classrooms, train 700 000 teachers and prepare or revise the digital strategy for at least 22 000 public and publicly subsidised school centres, and provide 300 000 connected digital devices (laptops, tablets) in public and publicly subsidised schools, in cooperation with the Autonomous Communities. The programme shall be binding on Autonomous Communities. The approval signed by the competent authority and publication in the relevant official website are considered evidence as a qualitative

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										indicator of the entry into force. Training will be available for 100% of the teachers (700 000), and at least 80% of them will be certified (567 744).
290	C19.I2	M	Actions for the digital transformation of education	Individual certificates and digital strategies for schools				Q2	2026	560 000 individual certificates issued regarding the accreditation of digital skills for teaching. 22 000 digital strategies for school centers delivered.
291	C19.I2	M	Digital equipment for schools	Final reports by Autonomous Communities				Q2	2026	Final reports confirming the completion of the activities awarded shall be submitted by Autonomous Communities relating to a cumulative number of 300 000 digital devices acquired and 240 000 classrooms digitally equipped.
292	C19.I3	T	Digital training for employment	-	Number	0	206 114	Q2	2026	Training participation certificates on digital skills for employment issued regarding 206 114 people. Each training participant shall have a minimum of 150 cumulative training hours or the equivalent in ECTS. A person who participates in several trainings shall be counted separately for each training they participated in.
292a	C19.I3	T	Digital training for employment	-	Number	0	401 000	Q2	2026	Training participation certificates on digital skills for employment issued regarding 401 000 people. Each training participant shall have a minimum of 25 cumulative training hours or the equivalent in ECTS. A person who participates in several trainings shall be counted separately for each training they participated in.
293	C19.I4	M	Scholarships or employment contracts for digital talent	Publication of the award(s) granting scholarship(s)				Q4	2025	Publication of the resolution(s) awarding 300 scholarships or employment contracts to state-level entities.

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T. COMPONENT 20: STRATEGIC PLAN TO BOOST VOCATIONAL TRAINING

The component of the Spanish recovery and resilience plan aims at transforming and modernising the vocational education and training system (VET), adapting it to respond to the changes in the productive sectors of the economy. To this end, the component seeks to contribute to improving employability and job mobility of workers, and by extension increasing productivity and competitiveness.

Existing skills mismatches shall be addressed to improve the balance between the level of education and training of the population and the needs of the labour market, notably by supporting upskilling of low skilled towards more intermediate skills and reskilling. Particular attention shall be given to technical and digital skills, addressing the gender skills gap and increasing the attractiveness of higher VET programmes to improve enrolment. The component shall also provide for recognition of existing skills, with the view to opening up access to new training opportunities and new qualifications in a more integrated VET system that accompanies people both in compulsory education – contributing to reducing early school leaving – and throughout working life.

The component contributes to addressing the Country Specific Recommendations related to reduce early school leaving (Country Specific Recommendation 2 2019); increase the cooperation between education and business with a view to improving the provision of labour market relevant skills and qualification, in particular for information and communication technologies (Country Specific Recommendation 2 2019); support employment through measures to preserve jobs, effective incentives for recruitment and skills development (Country Specific Recommendation 2 2020); improve access to digital learning (Country Specific Recommendation 2 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).

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

Reform 1 (C20.R1) – Plan for the Modernisation of Vocational Training

This reform shall consist of the adoption and implementation of Plan for the Modernisation of Vocational Training. The plan was presented on 22 July 2020. Its aim is to ensure that the vocational training (VET) system responds to a job market that is requiring intermediate qualification, thereby meeting the needs of the productive sector (notably technicians/senior technicians) and ensuring that vocational training and qualifications improve the prospects of employability. It shall identify vocational training as a key element of to boost economic and social driver in the aftermath of the pandemic.

The plan shall focus on establishing one single integrated VET system that provides training and professional qualifications to the entire population, including VET students in the education system and VET for employment. It shall situate VET as a standard recurrent element of professional development for all workers throughout their working life.

The main instrument of the plan shall be the National Catalogue of Professional Qualifications, which shall be reviewed and updated, including by integrating the application of digital and green transition. It shall include the design of new vocational training qualification in all sectors, but with a focus on the twelve strategic sectors in which vocational training shall be stepped up, taking into account regional needs.

The plan shall be implemented through the adoption of several Royal Decree Laws, corresponding to establishing new degree curricula. In total, some 42 new degrees are foreseen to be gradually established over the period 2021-2023 covering middle, higher and specialist degrees. The reform

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shall also entail a recurrent review of vocational training degrees, the design of new vocational training degrees responding to the needs of productive sectors, focusing in particular on the sectors prioritised in the Strategic Plan for Vocational training.

Other priority lines of the plan shall include incorporating innovation, applied research, entrepreneurship, digitization and sustainability as core elements of vocational training; and situating companies as an integral part of vocational training and promoting public-private collaboration in the system, especially promoting the dual nature of vocational training. To this end, the reform shall build on joint work between ministries, businesses and social partners to identify the skills needed of the economy.

The implementation of the measure shall be completed by 31 December 2020.

Reform 2 (C20.R2) - Law regulating the integrated VET system linked to the National Qualifications System

In line with the aims of the Vocational Training Modernisation Plan and with the framework of the National Qualifications System Spain shall present and adopt a Law regulating the integrated vocational training (VET) system. The new law shall incorporate the two current separate vocational training systems, the one in the education system and the one aimed at training for employment, into one single system. It shall set out an integrated system of lifelong learning for the population at any age and in any personal or work situation, offering complementary and cumulative courses that leads to new qualifications. It shall also be accompanied by an orientation process throughout life.

In the first phase of preparation, a draft law shall have been prepared by the Ministry of Education and Vocational Training, with the consensus of Social Partners and Regional Governments. The Council of Ministers is expected to approve the draft law before 31 December 2021 and adoption in Parliament shall take place by 30 June 2022.

The law finally approved, and unifying the two previously existing Vocational Training systems, shall aim at modernising the system, in particular by:

a) focusing on upskilling of low skilled and improve their employability;
b) addressing skills mismatches;
c) updating the National Catalogue of Professional Qualifications, adapting it to the future needs of the economy, including supporting green and digital transition; and
d) improving the attractiveness of higher VET programmes with a view to improve enrolment.

The implementation of the measure shall be completed by 30 June 2022.

Investment 1 (C20.I1) – Skills development

The objective of this measure is to maintain and improve the professional skills of the population. This measure consists in the evaluation of units of professional competence (professional qualifications describing individual skills and knowledge) and participation of individuals in training activities.

Investment 2 (C20.I2): Digital transformation of vocational training

The objective of this measure is to transform and modernise vocational training. This measure consists in the integration of centres into the National Network of Centres of Excellence for Vocational Training, the conversion of classrooms into applied technology spaces as well as the participation in digital and green training of VET teachers.

Investment 3 (C20.I3): Offer expansion and internationalisation of vocational training

The objective of this measure is to increase the supply of vocational training. This measure consists in offering vocational training in bilingual formats, as well as creating additional VET groups.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
295	C20.R1	M	Plan of the Modernisation of Vocational Training and related Royal Decree Laws	Publication on MEFP webpage and presentation by the Prime Minister				Q4	2020	Presentation by the Prime Minister of the Plan of the Modernisation of Vocational Training and publication in the Official Journal of 8 Royal Decree Laws to implement the Plan, corresponding to 5 specialist, 2 middle degree and 1 higher degree curricula
296	C20.R2	M	Entry into force of the Law on the single integrated Vocational Training System, with the objectives of modernising the system	Publication in Official Journal				Q2	2022	Entry into force of the law on the single integrated Vocational Training System, with the objectives of modernising the system. The law shall unify the two previously existing Vocational Training systems and modernise them by: i) focusing on upskilling of low skilled and improve their employability; ii) addressing skills mismatches; iii) updating the National Catalogue of Professional Qualifications, adapting it to the future needs of the economy, including supporting green and digital transition; iv) improving the attractiveness of higher VET programmes with a view to improve enrolment.
297	C20.I1	T	Evaluation of units of competence	-	Number	0	1 050 000	Q2	2026	Issuance of evaluation reports confirming the evaluation of 1 050 000 units of professional competence.
298	C20.I1	T	Training activities	-	Number	0	625 000	Q4	2025	625 000 training participation certificates issued. A person who participates in several trainings is counted separately for each training participated in.
299	C20.I2	T	Centres for excellence and innovation in vocational training	-	Number	0	50	Q2	2023	At least 50 centres integrated into the newly created National Network of Centres of Excellence for Vocational Training
467	C20.I2	T	Conversion of classrooms into applied technology spaces		Number	0	1 253	Q2	2026	At least 1 253 classrooms converted into technological classrooms that shall recreate working environments using technological resources to allow students to approach technologies that they shall later find in the companies.
467b	C20.I2	T	Completion of green trainings for VET teachers	-	Number	0	25 281	Q2	2023	Issuance of 25 281 training certificates concerning the completion of 30 hours of digital and green training. The same teacher may complete more than one training.
300	C20.I3	T	At least 1 667 new VET groups compared to the academic year 2019/2020.	-	Number	39 063	40 730	Q4	2022	Accumulated creation of at least 1 667 new VET groups compared to the 2019/2020 academic year. The territorial distribution of funding to increase the VET offer shall be based on a needs assessment and follow on discussion with relevant stakeholders to ensure that the offer effectively responds to sectoral needs as outlined in the Vocational Training Modernisation Plan and regional gaps . Date of the baseline: 2019/2020 academic year.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
301	C20.I3	T	Bilingual vocational training	-	Number	0	3 700	Q4	2025	3 700 vocational training programme years offered in bilingual modality, corresponding to the first or second year of a vocational training programme at a given education centre, and consisting of newly created or existing programme years that were not offered in bilingual modality in the previous academic year. A programme year is considered bilingual where at least one module is offered in a foreign language. Each programme year is counted only for the first academic year in which it is offered in a bilingual modality.
302	C20.I3	T	Additional VET groups compared to the 2019/2020 academic year	-	Number	39 063	47 315	Q2	2026	8 252 additional VET groups compared to the 2019/2020 academic year. Date of the baseline: 2019/2020 academic year.

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U. COMPONENT 21: MODERNISATION AND DIGITALISATION OF EDUCATION, INCLUDING EARLY EDUCATION 0-3

This component of the Spanish recovery and resilience plan focuses on modernising the education system and improving education infrastructure. It aims at a more flexible and inclusive system better tailored to the needs of each pupil and introducing new teaching and learning techniques, including digital. The main objectives at each educational stage are:

a) Early childhood education and care (ECEC). The component aims at increasing enrolment in ECEC progressively by prioritizing the provision of new public places for children in areas of higher risk of poverty or social exclusion and rural areas. The focus shall be on children 0-3 years and attention shall be given both to access and affordability, to favour in particular the integration of women in the labour market and laying the ground for improving educational outcomes and preventing early school leaving at later stages.
b) Primary and secondary education. The component aims at improving educational outcomes by reducing early school leaving and high repetition rates, through additional support to underperforming students, and developing a new curriculum for key competences (including digital) in compulsory primary and secondary education and baccalaureate.
c) University system. The component aims at modernising the university system, by adapting the organisation of university courses to today's societal needs, improving labour market relevance of higher education and supporting technological transformation. It also aims at increasing access to and improving affordability of higher education.

The component contributes to addressing the Country Specific Recommendations related to reduce early school leaving and improve educational outcomes, taking into account regional disparities (Country Specific Recommendations 2 2019) and improving the access to digital learning (Country Specific Recommendation 2 2020). It also contributes to addressing earlier country specific recommendations related to better support to students and teachers' training, as well as improve support to families (Country Specific Recommendations 2 2019), including access to quality childcare.

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).

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

Reform 1 (C21.R1) - New organic law on education

This reform incudes the adoption of a new law on education covering early childhood education, compulsory primary and secondary education and baccalaureate. It shall establish the basis for increasing educational and training opportunities for the entire population, including by improving the educational outcomes and early detection of difficulties and reinforcing the autonomy of schools. It shall focus on reducing segregation by students' background and improving the inclusive capacity of the system. Moreover, the aim is to strengthen digital competences at all educational levels, thus responding to the increasingly digitalised economy. A new Law (LOMLOE) was adopted on 29 December 2020.

The regulatory development of the Education Law is to be deployed by means of:

a) the regulation of a new competence-based curriculum;
b) evaluation, in particular the general evaluation of the education system as well as the diagnostic evaluations;
c) the development of the teaching profession; and

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d) the regulation of the recognition and validation of foreign non-university certificates and studies.

To this end, it lays the ground for Reform 2 and various investments included in the component.

Finally, the reform is expected to foster mainstreaming of special education need students into regular schools, and shall be accompanied by a 10-year rolling plan agreed with regional authorities providing additional resources to support schools hosting students with special needs.

The implementation of the measure shall be completed by 31 March 2021.

Reform 2 (C21.R2) - New curriculum model to improve the quality of education

The objective of this reform is to improve the quality of education. This measure consists in the participation of experts in the elaboration of the curriculum or of the evaluation frameworks, the publication of teaching material, as well as the training of teachers for the application of the new curriculum or the new Organic Law on education.

Reform 3 (C21.R3) - Comprehensive reform of the university system

The reform focuses on a comprehensive reform of the university system based on four key objectives:

a) Promoting access to higher education. Scholarships shall be increased taking into account socioeconomic conditions and equal opportunities shall be ensured by improving scholarships for students with disabilities. The scholarship system was reformed in 2020, but shall be further developed in 2021 and 2022. Public university fees shall also be reduced, including by establishing thresholds and reducing large regional disparities.

b) Adopting the organisation of university courses. A decree law shall be adopted to reform the organisation of university courses and ensuring their quality and labour market relevance. To that aim, university cooperation with business in tertiary education shall be fostered through regulating dual bachelor and master degrees, including training programmes in companies supervised by universities. In line with the aims of the European education area, the automatic recognition of diplomas shall be ensured. The verification, follow up and accreditation processes for non or semi face-to-face teaching shall also be strengthened, combining quality assurance of the university education offer and the reduction of bureaucracy in the procedures involved. Innovative teaching shall be also be promoted.

c) Providing for good governance of university institutions and promoting research, transfer and mobility of teaching and research staff. The reform shall improve effectiveness, efficiency and university autonomy in the day-to-day management of universities, increase participation of stakeholder in the governance and foster transparency and accountability. It also aims at equipping universities with highly skilled teachers, a more predictable teaching career, and a stronger link between teaching and research. This shall partly be achieved by the entry into force of an organic law.

d) Ensuring the quality of university institutions. A decree law shall be adopted setting out academic quality criteria for the creation, recognition, authorisation and accreditation of universities and attached centres, including distance and semi face -to-face universities. The aim is that universities must have a minimum formative academic offer, while ensuring the possibility for specialisation of universities; a minimum number of undergraduate students; dedicate at least 5 % of their budget to research programmes; and have internal quality assurance systems.

To this end, the reform shall take into account recommendations made by the Conference of Spanish University rectors (CRUE). It shall contribute to enhancing the labour market relevance of higher education, including by promoting cooperation with businesses and introducing performance-based funding models in public universities.

The implementation of the measure shall be completed by 30 June 2023.

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Investment 1 (C21.I1) - Promoting early childhood education and care (ECEC)

The objective of this investment is to support the capacity of the first cycle of early childhood education and care (ECEC) schooling. This measure consists in the creation of new ECEC places.

Investment 2 (C21.I2): Program for orientation, progress and educational enrichment ("PROA+")

The objective of this investment is to provide support to schools to reduce early school leaving rates. This measure consists in the participation of schools in the existing Program for orientation, progress and educational enrichment ("PROA+").

Investment 3 (C21.I3) - Support to vulnerable students

The objective of this investment is to reduce absenteeism and early school leaving. This measure consists in the signature of participation agreements by educational centres for provision of services by Accompanying and Guidance Units to vulnerable students, and the evaluation of these services.

Investment 4 (C21.I4) - Training of teaching and research staff

This measure includes investments in grants to public universities, with the objective of promoting the requalification of the Spanish university system and promote the professional development of its teaching staff, as well as providing opportunities to recent PhD graduates to get incorporated into the higher education system in the future. The grants shall finance post-doctoral research stays hosted by foreign universities and research centres, as well as in Spanish universities and other public agents of the Spanish System of Science, Technology and Innovation. To this end, the grants are expected to contribute to attract international talent, and address the low rate of internationalisation in Spanish universities.

The grants shall be provided under three different programmes, applying specific criteria depending on the target group, focusing on i) the training of recent PhD graduates; ii) grants to university lecturers – permanent professors and seniors lectures on tenure track; and iii) grants aimed at attracting international talent, financing post-doctoral training hosted by Spanish universities and other public agents of the Spanish System of Science, Technology and Innovation. The programmes shall last between one to three years depending on the programme and target group.

The grants shall benefit at least 2 600 candidates. Each university shall receive directly a budget allocation from the Ministry of Universities based on objective criteria, including the number of teaching and research staff, and PHD thesis record. Based on applications, the candidates are to be evaluated by an expert panel with recognised prestige appointed by each university that includes a minimum of three members and a majority of external experts.

The implementation of the measure shall be completed by 30 June 2023.

Investment 5 (C21.I5) – University digital capacities and education

The objective of this measure is to improve the technological and digital capacities of universities and digital skills. This measure consists in activities related to digital equipment, digital education, training programmes, digital service platforms, digital infrastructure, and ICT services.

Investment 6 (C21.I6) – Development of university micro-credentials

The objective of this investment is to develop the capacities of the university system as lifelong learning institutions and contribute to the up-skilling and re-skilling of adults. This measure consists in the provision of university micro-credentials.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
303	C21.R1	M	Entry in to force of the Organic Law on education	Provision in the law indicating the entry into force of the Organic Law				Q1	2021	The objective of the Organic Law on education (LOMLOE) is to establish a renewed legal system that, under the principles of quality, equity and inclusion, increases the educational and training opportunities of students and contributes to the improvement of educational outcomes.
304	C21.R2	M	Entry into force of the Royal Decree on minimum teaching requirements for education	Provision in the Royal Decree indicating the entry into force of the Royal Decree				Q1	2022	The Royal Decree on minimum teaching requirements for education in primary education, mandatory secondary education and baccalaureate shall include the introduction of methodological guidelines for teaching and learning based on a competence-based curriculum, incorporating “soft skills”; an evaluation framework for the acquisition of competences; the design of a model that is more flexible and open, which promotes profound learning; and the preparation of teaching material, support, guidance and training for teachers to ensure that they may effectively implement the new curriculum.
305	C21.R2	M	Publication of teaching material, issuance of training certificates and participation of experts in the elaboration of the curriculum or of the evaluation frameworks.	Publication of teaching materials and issued training certificates				Q4	2025	The following actions shall be completed: 1) Publication of teaching material on the website of the National Institute of Educational Technologies and Teacher Training, 2) 4 000 certificates of trainings on the application of the new curriculum or the new Organic Law on education shall be issued by the Ministry of Education, Vocational Training and Sports, 3) 100 experts shall participate in the elaboration of the curriculum or of the evaluation frameworks.
306	C21.R3	M	Entry into force of the Royal Decrees for the organisation of universities	Provision in the Royal Decrees indicating the entry into force of the Royal Decrees				Q3	2021	The two Royal Decrees for the organisation of universities are: - Royal Decree establishing the organisation of university courses and the procedure for ensuring their quality - Royal Decree on the scheme for the creation, recognition, authorisation and accreditation of universities and attached centres.
307	C21.R3	M	Entry into force of the Organic Law on the university system and other legislation and documents	Provision in the law indicating the entry into force of the Organic Law				Q2	2023	The new organic Law and other legislation and documents aiming at promoting access to higher education, providing for good governance of university institutions and promoting research, transfer and mobility of teaching and research staff. The reform shall contribute to enhancing the labour market relevance of higher education, including the promotion of cooperation with private and third sector institutions and introducing performance-based funding of public universities.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
309	C21.I1	T	New places for the First Cycle of Early Childhood Education	-	Number	0	45 611	Q2	2026	Publication in the official journal of legal acts documenting the creation of 45 611 new publicly owned early childhood education and care (ECEC) schooling places.
310	C21.I2	T	Signature of agreements under the PROA+ programme	-	Number	0	2 700	Q4	2025	2 700 educational centres shall sign agreements between 2021 and 2023 reflecting their commitments to participate in the PROA+ programme
311	C21.I3	T	Participation agreements signed by educational centres for the support provided by Accompanying and Guidance Units	-	Number	0	6 200	Q2	2026	6 200 educational centres shall sign participation agreements for the support to vulnerable students provided by Accompanying and Guidance Units . Each autonomous community shall provide an evaluation report regarding the provision of services.
312	C21.I4	T	Grants awarded for post-doctoral researchers and university lecturers	-	Number	0	2 600	Q2	2023	Grants awarded for post-doctoralresearchers and university lecturers, to at least 2 600 candidates. The objectives of these grants include the promotion of professional development of its teaching staff who may be integrated into the system in the future. The grants shall finance research stays hosted by foreign universities and research centres, as well as in Spanish universities and other public agents of the Spanish System of Science, Technology and Innovation. To this end, the grants shall contribute to attract international talent. The grants shall be provided under three different programmes, applying specific criteria depending on the aim and target group and they shall last between one to three years depending on the programme and target group.
313	C21.I5	T	University digital capacities and education		EUR	0	146 880 000	Q4	2025	In the areas of digital equipment, digital education, training content and programmes, digital service platforms, digital infrastructure or ICT services, for a total cumulative amount of EUR 146 880 000: ▪ Confirmation by the administration or by a public entity that contracts (including amendments), or the corresponding parts thereof, have been performed. The contribution towards the total cumulative amount shall be the amount performed as defined in certificates of acceptance, statements of conformity, payment certificates, invoices duly signed off by the administration as conforming, or equivalent documents. ▪ Verification by the administration or by a public entity of the documentary justification for grant payments. The contribution towards the total cumulative amount shall be the amount to be subsidised in that verification.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
468	C21.I6	M	Publication of the Action Plan for the development of university micro-credentials	Publication on the website of the Ministry of Universities				Q2	2023	Publication of an action plan for the creation of a framework for the development of micro-credentials elaborated by the Ministry of Universities following debates on micro-credentials in events with stakeholders on the ministry's website. The plan shall cover actions (i) to transform universities into lifelong learning institutions; (ii) to encourage demand by adults and their employers; (iii) to promote the quality and relevance of micro-credentials; (iv) to support equity of access; and (v) to create personalised and flexible training pathways.
469	C21.I6	T	Certificates for micro-credentials issued		Number	0	13 663	Q2	2026	13 663 certificates for micro-credentials shall be issued. A person who participates in several training actions is counted separately for each training participated in.

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V. COMPONENT 22: ACTION PLAN FOR THE CARE ECONOMY, STRENGTHENING EQUALITY AND INCLUSION POLICIES

The main objective of this component of the Spanish recovery and resilience plan is the modernisation and strengthening of social services and social inclusion policies. It puts a particular focus on the long-term care (LTC) model, with the aim of responding to increasing demand for different LTC services due to an ageing population, promoting innovation and a people-centred care model centred on a deinstitutionalisation strategy.

In the area of other social services and social inclusion, the objectives include the modernisation and strengthening of social services, by promoting innovation and new technologies to ensure provision throughout the territory, better identify needs and improving their quality. In the area of support to families actions aim at improving the legal protection and material support (in cash and in kind) for families, with a view to reduce child poverty. Another aim of the component is to modernise other non-contributory social benefits to improve their protection and activation roles. Specific targeted actions aim to support victims of gender violence, promote accessibility to public services, and improve the capacity of the reception system for applicants of international protection.

The component contributes to addressing the Country Specific Recommendations related to ensuring that employment and social services have the capacity to provide effective support (Country Specific Recommendation 2 2019); improving support to families (Country Specific Recommendation 2 2019); reduce the fragmentation of national unemployment assistance system and address gaps in the coverage of regional minimum income schemes (Country Specific Recommendation 2 2019); and improving the coverage and adequacy of minimum income and family support schemes (Country Specific Recommendation 2 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).

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

Reform 1 (C22.R1) - Strengthening long-term care and promoting a change in the model of support and long-term care

The reform aims at a people-centred and rights based support model. The System for Autonomy and Dependency Care (SAAD) is expected to be improved by introducing reforms that shall simplify administrative procedures, speed up the processing of applications and reduce waiting lists for dependants that are not receiving the services to which they are entitled as well as reducing differences across the territory. It also focuses on strengthening the quality of professional services, improving working conditions and increasing the coverage of the different types of financial benefits. For the medium term, the reform centres on implementing a national deinstitutionalisation strategy, a model geared towards community care that meets the need and preferences of people in need of support, while ensuring cost efficiency and supporting the families caring for them.

The basis of the reform of long-term care shall be based on an evaluation of the SAAD in the course of 2021 to gain an in-depth understanding of the progress of the long- term care reform process initiated in 2020 and its impacts. The conclusions of this evaluation shall be presented to the territorial council in the first half of 2022.

The implementation of the measure shall be completed by 30 June 2022.

Reform 2 (C22.R2) - Modernising public social services and giving them a new regulatory framework

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The objective of this reform is to establish a common minimum set of social services and their basic conditions across regions.

This measure consists in the publication in the Official Journal of i) the legal act on the approval of the Territorial Council Agreement establishing a common minimum set of social services, and their basic conditions, implementation deadlines, and monitoring and control mechanisms for its application by the regions; and ii) the legal act regulating the social services information system for the monitoring and control of its application by the regions.

Reform 3a (C22.R3a) - Adopt legislation on extending the duration of paid birth and care leave

The objective of this measure is to support work-life balance and child well-being.

This measure consists in the entry into force of legislation amending the Workers' Statute, and related legislation, to extend the duration of paid birth and care leave.

Reform 4 (C22.R4) - Reforming the reception system for migrants and applicants of international protection

The current reception system for migrants and applicants of international protection in Spain shall be strengthened to improve its capacity, adjusting it to existing and estimated future needs and contributing to making it more efficient. The focus is notably on reducing long waiting times and low recognition rates for applicants of international protection. With a more robust and better functioning system, the management of future migration crises is expected to be smoother.

Reception policies shall be tailored to the needs of vulnerable people and asylum seekers and EU integration objectives, making the whole system more resilient It shall also set out the level of benefits for basic services for applicants lacking financial resources and for applicants with a more vulnerable profile in need of enhanced protection, aiming to minimise the provision of reception conditions in the form of financial benefits. Moreover, the system covering accompanying services and pathways shall be adapted. It shall address the organisation of the reception system from a territorial point of view aimed at speeding up the takeover of powers by autonomous communities as established by case law, through a couple of pilot projects. Finally, the territorial distribution parameters for applicants in cooperation shall be agreed with the autonomous communities.

To ensure implementation, a system of indicators including elements such as nationality, gender, ethnicity, vulnerability, conditions in country of origin, etc. shall be utilised in a weighted formula that shall enable an objective calculation of the probability of being granted protection. Whilst the applications are being processed, the result of the formula shall allow authorities responsible of reception to direct applicants towards the basic or enhanced reception track. This shall also apply to the corresponding benefits. This shall allow for the application of basic reception conditions for all asylum seekers and enhanced reception conditions for those with a high recognition probability.

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

Reform 5 (C22.R5) - Improvement of the system of non-contributory financial benefits of the General State Administration

The objective of this measure is to support people at risk of poverty and social exclusion.

This measure consists in the approval of the Minimum Vital Income (IMV) scheme, the adoption of a plan to reorganise and simplify the system of non-contributory financial benefits and the entry into force of the legal act amending Royal Decree 789/2022 regulating the Minimum Vital Income, in order to amend the rules on the compatibility of the IMV with income from employment or self-employment.

Reform 6 (C22.R6) - Measures to support gender equality in public office and policy making and enhance labour protections

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The objective of this reform is to strengthen protections for victims of sexual violence, to advance gender-balanced representation across political and constitutional institutions, and to enhance institutional capacity to address and reduce gender disparities in public policy.

This measure consists in the entry into force of legislation extending employment rights protections to victims of sexual violence and establishing rules on gender parity in electoral lists and gender-balanced representation in constitutional bodies and bodies of constitutional significance, as well as in governmental appointments. It also consists in the adoption of a ministerial order establishing a gender gap advisory council to advise the Ministry of Inclusion, Social Security and Migration on the design, monitoring, and evaluation of policies aimed at reducing the gender gap.

Investment 1 (C22.I1): Long-term care and support plan: deinstitutionalisation, equipment and technology

The objective of this investment is to support long-term care and support services.

This measure consists in the execution of six pilot projects aimed at boosting deinstitutionalisation, constructing or refurbishing residential, non-residential and day-care centres and setting-up telecare services.

Investment 2 (C22.I2): Plan for the Modernisation of Social Services - Technological transformation, innovation, training and strengthening childcare

The objective of this investment is to support the technological transformation and innovation of social services, and the modernisation of the infrastructure and services associated with residential protection of child and adolescent care and foster families.

This measure consists in setting up technological tools for social services information and management systems, and investing in the technological transformation and innovation of social services, and modernisation of the infrastructure and services associated with child and adolescent care, as well as the execution of pilot projects to foster innovation in social services.

Investment 3 (C22.I3): Spain Accessible Country Plan

The objective of this measure is to invest in the area of accessibility for persons with disabilities.

This measure consists in investments in the areas of cognitive accessibility in communication with public authorities (including web sites), physical access to public buildings and public spaces including health and education facilities, public transport, private housing, adaptation works and purchasing equipments by municipalities, trainings, communication and awareness campaigns, and RDI projects in the area of cognitive accessibility.

Investment 4 (C22.I4): Plan Spain protects you from violence against women

The objective of this investment is to provide support for victims of violence against women through accessible services and care facilities.

This measure consists in setting up a social and employment guidance service for victims of trafficking and sexual exploitation, 52 centres for victims of sexual violence (“centros de crisis”, “centros de atención integral, and similar”), of which 6 are mobile units, and in purchasing alert and distancing monitoring devices, a mobile application for victims, and a big data and artificial intelligence platform for victim support services.

Investment 5 (C22.I5): Construction, acquisition, or refurbishment of reception centres for migrants and applicants of international protection

The objective of this investment is to increase Spain’s reception capacity for migrants and applicants of international protection.

This measure consists in constructing, acquiring, or refurbishing reception centres for migrants and applicants of international protection.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
314	C22.R1	M	Approval by the Territorial Council of the evaluation the System for Autonomy and Dependency Care (SAAD).	Publication of the evaluation				Q2	2022	The evaluation shall take place in the course of 2021 to gain an in-depth understanding of the progress of the long-term care reform process initiated in 2020 and its impacts. The conclusions of this evaluation shall be presented to the territorial council in the first half of 2022.
315	C22.R2	M	Publication in the Official Journal of the Agreement of the Territorial Council of Social Services and the approval of the relevant legal acts.	Publication in the Official Journal of the Agreements of the Territorial Council and provision in the legal acts indicating their entry into force				Q2	2026	Publication in the Official Journal of: i) The legal act approving the Territorial Council Agreement, which establishes common minimum set of social services, their basic conditions, implementation deadlines, and monitoring and control mechanisms to be applied by the regions. ii) The legal act regulating the social services information system for the monitoring and control of its application by the regions.
316a	C22.R3a	M	Entry into force of the Royal Decree-Law to extend the duration of paid birth and care leave.	Provision in the Royal Decree-Law indicating the entry into force.				Q4	2025	Entry into force of the legislation to extend the duration of paid birth and care leave.
317	C22.R4	M	Entry into force of the legislative reform of the reception system for migrants and applicants of international protection in Spain	Provision in the order indicating the entry into force of the order.				Q1	2022	A Central Ministerial Order shall reform the reception system for migrants and applicants of international protection in Spain adopted by the Ministry of Inclusion, Social Security and Migration. The objectives of the reform are to develop new reception procedures for all the centres in the reception network and to recognise basic reception conditions for all asylum seekers and enhanced reception conditions for those with a high recognition probability.
318	C22.R5	M	Entry into force of Royal Decree Law 20/2020 of 29 May approving the minimum vital income	Provision in the law indicating the entry into force of the Law				Q2	2020	Entry into force of the Minimum Vital Income (Royal Decree Law 20/2020 of 29 May).
319	C22.R5	M	Publication of the “Plan to reorganise and simplify the system of non-contributory financial benefits of the General State Administration”.	Publication in the Official Journal of the Plan.				Q3	2022	Adoption of a “Plan to reorganise and simplify the system of non-contributory financial benefits of the General State Administration” (publication in Official Journal). The Plan shall aim to integrate the non-contributory benefits around an income coverage instrument in order to improve the effectiveness and efficiency of public resources and focus them on people at risk of vulnerability or social exclusion. This plan shall focus on the appropriate coverage of the various circumstances that leads people to vulnerability as well as the adequacy of the income support. To this end, it shall take in to account, on the one hand,

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										structural needs like households with children and people with disabilities and, on the other hand, link income support to active job seeking for inclusion and avoid “poverty traps”. The Plan shall consider all existing non-contributory with a view of gradually and over time integrating them in a single national system to assure that the plan’s target is fully achieved. For the purposes of the operational arrangement, publication in the relevant official website is considered as a qualitative indicator of the entry into force.
320a	C22.R5	M	Entry into force of the legal act on the Minimum Vital Income (IMV).	Provision in the legal act indicating the entry into force.				Q4	2025	Entry into force of the legal act amending Royal Decree 789/2022 regulating the Minimum Vital Income (IMV), amending the rules on the compatibility of the IMV with income from employment or self-employment.
412a	C22.R6	M	Entry into force of the law on equal representation and balanced presence of women and men, and entry into effect of the ministerial order establishing and regulating an advisory council on the gender gap	Provision in the legal act indicating the entry into force or date of effect				Q2	2026	Entry into force of legislation extending employment rights protections to victims of sexual violence and establishing rules on gender parity in electoral lists and gender-balanced representation in constitutional bodies and bodies of constitutional significance, as well as in appointments to the Vice-Presidencies of the Government and ministerial offices. Entry into effect of a ministerial order establishing a gender gap advisory council to advise the Ministry of Inclusion, Social Security and Migration on the design, monitoring, and evaluation of policies aimed at reducing the gender gap.
321	C22.I1	T	Projects executed by the Ministry of Social Rights and Agenda 2030		Number	0	6	Q2	2023	Completion of 6 pilot projects on deinstitutionalised care, of which one focusing on support and care to people with intellectual disabilities.
322	C22.I1	T	Investments in telecare services		EUR (millions)	0	304	Q4	2025	In the area of telecare services, for a total cumulative amount of EUR 304 000 000: Confirmation by the administration or by a public entity that contracts and agreements (convenios) (including amendments), or the corresponding parts thereof, have been performed. The contribution towards the total cumulative amount shall be the amount performed as defined in certificates of acceptance, statements of conformity, payment certificates, invoices duly signed off as conforming by the administration, or equivalent documents.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										Verification by the administration or by a public entity of the documentary justification for grant payments. The contribution towards the total cumulative amount shall be the amount to be subsidised in that verification.
323	C22.I1	T	Residential, non-residential and day care centres.		EUR (millions)	0	1 355	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the construction or refurbishment of residential, non-residential and day-care centres, or confirmation by the administration that contracts, or parts thereof, relating to the construction or refurbishment of residential, non-residential and day-care centres have been performed, for a total cumulative amount of EUR 1 355 000 000 in grants and contracts awarded (including any amendments).
324	C22.I2	M	Set-up of technological tools for social services information and management systems.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed.				Q4	2025	Confirmation by the administration that contracts have been performed, for the set-up of the following technological tools: i. The State Information System of Social Services (SIESS) and telematic tools of the State Information System for the Management of Social Services (SEGISS); ii. A telematic tool for the analysis of projects carried out by third sector entities; iii. Telematic tools for credit-management and for childhood and adolescence actions; and iv. An online platform: care map web portal service.
325	C22.I2	T	Investments by the regions for technological transformation and innovation of social services, and modernisation of the infrastructure and services associated with child and adolescent care		EUR (millions)	0	450	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to i) the technological transformation, ii) the innovation of social services, and iii) the modernisation of the infrastructure and services associated with child and adolescent care, or confirmation by the administration that contracts, or parts thereof, related to i) the technological transformation, ii) the innovation of social services, and iii) the modernisation of the infrastructure and services associated with child and adolescent care have been performed, for a cumulative amount of EUR 450 000 000 in grants and contracts awarded (including any amendments).
471	C22.I2	T	Pilot projects to foster innovation in social services		Number	0	19	Q2	2026	19 final reports confirming the completion of activities awarded shall be submitted by recipient entities or individuals for grants relating to pilot projects to foster innovation in social services.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
326	C22.I3	T	Investments in accessibility		EUR (millions)	0	103,5	Q4	2025	Investments in accessibility in the areas of: i. cognitive accessibility in communication with public authorities (including web sites); ii. physical access to public buildings and public spaces, including health and education facilities; iii. public transport; iv. private housing; v. adaptation works and purchase of equipment by municipalities; vi. trainings, communication and awareness campaigns; vii. RDI projects in the area of cognitive accessibility. for a total cumulative amount of EUR 103 500 000: - Confirmation by the administration or by a public entity that contracts and agreements (convenios) (including amendments), or the corresponding parts thereof, have been performed. The contribution towards the total cumulative amount shall be the amount performed as defined in certificates of acceptance, statements of conformity, payment certificates, invoices duly signed off as conforming by the administration, or equivalent documents. - Verification by the administration or by a public entity of the documentary justification for grant payments. The contribution towards the total cumulative amount shall be the amount to be subsidised in that verification.
473	C22.I4	M	Setting up various type of services for victims of sexual violence.	Entry into force of legislation.				Q1	2023	Entry into force of legislation creating the right for victims of sexual violence to receive social and employment guidance services, including legal advice, psychological and emotional support, and assistance to labour market integration.
472	C22.I4	M	Purchase of alert and distancing monitoring devices, and online services to support victims of violence against women.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed.				Q2	2026	Confirmation by the administration that contracts (including any amendments), regarding the purchase of 30 000 alert and distancing monitoring devices, an app for victims and a big data and Artificial Intelligence platform for victim support services, have been performed.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
327	C22.I4	T	Centres for victims of sexual violence.		Number	0	52	Q4	2025	Confirmation by the administration that contracts (including any amendments), have been performed, or proof of purchase, relating to the set-up of 52 centres for victims of sexual violence (“centros de crisis”, “centros de atención integral”, and similar), of which 6 are mobile units.
328	C22.I5	M	Construction, acquisition or refurbishment of reception centres for migrants and applicants of international protection.	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed and proof of purchase for acquisitions.				Q2	2026	Confirmation by the administration that contracts (including amendments), or corresponding parts thereof, have been performed regarding the construction or refurbishment of reception centres, or proof of purchase of a centre or the land for its construction, for a cumulative total amount of EUR 126 000 000.

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V.3. Description of the reforms and investments for loan support

Investment 6 (C22.I6): Social Impact Fund (FIS)

This measure shall consist of a public investment in a Facility, the Social Impact Fund, in order to incentivise private investment and improve access to finance in Spain's social impact sector, particularly projects that contribute to social and environmental solutions, taking into account the impact measurement and management procedures established by industry best practices (GIIN and others), and to develop capital markets in these areas. That Facility shall operate by providing loans, equity, and quasi-equity investments directly, or through intermediaries, to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 400 000 000 of financing.

The Facility shall be managed by Compañía Española de Financiación del Desarrollo (COFIDES) as the implementing partner. The Facility shall incorporate the following three product lines:

- Subscription of shares in social impact investment funds. This line shall purchase shares of investment vehicles, managed by private financial managers, aiming at investing in social and environmental projects at all stages of maturity. The purchase shall be limited to 25% of the total shares of each fund, except in duly justified cases, in which that percentage might increase, although it shall not exceed 49%. In addition, the Facility shall not buy shares of more than two funds managed by the same financial manager, unless one of the two is in a divestment period and has disinvested at least 50% of the assets under management.
- Co-investment or co-financing, through equity or other debt instruments, in projects with a measurable social or environmental impact or in companies which have committed to carry out new projects with these characteristics. This line shall co-invest or co-finance projects with other public or private funds, including possibly those on which the Facility has purchased shares.
- Direct loans and participative loans in companies that shall carry out projects with a measurable social or environmental impact.

This investment shall also cover a Technical Assistance Facility (TAF), aimed at improving the capacities of the beneficiaries to manage and measure their impact of their investment projects. It shall also support the sound financial management of Facility. The TAF will be managed by COFIDES and will be endowed with an initial allocation of up to EUR 8 million.

In order to implement the investment into the Facility, Spain shall approve a regulation, and any associated documents, for the creation and management of the Facility that shall include the following content:

1) Description of the decision-making process of the Facility: The initial investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government. The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. For intermediated investments, the final investment decision shall be taken by the intermediaries.

2) Key requirements of the associated investment policy, which shall include:
   a) The description of the financial products and eligible final beneficiaries in line with the description of the measure.
   b) The requirement that all investments supported are economically viable.
   c) A prohibition to refinance any outstanding loan.

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d) The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01), in particular:
   i) In the case of loans, project bonds or equivalent instruments: the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[132], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[133], (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.
   ii) In the case of equity, quasi-equity, corporate bonds or equivalent instruments: the investment policy shall exclude companies with a substantial focus[134] in the following sectors: (i) fossil fuel-based energy production and related activities[135]; (ii) energy-intensive and/or high CO2-emitting industries[136]; (iii) production, rental, or sale of polluting vehicles[137]; (iv) waste collection, waste treatment and disposal[138], (v) processing of nuclear fuel, production of nuclear energy
   iii) Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e) The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3) The amount covered by the regulations and any associated documents establishing the Facility, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.
4) Monitoring, audit, and control requirements, including:
   a) The description of the implementing partner's monitoring system to report on the investment mobilized.

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[132] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[133] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[134] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[135] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[136] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[137] Polluting vehicles are defined as non-zero-emission vehicles.

[138] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

b) The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
c) The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the regulations establishing the Facility before committing to finance an operation.
d) The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of COFIDES. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable regulation and associated documents establishing the Facility and Funding Agreements are being respected.

5) Requirements for selecting financial intermediaries: COFIDES shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.
6) Requirement to sign Funding Agreements: COFIDES shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as part of the associated documents establishing the facility . The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:
   a) The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.
   b) The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

V.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action.

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Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for target)			Time		Description of each milestone and objective
					Unit	Baseline	Goal	Q	Year	
L72	C22.I6	M	Social Impact Fund: Regulation establishing the Facility	Entry into force of the regulation establishing the Facility				Q2	2023	Entry into force of the regulation, and any associated documents, establishing the Facility
L73	C22.I6	M	Social Impact Fund: Legal financing agreements signed with final beneficiaries (including equity funds) and completion of the investment	Legal financing agreements and certificate of transfer				Q2	2026	The Facility, and intermediaries selected by COFIDES, shall have entered into legal financing agreements with final beneficiaries (including equity funds) for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). Spain shall transfer EUR 400 000 000 to the Facility

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W. COMPONENT 23: NEW PUBLIC POLICIES FOR A DYNAMIC, RESILIENT AND INCLUSIVE LABOUR MARKET

The component of the Spanish recovery and resilience plan addresses important structural challenges of the Spanish labour market. Its main objectives are to reduce structural unemployment and youth unemployment, reduce the widespread use of temporary contracts and correct labour market duality, increase investment in human capital, modernise collective bargaining instruments and increase the effectiveness and efficiency of active labour market policies.

The component shall include relevant investments, complementary to those funded by the Structural Funds (in particular the European Social Fund), that aim to maximise the impact of reforms on quality job creation, productivity gains and the reduction of social, territorial and gender gaps.

Overall, the measures included in the component are aimed to address long-standing challenges of the Spanish labour market and present a set of ambitious and coherent reforms, most of them to be delivered by the end of 2021. Some of the reform proposals are currently discussed with social partners through a social dialogue process. Therefore, some details have been explicitly left open with a view to leaving enough space for the agreement and endorsement by social partners.

The component addresses the Country Specific Recommendations on transitions towards open-ended contracts and on hiring incentives, on public employment services, active labour market policies and adult learning, on unemployment protection, the minimum income schemes and on job preservation (Country Specific Recommendations 2 2019 and 2 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).

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

Reform 1 (C23.R1) – Regulation of teleworking

This reform shall establish a regulatory framework for the provision of remote work with the objective to improve workers' protection and flexibility while preserving business productivity. It shall consist of the approval of two Royal Decree-Laws:

- Royal Decree-Law 28/2020 on 22 September shall provide a regulatory framework that favours the introduction of remote working in the private sector, while preserving business productivity and affording protection and flexibility to workers. It shall guarantee the same working conditions to those working remotely and on-site, as well as the voluntary nature of teleworking, both for the worker and for the employer. The established framework favours mixed forms of distance and on-site work.
- Royal Decree-Law 29/2020 on 29 September on Teleworking in Public Administrations shall set a regulatory framework for public employees that recognises the possibility of providing this type of work on a voluntary, reversible basis with prior authorisation.

This reform is connected with Reform 1 in component 11 on public administration.

The implementation of the measure shall be completed by 31 December 2020.

Reform 2 (C23.R2) – Measures to close the gender gap

This reform has the objective to close the gender pay gap. It shall consist of two bylaws:

- Royal Decree 901/2020 on 13 October shall regulate employers' obligation of producing and registering equality plans to grant pay transparency. All companies with more than 150

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employees are obliged to produce and register such plans and in 2022 all companies with more than 50 workers shall be also obliged. The Royal Decree shall set out the procedure for negotiating the plans, the requirements to be followed by the diagnosis and the characteristics of their evaluation and monitoring.

- The Royal Decree 902/2020 on 13 October on equal pay for men and women shall guarantee the principle of pay transparency in order to identify discriminatory situations due to incorrect job assessments (i.e. lower pay for work of equal value). The decree shall define the situations in which a work is considered of equal value. It is in force since April 2021, following the 6-month period given to the employers to set up the required implementation mechanisms.

The implementation of the measure shall be completed by 30 June 2021.

Reform 3 (C23.R3) – Regulation of the work of home distributers by digital platforms (*riders*)

The reform has the objective to regulate the working conditions of the so-called *riders*, who are engaged in distribution activities to third parties using technological means. A Royal Decree-Law shall guarantee these workers the right to fair and equal treatment in terms of working conditions, and the right to access social protection and training, by the legal presumption of an employment relationship between the company and the rider. It shall also enable workers' legal representation to be informed of the rules contained in artificial intelligence algorithms and systems that may have an impact on working conditions, including access to and maintenance of employment and profiling.

The implementation of the measure shall be completed by 30 September 2021.

Reform 4 (C23.R4) – Simplification of contracts: generalisation of the open-ended contract, reasons to use temporary contracts and regulation of the training/apprenticeship contract.

This reform consists in amending the regulation on contracts set in the Workers' Statute (Legislative Decree 2/2015) with the objective to regulate the use of temporary contracts as an exclusively causal origin and generalise the use of open-ended contracts. The reform shall include the following elements:

- Simplification and reorganisation of the menu of contracts, with three main types: open-ended, temporary and training/apprenticeship. The design of the new types of contracts aims to limit the valid causes to use temporary contracts, thereby making open-ended contracts the general rule.
- The review of the use of the training/apprenticeship contract, in order to provide an adequate framework for young people to enter the labour market.
- The reinforcement of the use of the seasonal contract, which is a special type of open-ended contract used in seasonal activities.
- The reform shall strengthen the control in the use of the part-time contracts, to prevent irregular working time.
- The strengthening of the fight against labour fraud, including by updating the sanctioning system.

This reform is closely connected with Reform 1 in Component 11, which shall introduce other legal changes in the Statute of Public Workers to reduce the use of temporary contracts in the public sector. It is also related with Reform 6 (flexibility and stability mechanism) in this component.

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

Reform 5 (C23.R5) – Modernisation of active labour market policies (ALMP)

The objective of this reform is to modernise the delivery of ALMP in Spain, taking into account the conclusions from the spending reviews made by the independent fiscal authority ('AIReF'). The reform shall consist in multiple elements, such as developing individual pathways for counselling,

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preventing abuses in work-based trainings (such as traineeships and training contracts), reinforcing the system of adult learning and the recognition of competences, setting up a one-stop shop for young people, improving the coordination between employment and social services and with the regions, and improving the cooperation with the private sector.

This reform shall be complemented by two other reforms in this component, namely Reform 7 (hiring incentives) and Reform 11 (digitalisation of public employment services). Some elements of the reform (such as the reinforcement of reskilling and assistance program for elderly workers) present synergies with Reform 2 in component 30 (alignment of the effective retirement age with the legal retirement age).

The reform shall include a number of legislative steps in 2021 and 2022:

a) 2021-2027 Action Plan to tackle youth unemployment at the occasion of the implementation of the EU Youth Guarantee Plus. The action plan shall include a review of the traineeship /apprenticeship contracts and the approval of a Statute of Trainees. These measures shall be coherent with the education policies to tackle early school leaving (as set out in component 21). The implementation of this element of the measure shall be completed by 30 June 2021.
b) 2021-2024 Spanish Employment Activation Strategy, following a social dialogue process. The main objectives of the new strategy shall be:

- People-centred and business-centred approach: design of ALMP is expected to be focused on the specific circumstances of each person and business.
- Consistency with productive transformation: ALMP should allow professional transitions accompanying the production model shift towards a green and digital economy.
- Results orientation: ALMP is expected to be assessed, monitoring and fostering the achievement of results.
- Improving the capacities of Public Employment Services through their digitalisation and modernisation.
- Governance and cohesion of the National System of Employment to improve coordination at national and regional level and stakeholders involved in ALMP.

The implementation of this element of the measure shall be completed by 31 December 2021.

c) Reform of the Employment Law, with the following objectives: (i) to strengthen the policy and coordination instruments of the National Employment System; (ii) to reform active labour market policies; (iii) to review the governance of the system; (iv) to strengthen the local dimension of employment policy; and (v) to meet the requirements for the implementation of the various measures foreseen in the frame of the National Plan for Active Employment Policies. In this context, the main elements of the legislative changes shall include:

- Strengthening active and passive employment policies taking into account the distribution of competences between the State and the Autonomous Communities.
- Strengthening the Intermediation System and Public Private Partnerships.
- Common Services Portfolio of the National System of Employment.
- Review of the financing model.
- Cooperation with social services.
- Local and European dimension.
- Technological development for employability.
- Use of ICTs and Big Data.
- Improving employability.

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

<u>Reform 6 (C23.R6) – Permanent mechanism for internal flexibility, job stability and reskilling of workers in transition.</u>

This reform has the objective to establish a permanent scheme to adjust to cyclical and structural shocks, by covering the suspension or reduction of working time through an employment regulation

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plan that includes the requirement to improve or retrain workers in the skills identified as being in demand. The scheme shall build upon the experience of the short-time work schemes (so-called 'ERTEs') deployed during the COVID-19 crisis to preserve jobs during lockdown and other activity restrictions caused by the pandemic.

The reform shall consist of two new adjustment mechanisms:

- An economic stabilization mechanism that shall provide internal flexibility to firms and stability to workers in the face of transitory or cyclical shocks, with a special focus on worker's training.
- A mechanism that shall support the reskilling and upskilling of workers and companies in transition to help them cope with technological or demand innovations and that shall facilitate voluntary mobility of workers within and across firms.

The measure shall be implemented through the amendment of the Workers Statute. It shall include the creation of a tripartite fund to be funded through social security contributions from employers and workers and complemented by the state. It shall ensure fiscal sustainability in the medium to long term considering different options and scenarios. The concrete functioning of this fund shall be negotiated with social partners.

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

Reform 7 (C23.R7) – Review of hiring incentives

The objective of the reform is to simplify the system of hiring incentives and increase its effectiveness through better targeting, by taking into account the spending review carried out by the independent fiscal authority ('AIReF'). In particular, it aims to improve the employability of very specific groups with low participation in the labour market, by promoting quality jobs and permanent contracts. The number of incentives shall be reduced, and the requirements for beneficiary companies standardised. A continuous monitoring and evaluation of the hiring incentive system is envisaged.

The reform shall be implemented through an amendment of the Law 43/2006. It is closely related to other measures in this component, such as Reform 5 (overall reform of active labour market policies) and Investment 7 (activation pathways for beneficiaries of the minimum income scheme).

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

Reform 8 (C23.R8) – Modernisation of collective bargaining

This reform has the objective to improve the functioning of collective bargaining by amending the relevant legal rules in the Workers Statute (Title III of the Legislative Decree 2/2015) following a social dialogue process. Because of this, the envisaged regulatory changes are not fully detailed in the plan. Changes shall improve the legal rules governing collective bargaining.

The modernisation of collective bargaining shall incorporate changes to the negotiating structure itself, with the aim of strengthening the representativeness of the negotiating parties, enriching the content of dialogue, and enhancing legal certainty in its implementation and effects. Changes shall not result in disproportionate obstacles for firms to adjust to the cycle and respond to productivity developments.

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

Reform 9 (C23.R9) – Modernisation of sub-contracting activities

This reform has the objective to improve the working conditions and the rights of persons working in subcontracted companies, by amending the Article 42 of the Workers' Statute (Legislative Decree 2/2015) to ensure its proper use in cases where it improves productive activity and discourages it from those where it is merely a means of reducing costs.

This reform shall provide an adequate level of protection to workers in subcontracting and move towards a level playing field between subcontracted and company workers. It shall also strengthen the responsibility of contractors or subcontractors and prevent the outsourcing of services through subcontracting in cases in which it was done with the purpose of lowering labour standards for persons working for subcontractors.

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

Reform 10 (C23.R10) – Simplification and improvement of unemployment assistance

This legislative reform concerns the non-contributory unemployment assistance and shall take place through the amendment of the Royal Legislative Decree 8/2015. It is closely related to Reform 5 of Component 22, which outlines a more general reform of non-contributory social benefits.

The reform includes the following objectives:

i. to extend unemployment protection by filling in some of the coverage gaps of the current system and extending the maximum duration;
ii. to simplify the system, currently fragmented into several schemes;
iii. to link the benefit to a personalised activation itinerary;
iv. to facilitate the transition to social protection when the beneficiary does not return to work and is in a vulnerable situation.

As a general rule, the target group of the new scheme shall be the same as in the current system, i.e. unemployed workers that are not eligible to contributory unemployment benefits, either because they have been unemployed for too long and exhausted their rights, or because their contribution history is too short (less than 12 months but more than six). The monthly amount of the benefit shall remain at 80 % of the 'IPREM' (indicator on public income of multiple effects).

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

Investment 1 (C23.I1) – Youth Employment

The objective of this measure is to support young jobseekers labour market integration. This measure consists in the participation of young jobseekers in "*Tandem"*, *"First Experience"* or *"Investigo"* programmes.

Investment 2 (C23.I2) – Female employment and gender mainstreaming in active labour market policies

The objective of this measure is to support the integration of women into the labour market. This measure consists in the participation of women in the *"Plan Empleo Mujer, Rural and Urban areas"* or *"Victims of Gender Violence and Human traffic"* programmes.

Investment 3 (C23.I3) – New skills for the green, digital and productive transition

The objective of this measure is to reskill people. This measure consists in the participation of people in training programmes to acquire skills for the digital, ecological or productive transformation.

Investment 4 (C23.I4) – Projects for rebalancing and equity

The objective of this measure is to contribute to addressing the demographic challenge and facilitating productive transformation. This measure consists in the delivery of 68 projects for vulnerable groups, entrepreneurs or micro-enterprises.

Investment 5 (C23.I5) - Governance and boost of policies to support activation

The objective of this measure is to support public employment services and reinforce the efficiency of active labour market policies. This measure consists in the delivery of at least 42 000 training actions for PES staff, as well as the qualification of 20 public centres for guidance, entrepreneurship, support and innovation for employment.

Investment 6 (C23.I6) – Comprehensive plan to boost the social economy

The objective of this measure is to support social economy projects. This measure consists in projects regarding the programmes TRANSFORMA_ES, INICIATIVA_ES, IMPULSA-TEC, ALIANZA_ES, and SOSTENIBLE_ES, as defined in Order TES/1233/2022, of 5 December, and in Order TES/869/2023 of 22 July, which establish the regulatory basis for the aid under the Comprehensive Plan to Promote the Social Economy for the Creation of an Inclusive and Sustainable Economic Fabric, within the framework of the Recovery and Resilience Plan.

Investment 7 (C23.I7) - Promoting inclusive growth by linking social inclusion policies to the national minimum income scheme ('IMV')

The objective of this measure is to improve the effectiveness of integration pathways for the beneficiaries of the minimum income scheme ('IMV'). This measure consists in the signature of the first eight partnership agreements with sub-national public administrations, social partners and third sector social action entities to carry out the pathways to support the socio-economic inclusion of IMV beneficiaries, and in the publication of an evaluation report on the results of pilot projects related to the Minimum Income Scheme or vulnerable groups.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
329	C23.R1	M	Entry into force of two Royal Decree-Laws regulating distance work in the private sector and in public administrations	Provisions in the Royal Decree Laws on entry into force				Q4	2020	The two Royal Decree-Laws shall regulate distance work in the private sector and in public administrations. The objectives of the laws are: (i) to provide a regulatory framework (RDL 28/2020) that favours the introduction of remote work, while preserving business productivity and affording protection and flexibility to workers; and (ii) regulating teleworking in all public administrations (RDL 29/2020) as a new way of organising and structuring work, in order to better serve the general interests and ensure the normal functioning of public administrations.
330	C23.R2	M	Entry into force of two by-laws on equal pay between women and men and on equality plans and their registration	Provisions in the by-laws on entry into force				Q2	2021	The two by-laws apply to equal pay between women and men and to equality plans and their registration. The objectives of the regulations are: (i) to ensure the principle of pay transparency in order to identify discrimination due to incorrect job assessments; and (ii) to develop equality plans and ensure their registration in a public register.
331	C23.R3	M	Entry into force of Royal Decree Law for the protection of workers engaged in distribution activities to third parties using technological means	Provisions in the Royal Decree Law on entry into force				Q3	2021	The Royal Decree Law relates to the protection of workers engaged in distribution activities to third parties using technological means. The objectives of the law are to guarantee these people the right to fair and equal treatment in terms of working conditions, the right to access social protection and training and to enable workers' legal representation to be informed of the rules contained in artificial intelligence algorithms and systems that may have an impact on the working conditions governing platforms, including access to and maintenance of employment and profiling.
332	C23.R4	M	Amendment of the Worker's Statute to support the reduction of temporary employment by streamlining the number of contract types	Provisions in the amendment on entry into force				Q4	2021	Respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market, entry into force of the amendment of provisions of Legislative Decree 2/2015 of 23 October approving the recast text of the Workers' Statute to support the reduction of temporary employment by streamlining the number of contract types.
333	C23.R5	M	Entry into force of Action Plan to tackle youth unemployment	Provisions in the Action Plan on entry into force				Q2	2021	The Action Plan shall tackle youth unemployment at the occasion of the implementation of the EU Youth Guarantee Plus. The objective of the Youth Guarantee is to improve and deepen inter-institutional coordination, strengthen the relationship with the private sector and local authorities, improve the quality and adequacy of training, seek new job opportunities in sectors with growth potential, reduce early school leaving, maintain and improve the evaluation and monitoring system, and further strengthen personalised guidance programmes.
334	C23.R5	M	Royal Decree for a new Spanish Employment Strategy 2021-2024	Provisions in the Royal Decree on entry into force				Q4	2021	Respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market, approval by the Council of Ministers and entry into force of a Royal Decree for a new Spanish Employment Activation Strategy 2021-2024.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										The main objectives of the new strategy are: i) People-centred and business-centred approach: Active Employment Policies shall be designed focused on the specific circumstances of each person and business. ii) Consistency with productive transformation: Active Employment Policies shall allow professional transitions accompanying the production model shifts towards a green and digital economy iii) Results orientation: Active Employment Policies shall be assessed, monitoring and foster the achievement of results. iv) Improving the capacities of Public Employment Services: Through their digitalisation and modernisation. v) Governance and cohesion of the National System of Employment to improve coordination at national and regional level and stakeholders involved in active labour policies.
335	C23.R5	M	Entry into force of the amendment of the Employment Law (Royal Legislative Decree 3/2015)	Provision in the amendment on entry into force				Q4	2022	The amendment of the Employment Law (Royal Legislative Decree 3/2015) shall: (i) strengthen the policy and coordination instruments of the National Employment System; (ii) reform active labour market policies; (iii) review the governance of the system; (iv) strengthen the local dimension of employment policy; and (v) meet the requirements for the implementation of the various measures foreseen in the frame of the National Plan for Active Employment Policies.
336	C23.R6	M	Amendment of the Worker's Statute to establish a scheme to adjust to cyclical and structural shocks, including a system that provides internal flexibility to companies and stability to workers	Provisions in the amendment on entry into force				Q4	2021	Respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market and ensuring fiscal sustainability in the medium to long term, entry into force of amending provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers' Statute to establish a scheme to adjust to cyclical and structural shocks, including a system that provides internal flexibility to companies and stability to workers, support the upskilling and reskilling of employees in firms and sectors in transition, and facilitate voluntary mobility of workers (within and across firms). The reform shall be underpinned by an ex-ante assessment of the funding arrangements of the tripartite fund included in this reform, which proves its fiscal sustainability in the medium to long term. The assessment shall consider different options and scenarios.
337	C23.R7	M	Entry into force of the reform of Law 43/2006 to simplify and increase the effectiveness of the recruitment incentive system taking into account	Provision in the reform on entry into force				Q4	2022	The reform of Law 43/2006 shall simplify and increase the effectiveness of the recruitment incentive system, taking into account the recommendations issued by the Spanish Independent Authority for Fiscal Responsibility (AIReF) in its 2020 Spending Review report: "Incentives to recruitment"

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			the recommendations issued by AIReF							
338	C23.R8	M	Amendment of the Worker's Statute to improve the legal rules governing collective bargaining	Provisions in the amendment on entry into force				Q4	2021	Respecting social dialogue and as part of a comprehensive approach that balances the need for flexibility and security in the labour market, entry into force of the amendment of certain provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers' Statute, to improve the legal rules governing collective bargaining. The reform shall be underpinned by an ex-ante assessment of shortcomings in the current legislation on collective bargaining and an analysis of the options to address them.
339	C23.R9	M	Amendment of the Worker's Statute to improve the rights of persons working in subcontracted companies	Provisions in the amendment on entry into force				Q4	2021	Respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market, entry into force of the amendment of provisions of Legislative Decree 2/2015 of 23 October approving the recast text of the Workers' Statute to improve the rights of people working in subcontracted companies.
340	C23.R10	M	Entry into force of amendment of the Royal Legislative Decree 8/2015 reforming the regulation of non-contributory unemployment support	Provision in the amendment on entry into force				Q4	2022	The reform of the Royal Legislative Decree 8/2015 concerns the regulation of non-contributory unemployment support, including the following objectives: (i) to extend unemployment protection; (ii) to simplify the system; (iii) to link the benefit to a personalised activation itinerary; (iv) to facilitate the transition to social protection when the beneficiary does not return to work and is in a vulnerable situation.
342	C23.I1	T	Grants for the participation of jobseekers in the *´Tandem´, ´First Experience´ or ´Investigo´* programmes	-	Number	0	18 300	Q2	2026	Verification by the administration of the documentary justification for grant payments regarding a total of 18 300 people having participated in *Tandem, First Experience or Investigo programmes.*
343	C23.I2	T	Grants for the participation of people in the '*Plan Empleo Mujer, Rural and Urban areas*' or *´Victims of Gender Violence and Human traffic´* programmes	-	Number	0	23 200	Q2	2026	Verification by the administration of the documentary justification for grant payments, and confirmation by the administration that contracts have been performed, relating to a cumulative total of 23 200 people having participated in the '*Plan Empleo Mujer, Rural and Urban areas*' or *´Victims of Gender Violence and Human traffic´* programmes.
344	C23.I3	T	People having participated in training programmes to acquire skills for the digital, ecological or productive transformation	-	Number	0	520 063	Q2	2026	520 063 training participation certificates issued regarding training programmes to acquire skills for the digital, ecological or productive transformation. A person who participates in several trainings shall be counted separately for each training they participated in

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
345	C23.I4	M	Approval of the regional allocation of funds for territorial projects for vulnerable groups, entrepreneurship and micro-enterprises.	Reference Minutes of the Sectoral Employment Conference				Q3	2021	Approval at the Sectoral Employment Conference of the regional allocation of funds for territorial projects for vulnerable groups and territorial projects for entrepreneurship and micro-enterprises, such as the development of projects promoting entrepreneurship, local development initiatives, social economy initiatives and new territorial projects facilitating the transformation of production, in particular towards a green and digital economy.
346	C23.I4	T	Projects for vulnerable groups, entrepreneurs or micro-enterprises	-	Number	0	68	Q4	2025	Delivery of 68 projects for vulnerable groups, entrepreneurs or micro-enterprises. Four projects shall be delivered in each autonomous community.
347	C23.I5	M	Public centres for guidance, entrepreneurship, support and innovation for employment	Publication in the official journal and copy of the annual work programmes having obtained a favourable opinion from the State Public Employment Service				Q4	2025	Publication in the official journal of resolutions approving the qualification of 20 public centres for guidance, entrepreneurship, support and innovation for employment; and favourable opinion of the annual work programmes (2021-2024) from the State Public Employment Service. One center shall be at central government level and one in each autonomous territory, including Ceuta and Melilla.
348	C23.I5	T	Training actions for PES staff		Number	0	42 000	Q2	2023	At least 42 000 training actions for PES staff have been completed with the aim of upgrading their skills and provide more effective support to jobseekers.
349	C23.I6	T	Projects regarding the programmes TRANSFORMA_ES, INICIATIVA_ES, IMPULSA-TEC, ALIANZA_ES, and SOSTENIBLE_ES	-	Number	0	250	Q4	2025	250 final reports confirming the finalisation of projects awarded shall be submitted by recipient entities or individuals for grants regarding the programmes TRANSFORMA_ES, INICIATIVA_ES, IMPULSA-TEC, ALIANZA_ES, and SOSTENIBLE_ES, as defined in Order TES/1233/2022, of 5 December, and in Order TES/869/2023, of 22 July, which establish the regulatory basis for the aid under the Comprehensive Plan to Promote the Social Economy for the Creation of an Inclusive and Sustainable Economic Fabric, within the framework of the Recovery and Resilience Plan.
350	C23.I7	M	Improving the take-up rate of the Minimum Vital Income ('IMV') and increasing its effectiveness through inclusion policies	Publication of the partnership agreement ('*Convenio*')				Q1	2022	Support the socio-economic inclusion of IMV beneficiaries through pathways: eight partnership agreements signed with sub-national public administrations, social partners and third sector social action entities to carry out the pathways. These partnership agreements have the objectives of: i) improving the take-up rate of the IMV; ii) increasing the effectiveness of the IMV through inclusion policies.
351	C23.I7	M	Evaluation report on the results of pilot projects related to the Minimum	Publication of the evaluation report on				Q4	2025	Publication of an evaluation report in the institutional website of the relevant ministry on the results of 18 pilot projects related to the Minimum Income Scheme or vulnerable groups. The evaluation report should include

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			Income Scheme or vulnerable groups	the website of the relevant ministry						recommendations for public policy design and for scaling up inclusion itineraries within public administrations.

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X. COMPONENT 24: CULTURAL INDUSTRY

The cultural industry plays an important role in the Spanish economy, representing 3,2 % of the country's GDP as well as 3,6 % of the country's total employment prior to the COVID-19 pandemic. In addition, it has an indispensable value for society, as shown by the high level of cultural participation of the Spanish population prior to the pandemic. Nevertheless, the industry suffers from a number of structural features that have prevented it from realising its full potential and have made it particularly vulnerable in times of crisis.

Against this backdrop, component 24 of the Spanish recovery and resilience plan includes reforms and investments aimed at reforming the work framework of artists, and at strengthening and modernising the cultural business fabric.

The component addresses the Country Specific Recommendations on promoting investments to sustain the economy and support the recovery following the COVID-19 pandemic (Country Specific Recommendation 1 2020) and on supporting employment, strengthening unemployment protection and improving access to digital learning (Country Specific Recommendation 2 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).

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

Reform 1 (C24.R1) - Development of the status of the artist and promotion of investment, cultural sponsorship and participation

This reform aims to address the challenge deriving from the fact that existing labour and tax regulations do not take into account the specificities of the cultural sector (such as irregular income and work patterns), and the need to attract private funding beyond public support.

The reform shall develop an adequate legal, fiscal and labour framework for the cultural sector in order to improve the social protection of the different actors in the sector as well as to increase the attraction of private investments.

This reform shall approve regulatory changes for the implementation of the artist's statute including regulatory changes on the following aspects:

a) the adequacy of VAT and personal income tax;

b) trade union representativeness;

c) health and special employment relationships of artists in public careers;

d) the regulation of sponsorships;

e) the regime of tax incentives.

These changes shall be implemented through the creation of the Inter-ministerial Committee on the Statute of the Artist and the drafting of legislative proposals in 2021, with the entry into force of the legal instrument by 31 December 2022. Measures to encourage private investment in the cultural sector shall also be implemented during the period 2021-2023.

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

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Investment 1 (C24.I1) - Strengthening the competitiveness of cultural industries

The objective of the measure is to boost the competitiveness of the cultural sector and contribute to its digital transition. This measure consists of investments supporting the acquisition of entrepreneurial and financial skills, the digitalisation of intellectual property management systems, and the internationalisation of the cultural and creative industries.

Investment 2 (C24.I2) - Boosting culture across the territory

The objective of the measure is to improve territorial and social cohesion by facilitating access to culture and to support the sustainability and the consolidation of the cultural sector across the territory. This measure consists of investments for the modernisation and sustainable management of the performing and musical arts infrastructure, the restoration and enhancement of the Spanish cultural sites, the purchase of licences for digital books and the promotion of cultural activity.

Investment 3 (C24.I3) - Digitisation and promotion of major cultural services

This measure has the objective to digitise as well as to promote major cultural establishments. The specific investments under this measure aim to support:

a) The National Prado Museum, by: (i) the improvement of its accessibility and integration in the urban fabric, (ii) the integration of all the sensors into a single monitored system, (iii) the development of an inclusive experience to make the museum accessible to more visitors, (iv) the development of an interoperable digital platform between museums, (v) the improvement of digital tools for the administration, and (vi) the creation of multimedia content;

b) The National Museum Centro de Arte Reina Sofia, by offering fellowships and research residences for young artists and thinkers with a focus to develop digitisation actions for the cultural heritage;

c) The Spanish National Library, by promoting the use and re-use of its digital data and collections in support of teaching, research, cultural industries and technological developments;

d) A plan for the digitalisation and access to the bibliographic heritage of other library assets from the state administrations or private entities, with a view of making them available to citizens via digital repositories;

e) The digitisation, extension of capacity and interoperability of all types of archival systems, inventories and records of historical heritage, including audio-visual heritage; and

f) Measures to modernise public management tools and implement an integrated system for digitisation and cataloguing of INAEM's (*Instituto Nacional de las Artes Escénicas y de la Música*) resources, assets, structures and infrastructure, including measures such as the implementation of various advanced tools for the planning, management and impact assessment of public support schemes for the performing and musical sectors, as well as the implementation of a digital integrated system (INAEM DIGITAL) for the digitisation and cataloguing of the documentation, archiving services, and the structures and infrastructures of the INAEM.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels,

including downstream use[139]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[140]; (iii) activities related to waste landfills, incinerators[141] and mechanical biological treatment plants[142]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The implementation of the investment shall be completed by 30 June 2023.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[139] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[140] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[141] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[142] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
352	C24.R1	M	Entry into force of the artist's statute, sponsorship and the regime of tax incentives.	Provisions in the regulation on entry into force				Q4	2022	Entry into force of regulatory changes for the implementation of the artist's statute and the regulation of the following aspects with the aim to improve the working conditions of artists: adequacy of VAT; personal income tax; trade union representativeness, health and special employment relationship of artists in public careers; better regulation of sponsorship and the regime of tax incentives.
354	C24.I1	T	Strengthening the competitiveness of cultural industries	-	Number	0	1 216	Q2	2023	Number of entities and projects awarded funding from the support scheme for the competitiveness and professionalisation of the cultural and creative industries (CCIs) including: - entrepreneurial and financial skills of the professionals of the Cultural and Creative Industries (at least 900 beneficiaries); - digitalisation planning implemented and tools created to discuss digital transformation (at least 16 projects); - internationalisation of the Cultural and Creative Industries (at least 300 beneficiaries). Projects shall be 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.
475	C24.I1	T	Strengthening of the competitiveness of cultural industries		Number	0	1 216	Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants, or confirmation by the administration or by the corresponding monitoring committee that respectively contracts and agreements have been performed, covering the support for: - the acquisition of entrepreneurial and financial skills by professionals of the Cultural and Creative Industries (at least 900 beneficiaries); - the digitalisation of management operators and/or entities with competences in the field of intellectual property rights (at least 16 projects); - the internationalisation of the Cultural and Creative Industries (at least 300 beneficiaries).
355	C24.I2	T	Modernisation and sustainable management of performing and musical arts infrastructure	-	Number	0	200	Q4	2025	200 final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to the modernisation and sustainable management of performing and musical arts infrastructure.
357	C24.I2	T	E-book licences for libraries	-	Number	0	300 000	Q2	2023	E-book licences purchased and provided to public libraries (at least 300 000).
359	C24.I2	T	Boosting cultural and creative initiatives	-	Number	0	400	Q4	2025	400 final reports confirming the finalisation of projects awarded have been submitted by recipient entities or individuals, relating to the promotion of cultural activity.
356	C24.I2	T	Restoration and enhancement of Spanish cultural sites	-	Number	0	20	Q2	2026	Confirmation by the administration that contracts have been performed, covering the restoration and enhancement of 20 cultural sites, across 15 regions.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
360	C24.I3	T	Digitalisation and promotion of major cultural services		EUR (million)	0	40	Q2	2022	Cumulative budget committed of at least EUR 40 000 000 to contribute to the: (a) -boost and digitalise the National Prado Museum and the Reina Sofia Museum; - Actions to increase the annual users of the digital collection of the Spanish National Library - Digitalisation of the other Bibliographic heritage [Bibliographic heritage collections digitised]; - Digital access to the Bibliographic heritage and interoperability of all types of public archival systems and expansion of the data storage capacity of the Spanish historical heritage inventory and archival systems; - Completion of an integrated system for the digitalisation and cataloguing of INAEM's resources, assets, structures and infrastructure.
361	C24.I3	T	Completion of digitalisation and promotion of major cultural services	-	Number	0	200	Q2	2023	Completion of at least 200 projects, 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, to: - Boost and digitalise the National Prado Museum and the Reina Sofia Museum; - Actions to increase the annual users of the digital collection of the Spanish National Library; - Digital access to the Bibliographic heritage and interoperability of all types of public archival systems and expansion of the data storage capacity of the Spanish historical heritage inventory and archival systems; - Completion of an integrated system for the digitalisation and cataloguing of INAEM's resources, assets, structures and infrastructure.
362	C24.I3	T	Completion of digitalisation of the Bibliographic heritage		Number (million)	10	12	Q2	2023	- Digitalisation of the Bibliographic heritage (public and private collections) (a total of 12 million pages of heritage collections digitised).

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Y. COMPONENT 25: SPAIN AUDIOVISUAL HUB

This component of the Spanish recovery and resilience plan brings together a series of investments and reforms aimed at revitalising and strengthening the audio-visual sector. It aims at improving the investment environment, consolidate Spain as an international platform for audio-visual investment and make Spain a reference in exporting audio-visual products, including video games and digital creation. This component also includes actions to foster internationalisation of firms, enhance innovation in the sector and implement better regulation.

In line with the plan "Spain Digital 2025" and with the recently approved "Plan Spain Audio-visual Hub of Europe", the component is expected to support job creation, especially among young people, the tourism industry and includes actions reduce the gender gap.

The component addresses the Country Specific Recommendations on fostering investment in innovation (Country Specific Recommendation 3 2019) and focusing investment on the green and digital transition (Country Specific Recommendation 3 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).

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

Reform 1 (C25.R1): Reform of the audio-visual regulatory framework

The reform of the audio-visual regulatory framework includes the adoption of one law and the approval of a sector plan:

1. Entry into force of the General Law on Audio-visual Communication which has different objectives. First, to adapt and modernise the legal framework for audio-visual media services and the platform video exchange services in Spain. Second, to establish mechanisms to guarantee users' rights such as the protection of minors and the public from certain types of content. Third, to promote European audio-visual work by doubling support for independent audio-visual production. Fourth, to improve the integration of persons with disabilities. The law is entered into force by the end of the first quarter of 2022.
2. Adoption and implementation of the "Spain Audio-visual Hub for Europe" Plan, which aims at making Spain a global investment platform, attracting foreign investment and exporting audio-visual products. This plan was adopted by the Council of ministers in March 2021. It includes investments to enhance the entire value chain of the audio-visual industry based on Spain´s comparative advantages in the sector, including a well-established audio-visual industry, well-trained human capital and a globally recognized creative capacity. The plan includes all audio-visual sector formats (such as cinema, series, advertising, video games and animation). The "Spain Audio-visual Hub for Europe" aims to establish synergies with other sectors such as culture and tourism. The measures included build on four priorities: i) to turn Spain into a pole of attraction for audio-visual production, ii) to reduce administrative and regulatory costs associated with the sector, iii) to improve the competitiveness of firms in the sector by investing in their digitalisation, and iv) to generate talent and reducing the gender gap.

Investment 1 (C25.I1): Program for the promotion, modernisation and digitalisation of the audio-visual sector

The objective of the investment is to improve the competitiveness and resilience of the business and creative fabric of the audio-visual sector as well as to promote its internationalisation and attract foreign investment. This consists of investments in three different areas.

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

See table below. The date of the baseline for all indicators is the start of the action unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
363	C25.R1	M	Plan “Spain, Audio-visual Hub of Europe”.	Approval by Council of Ministers				Q1	2021	Approval by the Council of Ministers of the Plan "Spain, Audio-visual Hub of Europe". The plan combines public investments and reforms that aim to (i) internationalize the sector and increase Spain’s attractiveness as a destination of foreign investment; (ii) reduce the regulatory and administrative costs; (iii) improve the competitiveness of all enterprises trough the implementation of new technologies to enable the enterprise to compete in a digitalise market; and (iv) promote human capital by reducing the gender gap.
364	C25.R1	M	Entry into force of the general law on Audio-visual Communication.	Provisions in the Law on entry into force				Q1	2022	Entry into Force of the General Law on Audio-visual communication. This Law regulates the legal framework to provide audio-visual communication services in Spain and shall effectively transpose to the national legal system the Directive 2018/1808 of Audio-visual Communication Services. Its purpose is to adapt and update the legal framework applicable to audio-visual communication services and video sharing platform services in Spain. The Law also seek to guarantee level playing field for all different actors present in the market. Finally, the Law includes some mechanism to guarantee the rights of users (such as the protection of minors and the public against certain types of content).
476	C25.I1	T	Support of entities in the audio-visual sector in three different areas		EUR (million)	0	177	Q2	2026	For a total cumulative amount of EUR 177 000 000 in grants and contracts awarded (including any amendments): • Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to (i) promotion, modernisation or digitisation of the audio-visual sector or (ii) promotion of the internalisation of the audio-visual sector or (iii) attraction of foreign investment in the audio-visual sector including the simplification of public administrative procedures or • Confirmation by the administration or by the corresponding monitoring committee that respectively contracts and agreements, or parts thereof related to (i) promotion, modernisation or digitisation of the audio-visual sector or (ii) promotion of the internalisation of the audio-visual sector or (iii) attraction of foreign investment in the audio-visual sector including the simplification of public administrative procedureshave been performed.

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Y.3 Description of the reforms and investments for loan support

Investment 2 (C25.I2) – PERTE "New Economy of Language": Information in Spanish and other co-official languages.

This investment aims to promote the economic potential of Spanish and co-official languages by promoting the internationalization, dissemination and expansion of the media sector in these languages. In order to do so, this investment shall support projects for the digitalisation and dissemination of content, as well as the adoption by companies in the media sector of new technological tools for the management and processing of content in Spanish and co-official languages.

Investment 3 (C25.I3) – Audiovisual Hub Fund

This measure shall consist of a public investment in a Facility, the Audiovisual Hub Fund, in order to incentivise private investment and improve access to finance in projects related to films, fiction, television, content, digital culture, as well as multimedia and interactive content such as video games, immersive experiences and visual effects, among others and to develop capital markets in this area. The Facility shall operate by providing direct financing and equity and quasi-equity investments, directly or through intermediaries to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 280 000 000 of financing.

The Facility shall be managed by Sociedad Española para la Transformación Tecnológica (SETT) as the implementing partner. The Facility shall include the following product lines:

- SETT direct financing: this line shall provide direct loans to private companies (such as mid-caps companies and large corporations) and public companies to finance projects in the audiovisual sector. The loans shall be provided directly by SETT and each project co-financed by a third-party private investor(s). The funds provided by SETT shall represent a maximum of 70% of the total amount of the support to the investment. Private investors shall cover at least 30% of the total amount of investment support.
- Equity and quasi-equity investments: this line shall consist of the provision of direct equity investments through SETT and/or the transfer of funds to equity funds or other investment vehicles managed by private financial intermediaries which carry out equity investment operations in companies in the audiovisual sector. The maximum participation of the Fund shall not exceed 49 % of the investment vehicle funds. The equity investments by the Fund shall not cause the share of publicly owned equity in a final beneficiary to surpass 49% of the total equity.

In order to implement the investment into the Facility, Spain and SETT shall sign an Implementing Agreement, or Spain shall approve the corresponding legal instrument and associated documents that shall include the following content:

1. Description of the decision-making process of the Facility: The initial investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish government. The final investment decision of the Facility shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the investment committee or relevant equivalent governing body. For intermediated investments, the final investment decision shall be taken by intermediaries.

2. Key requirements of the associated investment policy, which shall include:

    a. The description of the financial product(s) and eligible final beneficiaries in line with the description of the measure.

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b. The requirement that all investments supported are economically viable**.**

c. A prohibition to refinance any outstanding loan.

d. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

e. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement or the legal instrument and associated documents setting up the facility, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including:
    1. The description of the implementing partner's monitoring system to report on the investment mobilized.
    2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.
    4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of SETT. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, digital target requirements; and iii) that the requirement for the intermediary to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected, including through the use of a positive declaration list and/or self-declarations for operations below EUR 10 000 000, before committing to finance an operation.
5. Requirements for digital investments carried out by the implementing partner: at least EUR 280 000 000 of the RRF investment into the Facility shall contribute to the digital objectives in accordance with Annex VII to the RRF Regulation[143].
6. Requirements for selecting financial intermediaries: SETT shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante through IT system such as Minerva for all financial actors involved.
7. Requirement to sign Funding Agreements: SETT shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement or the legal instrument and associated documents setting up the Facility. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:

[143] For the purpose of the computation of the digital contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VII to the RRF Regulation.

1. The obligation of the financial intermediary to take its decisions in compliance *mutatis mutandis* with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.

2. The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which *mutatis mutandis* shall be subject to all the monitoring, audit and control requirements specified above.

Y.4. Milestones, targets, indicators, and timetable for monitoring and implementation for loan support

See table below. The date of the baseline for all indicators is the start of the action unless indicated differently in the description of the action. Amounts in the table do not include VAT in relation to measure C25.I2.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
L76	C25.I2	T	Implementation of projects to digitalise and disseminate content		EUR (million)	0	2	Q2	2026	Finalisation of projects corresponding to a budget awarded of EUR 2 026 944 regarding the digitalisation, dissemination of content and the adoption of new technological tools for the management and processing of content in Spanish and co-official languages.
L77	C25.I3	M	Audiovisual Hub Fund: Entry into force of the Facility	Entry into force of the Implementing Agreement or of the legal instrument setting up the Facility				Q4	2023	Entry into force of the Implementing Agreement or of the legal instrument and associated documents setting up the Facility.
L79	C25.I3	M	Audiovisual Hub Fund: Legal financing agreements signed with final beneficiaries (including equity funds) and completion of the investment.	Legal financing agreements and certificate of transfer				Q2	2026	SETT, and intermediaries selected by SETT, shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees). SETT shall also have ensured that 100% of this financing shall contribute to digital objectives using the methodology in Annex VII of the RRF Regulation. Spain shall transfer EUR 280 000 000 to SETT for the Facility.

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Z. COMPONENT 26: PROMOTION OF SPORTS

According to the Spanish recovery and resilience plan, the sports sector represents 3,1 % of GDP in Spain and provides directly or indirectly for 2,1 % of the total employment in the country.

The main objective of this component of the Spanish recovery and resilience plan is to enhance the transformation of the sports sector through the digitisation of sports organisations and the upgrade of sports facilities to ensure their environmental sustainability and accessibility. It shall also support the promotion of sport for health purposes, notably through a better access to physical activity in areas at risk of depopulation, as well as through research in the field. Finally, the component shall include targeted investments to foster female participation in professional and amateur sport.

The component addresses the Country Specific Recommendations on promoting investments in innovation and in energy efficiency (Country Specific Recommendation 3 2019), promoting public and private investment and fostering the green transition (Country Specific Recommendation 1 2023, 1 2022 and 3 2020) and strengthening the resilience of the health system (Country Specific Recommendation 1 2020).

This component shall support and complement actions foreseen in other parts of the plan, such as those to promote healthy lifestyles in Component 18 (Reform of the Health System). Through the optimisation and upgrade of existing sports infrastructures, it shall also complement measures undertaken under Component 2 (Renovation) and support the transformation of the tourism sector in Spain in line with Component 14 (Tourism).

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).

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

Reform 1 (C26.R1) – Law for Sports

The objective of this legislative measure is to ensure health and safety in the practice of sports at all levels, to include gender equality, accessibility and social cohesion aspects in the regulation of sports, to modernise sports organisations and infrastructures through digitisation and through their ecological transformation and to promote the internationalisation of the sector. The legislation shall adapt the organisational structures of sport to the current challenges that it faces, taking account of lessons learned from the pandemic.

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

Investment 1 (C26.I1) – Digitalisation of the sports sector

The objective of this measure is to increase digitalisation in the sports sector.

The measure consists in the support for the digitalisation of sports federations, sports technical centres, high performance centres, sports medicine centres and the Antidoping Administration.

Investment 2 (C26.I2) – Ecological transition of sports facilities

The objective of this measure is to upgrade existing sports facilities.

This measure consists in the renovation of sports infrastructures, technical centres or sports facilities.

Investment 3 (C26.I3) – Promotion of Sports

The objective of this measure is to promote the participation of women and minors, as well as groups at risk of exclusion and people with disabilities, in sports.

www.parlament.gv.at

This measure consists of activities relating to sports.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
367	C26.R1	M	Entry into force of the law for Sports	Provision in the Law indicating its entry into force				Q4	2022	The Law shall foster health and safety in the practice of sports at all levels, gender equality, social inclusion and accessibility, the promotion of the international dimension of the model and the modernization of organisations, and infrastructures through respect for the environment and digitization.
370	C26.I1	M	Digitalisation of the sports sector	Final reports; or certificates of acceptance, statements of conformity or equivalent certifying that contracts and agreements (*convenios*) have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the digitalisation of the sports sector, including sports federations, sports technical centres, high performance centres, sports medicine centres and the antidoping administration, or confirmation by the administration that contracts and agreements (*convenios*) related to the digitalisation of the sports sector, including sports federations, sports technical centres, high performance centres, sports medicine centres and the antidoping administration have been performed, for a total cumulative amount of EUR 68,5 million in grants and contracts awarded (including any amendments).
373	C26.I2	M	Renovation of sports infrastructures, technical centres or sports facilities	Final reports; or certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Final reports confirming the completion of the activities awarded have been submitted by recipient entities or individuals for grants relating to the renovation of sports infrastructures, technical centres or sports facilities to increase digitalisation, energy efficiency or accessibility, or confirmation by the administration that contracts related to the renovation of sports infrastructures, technical centres or sports facilities to increase digitalisation, energy efficiency or accessibility have been performed, for a total cumulative number of 140 renovation actions. Interventions on energy efficiency shall achieve on average at least 30% reduction in primary energy savings.
374	C26.I3	M	Projects to promote equality in sports	Publication in OJ				Q2	2022	Award by CSD (National Council for Sports) of a call for proposals in the Official Journal, which is expected to select a minimum of 15 beneficiary projects to promote equality in sports, notably through training, professionalisation of female sports and visibility of female sports. The cumulative budget of the call shall be EUR 11 700 000.

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375	C26.I3	M	Activities relating to sports	Verification by the administration of the documentary justification for grants; or certificates of acceptance, statements of conformity, invoices duly signed off as conforming by the administration, documents evidencing the recognition of the corresponding obligation to pay, or other equivalent supporting documents, certifying that contracts and agreements (convenios), as well as expenditure supported by invoices and fees paid for the delivery of training activities, have been performed.				Q4	2025	In the area of sports, for a total cumulative amount of EUR 18 million: - Confirmation by the administration or by a public entity that contracts and agreements (*convenios*) (including amendments), as well as expenditure supported by invoices and fees paid for the delivery of training activities, or the corresponding parts thereof, have been performed. The contribution towards the total cumulative amount shall be the amount performed as defined in certificates of acceptance, statements of conformity or equivalent documents. - Verification by the administration or by a public entity of the documentary justification for grant payments. The contribution towards the total cumulative amount shall be the amount to be subsidised in that verification.

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AA. COMPONENT 27: MEASURES AND ACTION TO PREVENT AND COMBAT TAX FRAUD

This component of the Spanish recovery and resilience plan addresses the challenges of preventing and combating tax fraud and tax evasion. The objective of the component is to increase tax compliance and collect more tax revenue. The component addresses among others the Country Specific Recommendations on strengthening fiscal and public procurement frameworks at all levels of government (Country Specific Recommendation 1 2019) and on – when economic conditions permit – the pursuit of fiscal policies aimed at achieving prudent medium-term budgetary positions and ensuring debt sustainability, while encouraging investment (Country Specific Recommendation 1 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).

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

Reform 1 (C27.R1) – Adoption of the Anti-fraud Law

The objectives of this reform are to strengthen rules against tax avoidance practices that directly affect the functioning of the internal market as well as to amend indirect and direct taxation, certain local government taxes and gambling regulation. The reform introduces changes in the regulation aimed at establishing tax justice parameters and facilitating actions aimed at preventing and fighting fraud by reinforcing tax control.

The reform consists of the adoption and entry into force of a Law against Tax evasion and Fraud which:

- Enlarges the perimeter of transactions where e-payments are authorised (signatures & professionals) and set a legal threshold for cash payments;
- Updates the list of tax havens according to transparency, no taxation and harmful tax regimes criteria;
- Implements changes to the rules for making people with tax arrears;
- Implements a ban on ‘double-use software’;
- Introduces a reference value for the tax base in property taxation.

The law shall be adopted by 30 June 2021. The law shall enter into force by 30 June 2022. The reform envisages a provisional assessment of the law by 31 December 2022 and, based on that assessment, there may be amendments in 2023.

Reform 2 (C27.R2) – Modernisation of the Tax Agency

The Tax Agency is entrusted with the implementation of the State tax system and the customs system and carries out its activities within the framework of the Strategic Plan 2020-2023. This Strategic Plan, which relies extensively on the use of IT solutions, is revised every year to ensure it is adapted to new tax policy developments, sources of information, taxpayers’ behaviour and technological developments. The objective of this reform is supporting the implementation and annual review of the Strategic Plan 2020-2023 which aims at modernising the agency provision of services to reduce tax fraud and evasion. Reform 2 interacts closely with other reforms in this component. The reform shall include

- Increasing human resources at the Tax Agency in line with its medium-term needs and
- Carrying out a review of the Agency’s buildings to modernise technology and increase energy efficiency.

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The reform shall be implemented by 31 December 2023.

Reform 3 (C27.R3) – Enhanced assistance to taxpayers

The objectives of this reform are improving the assistance to taxpayers. A key element of the Tax Agency's strategy for 2020-2023 is to improve services to taxpayers with increased use of electronic platforms (the so-called "ADIs", Integral Digital Administration). The reform consists of providing new services to facilitate corporate and personal income taxation as well as VAT taxation. New services are to include enhanced communication methods, help desk services and consultation of user's data as well as tax declarations and handling returns. The provision of such services are planned to be increased in three waves over 2021-2023 with the goal that progressively more and more customers choose using the electronic services instead of visiting their local tax bureaus. With these measures, the Agency aims at making it easier for their clients to comply with the tax code and, thereby, increase tax revenue.

The implementation of the reform shall be completed by 30 June 2023.

Reform 4 (C27.R4) – International dimension

The objective of this reform is to increase and optimise the use IT systems in international cooperation to fight tax fraud and evasion. This reform, following international agreements in the policy area, consists of taking measures to facilitate taxpayers' compliance with their tax obligations (including data in personal income tax), to step up fight against undeclared activities and shadow economy, and review the quality and usefulness of the information obtained from the various countries. These goals are expected to be achieved via greater use of more sophisticated IT systems and deployment of online services to the taxpayers.

The reform shall be implemented by 31 December 2021.

Reform 5 (C27.R5) – Cooperative model

The objective of this reform is to improve the relations of the Tax Agency with its stakeholders such as large corporations, SMEs, self-employed and relevant associations as well as justice system as a way to achieve higher compliance with tax obligations. Regarding taxpayers, the Agency aims at better cooperation and higher compliance via voluntary tax transparency reports. Cooperation with judges, prosecutors and courts are expected to be increased by increasing tax investigations.

The reform shall be implemented by 31 December 2021.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
376	C27.R1	M	Entry into force of the Law against Tax Evasion and Fraud	Provision of the law indicating its entry into force				Q2	2022	Entry into force of a Law against Tax Evasion and Fraud ('*Ley de medidas de prevención y lucha contra el fraude fiscal*') which: -Enlarges the perimeter of transactions where e-payments are compulsory (firms & professionals) and set legal thresholds for cash payments -Updates the list of tax havens according to transparency, no taxation and harmful tax regimes criteria. -Implements changes to the rules for listing people with tax arrears. -Implements a ban on "double-use software". -Introduces a reference value for the tax base in property taxation.
377	C27.R1	M	Interim assessment of the effects of the Law against Tax Evasion and Fraud.	Publication of the report in the Ministry of Finance Website.				Q4	2022	Ministry of Finance shall carry out an interim assessment of the Law against Tax Evasion and Fraud. This assessment with possible recommendations for improvements will be published in the Ministry of Finance Website.
378	C27.R2	T	Modernisation of the Tax Agency - Number of staff at the Tax Authority		Number	25 325	26 320	Q4	2021	Increase the number of staff at the Tax Authority to at least of 26 320 employees. Date of the baseline: 31 December 2020. The baseline and the target shall only consider full-time public servants with permanent contracts.
379	C27.R2	T	Modernisation of the Tax Agency – Tax investigations		Number	5 743	6 591	Q4	2021	Authorities shall carry out 6 591 tax investigations (number of tax investigations carried out during 2021) to discover unreported taxable activities. Date of the baseline: 31 December 2020.
380	C27.R3	T	Delivery of enhanced assistance to taxpayers - Sociedades Web upgraded and available for at least 1 666 123 taxpayers.		Number	0	1 666 123	Q4	2021	*Sociedades Web*, a service aimed at corporate income taxpayers, shall be upgraded and it shall automatically present tax information, previously reported by companies to the public administration, which is relevant for the tax declaration. Upon completion of that upgrade the service shall be made available to 1 666 123 corporate income taxpayers. Date of the baseline: 31 December 2020.
381	C27.R3	T	Delivery of enhanced assistance to taxpayers - Renta Web upgraded and available for at least 1 779 505 taxpayers		Number	0	1 779 505	Q4	2021	*Renta Web* is a software aimed at Personal Income Tax which will allow the direct importing of the "*libros registro*" into the personal income tax returns. It will be available for 1 779 505 personal income taxpayers. Date of the baseline: 31 December 2020.
382	C27.R3	M	Delivery of four Digital Support Platforms	Publication of a report of the Tax Agency				Q2	2023	The Tax Agency shall put in place and make operational four Tax Digital Support Platforms (DSPs). The DSPs shall act as virtual online counters which provide taxpayers with a wider assistance

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										service, enabling them to get in touch with the Tax Agency in different languages with a view to carry out online support procedures which shall include: (1) information services related to i) census information; ii) VAT; iii) personal income tax, and (2) assistance services related to: i) census declarations; and ii) quarterly VAT self-assessments for lessors and VAT returns for taxable persons commencing their activity.
383	C27.R4	T	International dimension - Registered foreign tax payers identified		Number (%)	0	85	Q4	2021	To improve tax compliance in particular of those taxpayers who appear in the register as foreign taxpayers, the Tax Agency shall carry out a project that shall utilise new information on taxpayers from various international sources such as FATCA and CRS. Upon completion of the project, the international information received is expected to be suitable for risk analysis. The target of the project shall be that tax data from at least 85% of the registered foreign taxpayers of which the Tax Agency received information in 2019 have been identified and its tax data has been checked in order to be used in risk analysis by 31 December 2021. Date of the baseline: 31 December 2020. “Registered foreign taxpayers” are those taxpayers on which the Spanish Tax Agency has received information with the scope of FATCA (Foreign Account Compliance Act) and CRS (Common Reporting Standard) and DAC2. In 2019 by means of these agreements the Spanish Tax Agency received information on 1 954 860 taxpayers.
384	C27.R5	T	Cooperative model – Transparency Reports		Number	0	20	Q4	2021	The Tax Agency shall implement a project in 2021 which shall encourage multinational enterprises to disclose information about their operations. These disclosures may have consequences in taxation of those companies. The target shall be 20 Transparency Reports submitted in 2021.

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AB. COMPONENT 28: ADAPTING THE TAX SYSTEM TO THE REALITY OF THE TWENTY-FIRST CENTURY

The measures in component 28 of the Spanish recovery and resilience plan comprise various tax measures such as the emergency measures decided in the acute phase of the economic crisis in 2020, introduction of new taxes in the context of the 2021 state budget and medium term projects to review and develop the tax system more fit for its purpose. The measures also contain tax incentives to accelerate the green transition. The objectives pursued by the reform of the Spanish tax system are to make it more equitable, progressive, sustainable and fair, while deepening the design of green taxation, incorporating a gender perspective and enhancing public policies of general interest, such as health protection. The reforms also aim at contributing positively to economic growth, job creation, economic resilience and inter-territorial cohesion. As the overall ratio of tax revenue to GDP in Spain is lower than in peer economies, there is scope to raise revenues and foster the medium and long-term sustainability of public finances.

The component addresses among others the Country Specific Recommendations on strengthening fiscal and public procurement frameworks at all levels of government (Country Specific Recommendation 1 2019), on – when economic conditions permit – the pursuit of fiscal policies aimed at achieving prudent medium-term budgetary positions and ensuring debt sustainability, while encouraging investment (Country Specific Recommendation 1 2020), on electrification of transport (Country Specific Recommendation 3 2023 and 4 2022), on increasing investment in the ecological and digital transition (Country Specific Recommendation 1 2023, 1 2022 and 3 2020) and on increasing the availability of social and affordable energy-efficient housing, in particular through renovation (Country Specific Recommendation 3 2023 and 4 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).

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

Reform 1 (C28.R1) – Measures taken in 2020 and 2021 to mitigate the effects of the COVID-19 pandemic

Spain put in place over 2020 and 2021 several tax measures to mitigate the negative impact of the economic crisis caused by the outbreak of COVID19. These measures included deferral of tax and customs debts, suspension and extension of tax deadlines, possibilities for simplified personal income tax, SMEs' corporate tax and VAT regimes, temporary reduction of the VAT rate of certain goods needed to combat the health crisis and the creation of the Insolvency Fund for non-financial corporates. The objective of these measures was to mitigate the economic and social impact of the pandemic. These measures shall enter into force as of 1 February 2020 and some of them shall continue in 2021.

The implementation of the measure shall be completed by March 31 2021.

Reform 2 (C28.R2) – Tax benefits reform

The objective of this reform is to increase government revenues and modernise the tax system.

This measure consists in regulatory reforms removing or modifying tax benefits that shall be estimated at the time of their entry into force to permanently increase revenues by 0.1 percentage points of GDP.

Reform 3 (C28.R3) – Establishment of a committee of experts for tax reform

The authorities shall establish a Committee of Experts on 12 April 2021 to examine the features of an optimal tax system and make recommendations on how to modernise and adapt current taxation

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in a coherent manner. In particular, the Committee of experts shall pay attention to the following areas:

- environmental taxation;
- corporate taxation;
- taxation of the digitalised economy;
- taxation on wealth, including property taxation and concrete implementation of the harmonisation in this area;
- taxation of emerging economic activities; and
- gender equality.

The amendments to the tax system based on the Committee of experts's recommendations or on other analyses from the Ministry of Finance shall enter into force by 31 March 2023.

The implementation of the measure shall be completed by March 31 2023.

Reform 4 (C28.R4) – Reform of tax measures contributing to the ecological transition

This reform contain tax measures that aim to support green transition. The measures shall include:

- the establishment of a tax on the deposit of waste in landfills and incineration plants;
- the introduction of a tax on non-reusable plastic packaging;
- the amendment of the tax on fluorinated greenhouse gases;
- taxes or payments related to mobility such as road tolls and vehicle registration taxes; and,
- the revision of the subsidies for mineral oils used as fuel.

The implementation of the measures shall be completed by 30 June 2022.

Reform 5 (C28.R5) – Approval of the Digital Services Tax

This reform shall introduce a levy based on the turnover of companies with a net turnover of more than EUR 750 000 000 and income from the provision of certain digital services such as online advertisement and intermediation services in Spain. The levy is independent of whether the company is a resident or not in the Spanish territory. The levy shall enter into force in the first quarter of 2021. The reform shall also include an impact assessment report of the measure, which shall be issued by 31 March of 2022 and 2023.

The implementation of the measure shall be completed by March 31 2021.

Reform 6 (C28.R6) – Approval of the Financial Transaction Tax

This measure shall introduce a levy based on the purchase value of shares of listed Spanish companies with market capitalisation greater than EUR 1 000 000 000. The implementation of the reform came into force in the first quarter of 2021. The reform shall also include an impact assessment report of the measure, which shall be issued by the 31 March of 2022 and 2023.

The implementation of the measure shall be completed by March 31 2021.

Reform 7 (C28.R7) – Short-term tax measures on personal taxes

The reform shall increase the degree of progressivity and redistribution of the personal income tax, by means of amendments to the Personal Income Tax Act and the Wealth Tax Act. Notably, it shall raise by 2 percentage points the rate on the general national scale from EUR 300 000 as a general basis for assessment, and savings by 3 percentage points from EUR 200 000. Moreover, the limit on the reduction of individual pension contributions from EUR 8 000 to EUR 2 000 shall be reduced and the current limit for contributions made by the company to its employee shall be increased from

EUR 8 000 to EUR 10 000. In addition, as regards the wealth tax, the reform shall increase the rate applicable to the last band of the tariff by 1percentage point, from 2,5 % to 3,5 % (for assets of more than EUR 10 000 000). The implementation of the reform was to be completed by 1 January 2021.

The implementation of the measure shall be completed by March 31 2021.

Reform 8 (C28.R8) – Short-term adoption tax measures in corporate tax

The reform shall amend the Corporate Tax Act in order to increase the contribution of this tax to the support of public spending, while also introducing simplifications to the exemptions and deductions in order to ensure a minimum rate of 15 % by taxpayers. On the other hand, the exemption for dividends and capital gains generated by their shareholding in subsidiaries, both resident and non-resident in Spanish territory, shall be reduced by 5 %.

The implementation of the measure shall be completed by March 31 2021.

Reform 9 (C28.R9) – Short-term tax measures in indirect taxes

The reform shall extend the application of standard rate of the VAT tax, set at 21 %, to soft drinks, juices and gaseous drinks with added sugar. Such a measure constitutes a social commitment to promote the responsible consumption of these categories of beverages and is consistent with the aim of financing the external costs of Spain's welfare state, resulting in this case from unhealthy diets. Moreover, the tax rate of insurance premiums shall be raised by two percentage points, to 8 %, remaining however on the medium-low band in relation to neighbouring countries.

The implementation of the measure shall be completed by March 31 2021.

Investment 1 (C28.I1) – Fiscal incentives for purchases of electric vehicles and installations of charging points

The objective of this measure is to incentivise the roll-out of electric vehicles and charging stations.

The measure consists in tax declarations related to the purchase of plug-in and fuel cell electric vehicles or the installation of charging stations.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
385	C28.R1	M	Fiscal measures adopted in 2020 and 2021 to alleviate the effects of the COVID-19 pandemic.	Provision of the laws and Royal Decree Laws indicating their entry into force				Q1	2021	Entry into force of the tax measures adopted in 2020 and 2021 to alleviate the adverse economic and social effects of the COVID-19 pandemic: 1. Transitory regulations: various Royal Decree-laws approved by the Government since the beginning of the COVID-19 pandemic. 2. Modification of state regulations: - Royal Legislative Decree 1/1993, of September 24, which approves the Consolidated Text of the Law of the Tax on Patrimonial Transmissions and Documented Legal Acts. - Law 37/1992, of December 28, on Value Added Tax. - Law 49/2002, of December 23, on the tax regime of non-profit entities and on tax incentives for patronage. - Law 58/2003, of December 17, General Tax. - Law 35/2006, of November 28, on Personal Income Tax
386	C28.R2	M	Tax benefits reform	Provisions of legislation indicating their entry into force				Q2	2026	Entry into force of legislation, removing or modifying tax benefits, that shall be estimated at the time of their entry into force to permanently increase revenues by 0.1 percentage points of GDP.
387	C28.R3	M	Appointment of the Committee of experts by the Secretary of State of Finance.	Publication on webpage				Q2	2021	Appointment of a Committee of experts to guide the reform of the tax system. The Committee shall be responsible for carrying out a technical analysis of the necessary reforms, taking into account the current scenario as well as the expected situation in the medium and long term, with particular attention to the following areas: environmental taxation, corporate taxation, taxation of the digital economy, taxation on wealth and concrete harmonisation in this area, taxation of emerging economic activities.
388	C28.R3	M	Entry into force of the reforms derived from the Committee's recommendations or other analyses from the Ministry of Finance	Provisions of the reforms indicating their entry into force				Q1	2023	Entry into force of reforms derived from the Committee of experts' recommendations or from other analyses from the Ministry of Finance in the areas of Environmental Taxation, Corporate Taxation, Wealth Taxation, Health Taxation and Personal Income Tax on Capital Income, which shall include among others the entry into force of increases in the diesel tax. These reforms, together with measures introducing limitations on the compensation of negative tax bases which are outside the scope of the RRP, shall be estimated at the time of their entry into force to permanently increase revenues by at least 0.3 percentage points of GDP.
389	C28.R4	M	Taxes on single-use plastics and waste	Provision of the law indicating its entry into force				Q3	2021	Entry into force of the Law regulating taxes on plastic and the deposit and incineration of waste to promote circular economy and reduce the use of single-use plastics.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
390	C28.R4	M	Analysis of the Vehicle Registration Tax and the Traffic Tax	Publication on webpage				Q1	2022	The reform envisages an analysis of the Vehicle Registration Tax the Traffic Tax or payments such as road tolls. Based on this analysis a revision of the law shall be considered to promote more sustainable road transport and to reduce GHG emissions. In line with the milestone description, the analysis shall identify the specific provisions of the law which are being considered as requiring amendments in the light of the analysis
391	C28.R4	M	Entry into force of the reform of tax on Fluorinated Gases	Provision of the law indicating its entry into force				Q2	2022	Entry into force of the reform of the Tax on Fluorinated Gases to discourage their use and reduce tax avoidance.
392	C28.R5	M	Digital Services Tax	Provision of the law indicating its entry into force				Q1	2021	Entry into force of the Law on certain digital services tax (*Ley 4/2020, de 15 de octubre, del Impuesto sobre Determinados Servicios Digitales*) to generate new sources of revenue to the government based on emerging business sectors while developing the tax system in a coherent manner and where relevant in the international context.
393	C28.R6	M	Financial Transaction Tax	Provision of the law indicating its entry into force				Q1	2021	Entry into force of the Law on Financial Transaction Tax (*Ley 5/2020, de 15 de octubre, del Impuesto sobre las Transacciones Financieras*) to generate new sources of revenue to the government while developing the tax system in a coherent manner and where relevant in the international context.
394	C28.R7	M	Modifications of Personal Income Tax and Wealth Tax in 2021	Provision of the Budget Law indicating its entry into force				Q1	2021	Entry into force of the modifications introduced by the Budget Law for 2021 and the development regulations related to Personal Income Tax and Wealth Tax to reduce the government deficit and to make the personal income taxation more progressive.
395	C28.R8	M	Modifications of Corporate Income Tax in 2021	Provision of the Budget Law indicating its entry into force				Q1	2021	Entry into force of the modifications introduced by the Budget Law for 2021 and the development regulations related to Corporate Income Tax to increase corporate tax revenue.
396	C28.R9	M	Modifications of indirect taxes in 2021	Provision of the Budget Law indicating its entry into force				Q1	2021	Entry into force of the modifications introduced by the Budget Law for 2021 and the development regulations related to indirect taxes to promote healthier diets via the reduction of consumption of certain sugary beverages and to increase central government revenues via increasing the tax on insurance premiums.
512	C28.I1	T	Tax deductions declared for the purchase of EVs or the		million EUR	0	210	Q2	2026	Tax declarations for a total amount of deductions of EUR 210 million related to the purchase of plug-in and fuel cell electric vehicles or the installation of charging points shall be submitted.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			installation of charging stations							

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AC. COMPONENT 29: IMPROVING THE EFFECTIVENESS OF PUBLIC SPENDING

The reforms in component 29 of the Spanish recovery and resilience plan aim at (i) improving the effectiveness of public spending via strengthening the framework and practices for spending reviews and (ii) aligning the central government budget with sustainable development goals and the principles of green budgeting.

The objective of the component of the plan is to improve the quality of public expenditure, in particular, by reviewing its composition and refocusing its use, to support economic growth and job creation, and ultimately to make public finances stabile and public debt more sustainable over the medium term. The reforms also address the challenges posed by the new economic and social reality.

The component addresses the Country Specific Recommendation on – when economic conditions permit – the pursuit of fiscal policies aimed at achieving prudent medium-term budgetary positions and ensuring debt sustainability, while encouraging investment (Country Specific Recommendation 1 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).

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

Reform 1 (C29.R1) – Public spending review and evaluation process

The objective of this reform is to set up a permanent framework that ensures improvements in the quality of public spending, strengthens fiscal stability and the sustainability of general government finances. This reform contains four sub-elements:

- Incorporation into the decision-making process of the recommendations of the spending review 2018-2020 (phase I and phase II): To achieve an effective follow-up of the phase I and II recommendations, budgetary units who were given recommendations shall be given a deadline to reply to these recommendations in line with the principle of "comply or explain". The Ministry of Finance is expected to be tasked to monitor the follow-up and produce an annual report on the response to the recommendations.
- Launching of phase III of the spending review 2021: The third phase of the spending review is planned to focus on financial instruments and municipality waste management;
- New public spending review and evaluation process (for 2022-2026): Future spending reviews in this cycle would be carried out by the independent fiscal authority (Autoridad Independiente de Responsabilidad Fiscal, AIReF). The focus, coverage and timeline of these future reviews shall be decided by the Council of Ministers after consultations with AIReF. The aim is to publish a report annually in 2022-2026;
- Strengthening the capacity of the evaluator (AIReF): AIReF's statute shall be modified to create a new unit responsible for the public spending reviews.

Reform 1 may be seen as supporting coherence and other reforms in the Spanish recovery and resilience plan, notably in components 6, 17, 18, 21, 23 and 28, where the recommendations based on phase I and II of the spending review have fed into those reform priorities.

This reform is expected to be completed by 30 June 2023.

Reform 2 (C29.R2) – Alignment of the Central Government Budget with the Sustainable Development Goals of the 2030 Agenda

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The objective of this reform is to align the state budget with the Sustainable Development Goals (SDGs), which are underlying the whole plan. The reform shall consist in the publication of a report in the context of the state budget process that, in compliance with a predefined methodology, shall reflect the alignment of public investments with the SDGs. This reform builds on the methodology and monitoring framework currently being designed with support of the EU Technical Support Instrument.

The implementation of the measure shall be completed by 30 September 2021.

Reform 3 (C29.R3) – Alignment of the Central Government Budget with green budgeting

The objective of this reform is to align the state budget with the EU green budgeting reference framework in the medium term. It reinforces reform 2 and more generally the green aspirations of the plan. The reform shall consist of the publication of two reports, in the context of the central government budget process that shall respectively map green and brown expenses over the annual budget laws for 2023 and 2024. This reform builds on the methodology and monitoring framework currently being designed with support of the EU Technical Support Instrument.

The implementation of the measure shall be completed by 30 June 2023.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
397	C29.R1	M	Setting-up of a permanent team in the Ministry of Finance for the active monitoring of the implementation of the results of the spending reviews and approval of the Order of Elaboration of the Annual Budgetary law	Provisions of the legislation indicating its entry into force. Order of Elaboration of the Annual Budgetary Law				Q2	2021	Entry into force (i) of the setting-up within the Ministry of Finance (in the Secretariat of State for Budget and Expenditure) of a permanent team for the active monitoring of the implementation of the results of the spending reviews, promoting the "comply or explain" principle; and (ii) of the commitment of the Ministry of Finance to publish an annual report with responses to all spending review recommendations issued by AIReF. The Order of Elaboration of the Annual Budgetary Law shall include the commitment of the Central Administration and Social Security to monitor and follow-up through the budget cycle the recommendations of the spending reviews, including measures that have been implemented or are scheduled to be implemented in the following year.
398	C29.R1	M	Phase III of the spending review	Approval by Council of Ministers				Q2	2021	The Council of Ministers shall decide on the launching of phase III of the spending review in 2021. The third phase of the spending review shall address at least two areas: financial instruments and municipal waste management. The spending review shall be carried out by AIReF.
399	C29.R1	M	Creation of a permanent unit within AIReF responsible for carrying out the spending reviews mandated by the government.	Provisions of the RD indicating its entry into force				Q2	2021	Entry into force of the amendment of the Royal Decree 215/2014, of the Organic Statute of AIReF, with the creation of a permanent unit in charge of carrying out the spending reviews commissioned by the Government.
400	C29.R1	M	Approval by Council of Ministers of the new cycle (2022-26) of spending reviews to be commissioned to AIReF.	Provision of the agreement of the Council of Ministers indicating its entry into force				Q4	2021	The new multiannual public spending review cycle shall cover the period 2022-2026. To properly plan the application and collect the necessary information for each phase of the spending review, after consultation with AIReF, the Council of Ministers shall decide and publish at least the policy areas, the public entities concerned and the time periods to be covered by the analysis as well as relevant methodological aspects.
401	C29.R1	M	Publication of a monitoring report	Publication in the Ministry of Finance webpage				Q1	2022	Annual publication of a monitoring report. The report shall list the recommendations issued by AIReF and detail the regulatory changes or other measures taken to address them. Where the spending centres to which the recommendations are addressed do not agree with them, appropriate justification shall be included.
402	C29.R1	M	Phase III of the spending review	Publication of the reports in AIReF webpage				Q2	2023	Publication of the reports of the third phase of the spending review by AIReF.
403	C29.R2	M	Budget Alignment Report with SDGs	Publication as Complementary documentation in the Annual Budgetary Law				Q3	2021	Publication of the report accompanying the 2022 draft Budget Law on its alignment with the Sustainable Development Goals.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
404	C29.R3	M	Green Budgeting alignment Report	Publication as Complementary documentation in the Annual Budgetary Law				Q3	2022	Report on Green Budget (green dimension) accompanying the Annual Budget Law for 2023.The report shall map green expenses in the annual budget law and be prepared in line with the methodology and monitoring framework designed with the support of the EU Technical Support Instrument.
405	C29.R3	M	Green Budgeting alignment Report	Publication as Complementary documentation in the Annual Budgetary Law				Q2	2023	Report on Green Budget (brown dimension) accompanying the Annual Budget Law for 2024.The report shall map brown expenses in the annual budget law and be prepared in line with the methodology and monitoring framework designed with the support of the EU Technical Support Instrument.

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AD. COMPONENT 30: PENSIONS

The objective of the component of the Spanish recovery and resilience plan is to reform the pension system in order to i) ensure the financial sustainability of the system in the short, medium and long term, ii) maintain the purchasing power of pensions, iii) preserve the adequacy of pensions, iv) protect pensioners from poverty and v) ensure intergenerational equity. The reform measures build on the broad parliamentary consensus on the adoption of the recommendations of the Toledo Pact[144]. The measures, which are still subject to social dialogue, include: i) the separation of funding sources, ii) a revised indexation mechanism of pension benefits, iii) incentives for late retirement and regulatory changes concerning early retirement, iv) changes to the contribution period for the calculation of the retirement pension, v) a new system of contributions for self-employed based on real income and vi) the development of occupational pension schemes through collective bargaining.

The component addresses the Country Specific Recommendations on preserving the sustainability of the pension system (Country Specific Recommendation 1 2019) and pursuing fiscal policies, when economic conditions permit, aimed at achieving prudent medium-term budgetary positions and ensuring debt sustainability, while encouraging investment (Country Specific Recommendation 1 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).

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

Reform 1 (C30.R1) – Separation of sources of social security funding

The objective of the reform is to change the financing of the pension system in line with the Toledo Pact recommendations so that contributory benefits are financed through social contributions and non-contributory benefits are paid from the state budget. The reform shall consist of the state taking over the financing of a number of expenditure items, which are currently covered by social contributions. The reform shall strengthen the link between contributions and entitlements and improve the financial sustainability of the contributory system.

The expenditure items that were formerly financed though social contributions but under this reform are considered as non-contributory and financed through the state budget consist of i) a part of non-contributory employment policies, ii) reductions in the social security contribution to promote employment, iii) childbirth and childcare allowances, iv) expenditure related to early retirement, v) the maternity pension supplement, v) pensions for family members, vi) support measures ('implicit subsidies') to special schemes and vii) the cost of complementing the gaps in contributions for the calculation of the old-age pension.

The reform has started through provisions in the general state budget for 2021, and shall be implemented progressively through transfers from the state budget to the social security budget.

The measure shall be implemented by 31 December 2023.

Reform 2 (C30.R2) – Maintenance of the purchasing power of pensions, alignment of the effective retirement age with the statutory retirement age, adaptation of the calculation period for the calculation of the retirement pension to new careers and replacement of the sustainability factor by an intergenerational equity mechanism

The objectives of the reform are to i) guarantee the purchasing power of pensioners, ii) increase labour participation at ages close to the legal retirement age, iii) postpone retirement, iv) reinforce the

[144] The recommendations of the Toledo Pact have been published in the Official Journal on 10 November 2020: https://www.congreso.es/public_oficiales/L14/CONG/BOCG/D/BOCG-14-D-175.PDF.

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progressivity of the contribution system, v) adapt the current regulation to discontinuous careers and other forms of atypical work and vi) address the impact of the forthcoming demographic changes without worsening the adequacy of current and future pensions. The reform consists of four separate regulatory reforms in line with the Toledo Pact recommendations, to be adopted in two steps.

The reforms to enter into force by 31 December 2021 are:

- A new indexation mechanism that links pension benefits to inflation, with the objective to guarantee the purchasing power of pensioners in a permanent manner.
- Alignment of the effective retirement age with the statutory retirement age, with the objectives to increase labour participation at ages close to the legal retirement age, and to postpone retirement. The measure shall consist of the following regulatory changes:
    a. Creating new incentives for delaying retirement (increased economic incentives to delay retirement and the promotion of compatibility between work and pension). In particular, those workers that defer retirement shall be entitled to choose among: an increase of the pension amount for each complete additional contribution year credited between the legal age of retirement and the effective retirement; a lump-sum payment; and a combination of the former two.
    b. Reinforcing disincentives in the regulation of early retirement elements of current regulation of early retirement. The reduction rate for early retirement shall be modified in order to increase the effective retirement age and to remove the privileged treatment given to those pensioners with the maximum contribution base. Collective bargaining provisions that force access to pension at the standard retirement age are to be prohibited.

The reforms to enter into force by 31 December 2022 are:

- The adjustment of contributory period for the calculation of the retirement pension, with the objective to reinforce the progressivity of the system and adapt the current regulation to discontinuous careers and other forms of atypical work.
- Replacement of the sustainability factor with a mechanism that guarantees intergenerational equity and budgetary sustainability. The objective of the measure is to address the impact of the forthcoming demographic changes without worsening the adequacy of current and future pensions.

The measure shall be implemented by 31 December 2022.

Reform 3 (C30.R3) – Reform of the Social Security contribution system for the self-employed

The objective of the reform is to equalise the treatment of workers and self-employed, to increase contributions to the pension system and to ensure that self-employed receive an adequate pension income. The reform shall amend the contribution regime of self-employed. The reform shall base the contributions of self-employed on real income, instead of a self-chosen contribution base, in line with the Toledo Pact recommendations. The final contribution shall be calculated based on the self-employed professional income provided by the tax authorities. The reform shall be implemented gradually through increases in the minimum contribution base to allow for adaptation to the new regime.

The measure shall be implemented by 30 June 2022.

Reform 5 (C30.R5) – Review of the current supplementary pension system

The reform shall revise the regulatory framework for the supplementary pension system, with the objective to increase coverage of occupational pension schemes agreed through collective bargaining, preferably on a sectoral level. The new legal framework for occupational pension schemes is aimed to cover workers without occupational pension schemes in their companies and self-employed who currently do not have access to these second-pillar schemes.

The specific measures of the reform shall include:

i. Creation of publicly promoted funds for occupational retirement provision, managed by the private sector.
ii. Incentives and regulatory changes to increase the coverage of occupational pension schemes agreed through collective bargaining.
iii. Simplification of the procedures of the pension schemes.
iv. Regulatory changes to promote the mobility of workers between different companies and sectors.
v. Tax incentives to promote participation in collective occupational schemes
vi. Limiting management costs for collective occupation schemes below 0,30 % of assets under management.

The implementation of the reform has started through provisions in the general state budget for 2021 shifting tax incentives formerly associated with individual pension schemes in favour of the collective schemes (measure v. above) and through the public promotion of funds for occupational retirement provision (measure i. above).

The measure shall be implemented by 30 June 2022.

Reform 6 (C30.R6) – Adjustment of maximum contribution base

The reform shall increase the maximum contribution base of the pension system and adjust maximum pensions in order to widen the contribution base, increase the progressivity of the pension system and to increase overall revenue. The measures are in line with the Toledo Pact recommendations. The adjustment of the system is gradual to allow contributors to adapt to the changes. Maximum pensions and maximum contribution bases are increased correspondingly with a view to maintain the contributory nature of the system. The reform shall be implemented gradually, over the next thirty years.

The measure shall enter into force by 31 December 2022.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
406	C30.R1	M	Separation of financing for the Social Security	Provision of the law indicating its entry into force				Q4	2020	Entry into force of Law 11/2020, of 30 December, on the 2021 General State Budget, of the separation of sources of financing for Social Security. Annually, the State shall transfer to the Social Security system an amount equivalent to the expenditure non-contributory items. This shall enable the reduction of the Social Security deficit and its transfer to the Central Administration, which has the adequate tools to address it. It shall also dispel doubts on the solvency on the system improving the conditions to address the medium and long-term challenges. The 2021 State Budget Law shall foresee a first and significant step in this direction.
407	C30.R2	M	Maintenance of purchasing power of pensions and the alignment of the effective retirement age and the legal retirement age	Provision of the legislation indicating its entry into force				Q4	2021	Entry into force of legislation published in the Official Journal aiming at the: a) Maintenance of purchasing power of pensions: a new revaluation mechanism that links pensions to inflation will be developed to ensure that purchasing power of pensioners is guaranteed in a permanent manner. b) Alignment of the effective retirement age and the legal retirement age: providing incentives for delaying retirement, including increased economic incentives and the promotion of reconciliation between work and retirement in order to increase labour participation at ages close to the legal retirement age and postpone retirement.
408	C30.R2	M	Adjustment of the computation period for the calculation of the retirement pension	Provision of the legislation indicating its entry into force				Q4	2022	Entry into force of legislation for the adjustment of the computation period, extending the computation period for the calculation of the retirement pension.
409	C30.R2	M	Replacement of the sustainability factor with an intergenerational equity mechanism	Provision of the legislation indicating its entry into force				Q4	2022	Entry into force of legislation of the replacement of the current sustainability factor that links pensions to life expectancy with a mechanism that guarantees intergenerational equity and budgetary sustainability by adjusting to demographic changes. An impact assessment that proves the intergenerational equity is guaranteed.
410	C30.R2	M	Updated projections showing how the pension reforms undertaken in 2021 and 2022 ensure long-term fiscal sustainability	Publication of a report on the Social Security Website				Q4	2022	Publication of updated projections showing how the pension reforms undertaken in 2021 and 2022 ensure long-term fiscal sustainability, also taking into account the impact of other structural reforms, such as labour market reforms.
411	C30.R3	M	Reform of the Social Security contribution system for the self-employed	Provision of the legislation indicating its entry into force				Q2	2022	Entry into force of legislation of the reform of the Social Security contribution system for the self-employed, gradually shifting the contribution system to be based on real income.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
413	C30.R5	M	Review of tax breaks related to the current supplementary pension system	Provision of the law indicating the entry into force of final provision 11 and Article 62				Q4	2020	Entry into force of Law 11/2020, of December 30, on the 2021 General State Budget, of the review of tax breaks related to the current supplementary pension system. The right to tax breaks shall be transferred from individual private pension plans to occupational pension schemes based on collective employment agreements. Relevant provisions of the Budget Law for the introduction of the new framework are the final provision 11 LPGE and Article 62.
414	C30.R5	M	Review of the current supplementary pension system	Provision of the legislation indicating its entry into force				Q2	2022	Entry into force of legislation of the review of the current supplementary pension system to promote pension schemes through the creation by the Administration of pension funds open to all companies and workers.
415	C30.R6	M	Adjustment of maximum contribution base	Provision of the legislation indicating its entry into force				Q4	2022	Entry into force of legislation for the adjustment of maximum contribution base: gradually increasing the maximum contribution base of the system and adjusting maximum pensions in order to widen the contribution base and progressivity of the system and to increase overall revenue.

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AE. COMPONENT 31: REPOWEREU CHAPTER

The objective of the REPowerEU chapter is to reduce the overall reliance to fossil fuels and in particular, to simplify permitting for new electricity networks and renewable energy projects, support the production of renewable energy and renewable hydrogen, improve the value chain for renewable energy sources and boost industrial decarbonisation.

The component addresses the Country Specific Recommendations related to reducing overall reliance on fossil fuels in 2022 and 2023. It contributes with measures to accelerate the deployment of renewable energy, with a focus on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid. It also supports

complementary investment in storage, network infrastructure and renewable hydrogen (Country Specific Recommendation 4 2022 and Country Specific Recommendation 3 2023).

No measure in this component shall cause 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).

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

Reform 1 (C31.R1) – Reform improving permitting for renewable energy production projects and electricity network infrastructure

The objective of the reform is two-fold. First, to simplify permitting procedures for renewable energy production and for electricity network infrastructure and second, to streamline the processing of permit applications. As regards the first objective, the reform shall consist of legislation simplifying procedures for renewable energy projects and for electricity network infrastructure. In this regard, the reform shall include the following elements:

- simplifying the procedures for certain categories of projects, including the environmental impact assessment and the authorisation procedure;
- clarifying and reducing the administrative burden for certain projects as regards the injection of renewable gases into the gas network;
- Establishing a deadline when the CNMC needs to issue a report regarding the authorisation of new renewable energy projects;
- Removing restrictions to the deployment of self-consumption and simplifying their permitting procedures;
- Improving the allocation of network capacity.

As regards the second objective, the reform shall involve establishing a new administrative unit within the central administration to support processing permit applications of renewable energy projects.

The implementation of the measure shall be completed by 30 September 2023.

Investment 1 (C31.I1) – Investment promoting self-consumption (based on renewable energy and behind-the-meter storage)

The objective of this investment is to promote self-consumption applications and storage behind-the-meter. It consists in a scale-up of measure C7.I1 (Development of renewable energies and storage).

Investment 2 (C31.I2) – Scheme to support the production and uptake of renewable hydrogen

This measure shall consist of a public investment in a support scheme covering subsidies and, potentially, equity, including venture capital, to support the production and uptake of renewable hydrogen. The scheme shall operate by providing financial incentives via the award of grants or equity investments, including venture capital, to the private sector, as well as to public sector entities

engaged in similar activities. The scheme shall be managed by 'Instituto de Diversificación y Ahorro de la Energía' (IDAE) as the implementing partner.

In order to implement the investment into the scheme, Spain shall adopt one or several legal instruments (in the case of equity investments, this instrument would be an investment policy to be approved by IDAE), establishing the scheme, that shall include the following elements:

1. The list of activities eligible for support which shall be at least one of the following:
    - Supporting innovation in the value chain and the knowledge-base for renewable hydrogen: this strand may include research and development, technology transfer and manufacturing and testing systems and components.
    - Establishing renewable hydrogen clusters which would integrate production, processing and consumption at large-scale.
    - Developing 'pioneering' projects, which would enable introducing renewable hydrogen at a smaller scale in different sectors such as industry, electricity generation, thermal uses and transport.
    - Supporting the integration of the Spanish renewable hydrogen system into the European system, for instance, supporting companies in European projects such as in IPCEI initiatives. Resulting projects under these IPCEI initiatives shall fit under the previously mentioned three activities eligible for support (value chain, clusters, pioneering projects).
    - Supporting projects in Spain via the European Hydrogen Bank's 'Auctions-as-a-Service' scheme.

2. Description of the decision-making process of the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an investment committee or technical evaluation committee and approved by a majority of votes from members who are independent from the government, meaning that they must be either staff employed by IDAE and/or other independent experts. Final award decisions or investment decisions under the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an award decision or investment decision proposed by the investment committee or relevant equivalent governing body. In the event that any of the applicants are participated by IDAE and the budget for that call is insufficient to cover all the applications received, the evaluation process shall be externally audited as envisaged in IDAE's "Plan de Mitigación de Potenciales Conflictos de Interés en Sociedades Participadas".

3. Requirement to comply with the 'Do no significant harm' (DNSH) principle under the Recovery and Resilience Facility as set out in the DNSH Technical Guidance (2021/C58/01). In the case of general support to corporates (including equity and venture capital), the legal instrument(s) shall exclude companies with a substantial focus[145] in the following sectors: (i) fossil fuel-based energy production and related activities[146]; (ii) energy-intensive and/or high

[145] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[146] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

CO2-emitting industries[147]; (iii) production, rental, or sale of polluting vehicles[148]; (iv) waste collection, waste treatment and disposal[149], (v) processing of nuclear fuel, production of nuclear energy. Furthermore, the legal instrument(s) shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the subsidy schemes.

4. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

5. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the scheme in the activities as those listed above, including beyond 2026.

6. Reporting requirements for climate investment for the subsidy scheme[150].

7. For equity investments, including venture capital, the key requirements of the investment policy as regards the possible award of funds to equity investments, including venture capital shall include:
   a) The description of the financial product(s) lines and eligible final beneficiaries
   b) The requirement that all investments supported are economically viable.

8. For equity investments, including venture capital, the following monitoring, audit and control requirements:
   a) The description of IDAE's monitoring system to report on the investment mobilized.
   b) The description of IDAE's procedures that will ensure the prevention, detection and correction of fraud, corruption and conflicts of interests.
   c) The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the relevant legal act establishing the scheme before committing to finance an operation.
   d) The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of IDAE. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for IDAE to verify that a responsible declaration is presented by the final

[147] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[148] Polluting vehicles are defined as non-zero-emission vehicles.

[149] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level

[150] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. For the purpose of the computation of the climate contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VI to the RRF Regulation. Final beneficiaries from equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects shall provide a justification for the selected intervention field(s). The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable legal instrument(s) establishing the scheme are being respected.

Investment 3 (C31.I3) – Subsidy scheme to support the decarbonisation of the industrial sector and value chain of renewable energy sources and storage

This measure shall consist of a public investment in a support scheme covering subsidies and, potentially, equity, including venture capital, to support the decarbonisation of the industrial sector and value chain of renewable energy and storage. The scheme shall operate by providing financial incentives via the award of grants or equity investments, including venture capital, to the private sector, as well as to public sector entities engaged in similar activities. The scheme shall be managed by 'Instituto de Diversificación y Ahorro de la Energía' (IDAE) as the implementing partner.

In order to implement the investment, the government shall adopt one or several legal instruments (in the case of equity investments, this instrument would be an investment policy to be approved by IDAE) establishing the scheme, that shall include the following elements:

1. The list of activities eligible for support, which shall be at least one of the following: the decarbonisation of the industrial sector, the design, manufacturing, storage, recycling or research & development of technologies and components relevant for the transition to a net-zero-emission economy and the adaptation of infrastructure, such as ports. Examples of those technologies or components include batteries, solar panels, wind turbines and heat pumps. The recovery of raw materials necessary for the manufacturing of those technologies may also be supported.

2. Description of the decision-making process of the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an investment committee or technical evaluation committee and approved by a majority of votes from members who are independent from the government, meaning that they must be either staff employed by IDAE and/or other independent experts. Final award decisions or investment decisions under the subsidy scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an award decision or investment decision proposed by the investment committee or relevant equivalent governing body. In the event that any of the applicants are participated by IDAE and the budget for that call is insufficient to cover all the applications received, the evaluation process shall be externally audited as envisaged in IDAE's "Plan de Mitigación de Potenciales Conflictos de Interés en Sociedades Participadas".

3. The requirement to comply with the 'Do no significant harm' (DNSH) principle under the Recovery and Resilience Facility as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the legal instrument(s) shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[151]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than

[151] Except (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

the relevant benchmarks[152]; and (iii) activities related to waste landfills, incinerators[153] and mechanical biological treatment plants[154]. In the case of general support to corporates (including equity and venture capital), the legal instrument(s) shall exclude companies with a substantial focus[155] in the following sectors: (i) fossil fuel-based energy production and related activities[156]; (ii) energy-intensive and/or high CO2-emitting industries[157]; (iii) production, rental, or sale of polluting vehicles[158]; (iv) waste collection, waste treatment and disposal[159], (v) processing of nuclear fuel, production of nuclear energy. Furthermore, the legal instrument(s) shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the subsidy schemes.

4. Requirements for climate investments for the subsidy scheme: at least EUR 902 000 000 of the investments into the subsidy scheme, shall contribute to the climate change objective in accordance with Annex VI to the RRF Regulation[160].

5. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

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[152] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[153] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[154] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing resource efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[155] It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if such sector or activity is identified as being an essential part of the business activity of the Final Beneficiary respectively in relation to the gross revenue, profit, or client base of the Final Beneficiary. The gross revenue generated from the restricted sector or activity shall, in any case, not exceed 50% of the gross revenue.

[156] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[157] Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[158] Polluting vehicles are defined as non-zero-emission vehicles.

[159] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[160] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. For the purpose of the computation of the climate contribution, in the case of equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects, criteria shall be used to require that at least 90% of the recipient's revenue during the preceding financial year or future revenues as per a business plan are/will be generated from an activity that complies with the relevant criteria arising from the applicable intervention fields in annex VI to the RRF Regulation. Final beneficiaries from equity, quasi-equity, corporate bonds or equivalent instruments not targeted to specific projects shall provide a justification for the selected intervention field(s). The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

6. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the scheme in the activities as those listed above, including beyond 2026.

7. For equity investments, including venture capital, the key requirements of the investment policy shall include:

   a) The description of the financial product(s) lines and eligible final beneficiaries
   b) The requirement that all investments supported are economically viable.

8. For equity investments, including venture capital, the following monitoring, audit and control requirements:
   a) The description of IDAE's monitoring system to report on the investment mobilized.
   b) The description of IDAE's procedures that will ensure the prevention, detection and correction of fraud, corruption and conflicts of interests.
   c) The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the relevant legal act establishing the scheme before committing to finance an operation.
   d) The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of IDAE. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate and digital target requirements; and iii) that the requirement for IDAE to verify that a responsible declaration is presented by the final beneficiary to control whether the same cost is covered by another Union instrument is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable legal instrument(s) establishing the scheme are being respected.

Investment 4 (C31.I4) – Investment to support electricity network infrastructure

The objective of this investment is to support the development of the Spanish electricity transmission network. The investment consists of eligible projects within the 2021-2026 Spanish network development Plan ('the Plan').

Investment 5 (C31.I5) – Investment to support industrial decarbonisation (grants)

The objective of this measure is to support the decarbonisation of industrial processes. The measure consists in support for the decarbonisation of the manufacturing industry and the development of new highly efficient and decarbonised manufacturing facilities.

Investment 6 (C31.I6) - Subsidy scheme for decarbonisation projects (grants)

This measure shall consist of a public investment in a public subsidy scheme in order to incentivise private investment in industrial decarbonisation. The Scheme shall operate by providing subsidies directly to the private sector as well as to public sector entities engaged in similar activities. .

The scheme shall be managed by SEPIDES as the implementing partner. A relevant legal act shall transform SEPIDES into a public undertaking in order to implement this investment.

In order to implement the investment into the scheme, the government shall adopt one or several legal instruments establishing the subsidy scheme, that shall include the following elements:

1. Description of the decision-making process for the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an evaluation committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the Spanish Government, meaning they must be either staff employed by SEPIDES and/or other independent experts. The final investment decision of the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an investment decision proposed by the evaluation committee or relevant equivalent governing body.
2. The description of the subsidies provided and eligible final beneficiaries..
3. Requirement to comply with the 'Do no significant harm' (DNSH) principle . In particular, the legal instrument(s) shall exclude the following list of activities: (i) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[161]; (ii) activities related to fossil fuels, including downstream use, outside the Emission Trading Systems (ETS)[162]. The following R&D&I actions under this investment shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (such as decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector. Furthermore, the legal instrument(s) shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the subsidy schemes.

[161] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[162] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); and (b) activities and assets under point (i) for which the use of fossil fuel is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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4. Requirements for climate investments for the subsidy scheme: at least EUR 203 400 000 of the RRF investment into the scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[163].
5. The requirement that final beneficiaries of the subsidy scheme shall not receive support from other Union instruments to cover the same costs.
6. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the subsidy scheme in the activities as those listed above, including beyond 2026.

Investment 9 (C31.I9) – Scheme to support the Green Transition

This measure aims to support the Spanish green transition in the sectors of electric mobility, renewables energies, and energy storage.

This measure consists of a public investment in a support scheme covering grants to support the deployment of electric vehicle fleets and their recharging infrastructure, renewable energy, energy storage, support to the value chain and new business models in the sector , and the development of the energy transition in the islands. The scheme shall operate by providing financial incentives via the award of grants to the private sector, as well as to public sector entities engaged in similar activities. The scheme shall be managed by 'Instituto de Diversificación y Ahorro de la Energía' (IDAE) as the implementing partner.

In order to implement the investment into the scheme, Spain shall adopt one or several legal instruments establishing the scheme, that shall include the following elements:

1. The restrictive list of activities eligible for support includes the following activities:
    a. to support the deployment of electric vehicle fleets (BEV, REEV, PHEV or FCEV) and to support recharging infrastructure and/or publicly accessible recharging stations along the TEN-T core and comprehensive road network (including on-site production of renewable electricity or storage),
    b. to support renewable energy sector,
    c. to support initiatives carried out by energy communities,
    d. to support the energy transition on the islands,
    e. to support storage projects,
    f. to support new business models in the energy transition,
    g. to support recycling of renewable technology components.
2. Description of the decision-making process of the scheme: The evaluation of the applications and the selection of the beneficiaries to be included in final award decisions or investment decisions under the scheme shall be taken by an investment committee or technical evaluation committee and approved by a majority of votes from members who are independent from the government, meaning that they must be either staff employed by IDAE and/or other independent experts. Final award decisions or investment decisions under the scheme shall be limited to the approval (without modifications) or the exercise of a veto right on an award decision or investment decision proposed by the investment committee or relevant equivalent governing body. In the event that any of the applicants are participated by IDAE and the budget for that call is insufficient to cover all the applications received, the evaluation process shall be externally audited as envisaged in IDAE's "Plan de Mitigación de Potenciales Conflictos de Interés en Sociedades Participadas".

[163] Final beneficiaries from loans, participatory loans, project bonds, guarantees or equivalent instruments associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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3. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the grants policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[164], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[165], (iii) activities and assets related to waste landfills, incinerators[166] and mechanical biological treatment plants[167].
4. The requirement that final beneficiaries of the scheme shall not receive support from other Union instruments to cover the same cost.
5. The amount covered by the scheme and the requirement to reinvest any unused proceeds from the scheme in the activities as those listed above, including beyond 2026.
6. Reporting requirements for climate investment for the subsidy scheme[168].

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

See table below. The date of the baseline for all indicators is 1 February 2022 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[164] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[165] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[166] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[167] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[168] The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
477	C31.R1	M	Reform improving permitting for renewable energy production and electricity network infrastructure	Entry into force of the provisions of the relevant legal acts				Q2	2023	This milestone includes two elements. • First, the entry into force of the Royal Decree-Laws 14/2022, 17/2022, 18/2022 and 20/2022. The energy measures in these Royal Decree-Laws aim at simplifying permitting for renewable energy projects and electricity network infrastructure. • Second, the entry into force of Orden TED/189/2023 establishing a new administrative unit within the central administration supporting the processing of permit applications of renewable energy projects.
478	C31.I1	T	Investment promoting energy storage or self-consumption based on renewable energy production or behind-the-meter storage: Final reports		MW	2 811	3 337	Q2	2026	Final reports confirming the completion of the activities awarded shall be submitted by recipient entities or individuals for grants relating to a cumulative number of 526 MW of additional production capacity of renewable energy or storage.
480	C31.I2	M	Support scheme for renewable hydrogen: Establishment of the scheme.	Entry into force of the relevant legal instrument(s)				Q4	2025	Entry into force of the legal instrument(s) establishing the support scheme in line with the requirements specified in the description of the measure.
482	C31.I2	M	Support scheme for renewable hydrogen: Legal agreements signed with final beneficiaries or final award resolutions published	Entry into force of legal financing agreements or publication of final award resolutions and certificate of transfer				Q2	2026	IDAE has published the final award resolutions or entry into force of financing agreements with final beneficiaries, for 100% of the RRF investment into the support scheme (including indirect costs). Spain shall transfer EUR 1 600 000 000 to IDAE for the support scheme.
484	C31.I3	M	Support scheme for the decarbonisation of the industrial sector and value chain: Establishment of the scheme	Entry into force of the legal instrument(s)				Q4	2025	Entry into force of the legal instrument(s) establishing the support scheme in line with the requirements specified in the description of the measure.
486	C31.I3	M	Support scheme for the decarbonisation of the industrial sector and value chain: Legal agreements signed with final beneficiaries or final award resolutions published	Entry into force of legal financing agreements or publication of final award resolutions and certificate of transfer.				Q2	2026	IDAE has published the final award resolutions or entry into force of financing agreements with final beneficiaries, for at least 100% of the RRF investment into the support scheme (including indirect costs). IDAE shall have ensured that 90% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 1 000 000 000 to IDAE for the support scheme.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
490	C31.I4	M	Supported electricity transmission projects	Operating Authorisation				Q2	2026	Operating Authorisations are issued for the electricity transmission projects supported under the Royal Decree, which established the eligibility criteria for the electricity transmission projects, and the adopted list of eligible projects within the 2021-2026 Spanish network development Plan).
491	C31.I5	M	Publication of the calls and rules governing the granting of support for the decarbonisation of industry	Publication				Q2	2023	Approval of the calls and the rules governing support in the form of grants for projects for the decarbonisation of the manufacturing industry, as well as the development of new highly efficient and decarbonised manufacturing facilities. The calls and the rules governing support in the form of grants for projects shall ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01 through the use of an exclusion list and the requirement to comply with the relevant EU and national environmental legislation.
493	C31.I5	M	Decarbonisation projects	Final reports				Q2	2026	Final reports confirming the completion of the activities, for which a total amount of EUR 379 350 000 was awarded, shall be submitted by recipient entities or individuals for grants relating to decarbonisation projects. 40% of total awarded funds shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.
494	C31.I6	M	Subsidy scheme for industrial decarbonisation: Conversion of SEPIDES into a public undertaking	Entry into force of legislative act				Q4	2025	Entry into force of a legislative instrument converting SEPIDES into a public undertaking.
495	C31.I6	M	Subsidy scheme for industrial decarbonisation: establishment of the scheme	Entry into force of the relevant legal instrument (s)				Q4	2025	Entry into force of the legal instrument(s) establishing the subsidy scheme in line with the requirements specified in the description of the measure.
496	C31.I6	M	Subsidy scheme for industrial decarbonisation: Ministry has completed the investment and legal agreements signed with final beneficiaries or final award resolutions published	Entry into force of legal financing agreements or final award resolutions published and certificate of disbursement to SEPIDES				Q2	2026	SEPIDES shall have published final award resolutions or entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of RRF investmentinto the scheme. SEPIDES shall have ensured that 40% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. Spain shall transfer EUR 507 483 000 to SEPIDES for the scheme.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
506	C31.I9	M	Scheme to support green transition: Establishment of the scheme	Entry into force of the relevant legal instrument(s)				Q4	2025	Entry into force of the legal instrument(s) establishing the support scheme amounting the budget of the investment, in line with the requirements specified in the description of the measure. For calls prior to and during 2025, the decision-making process of the scheme can consist of decisions unanimously approved and with at least one vote being independent from the Spanish government.
507	C31.I9	M	Scheme to support green transition: Ministry has completed the investment and legal agreements signed with final beneficiaries or final award resolutions published	Entry into force of legal financing agreements or publication of final award resolutions; and certificate of transfer				Q2	2026	IDAE shall have published the final award resolutions or entry into force of financing agreements with final beneficiaries, for 100% of the RRF investment into the support scheme (including indirect costs). Spain shall transfer EUR 2 190 000 000 to IDAE for the support scheme.

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AF. COMPONENT 32: SUPPORT FOR RECOVERY AND RESILIENCE IN RESPONSE TO NATURAL DISASTERS

The objective of this chapter is to support the recovery or the Spanish territory affected by the extreme meteorological phenomenon in October 2024 as well as to reinforce resilience against broader external shocks that have emerged globally. This severe event caused widespread flooding in the Valencian Community and nearby regions and resulted in significant damage and economic consequences.

No measure in this component shall cause 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).

AF.1. Description of the investments for non-repayable financial support

Investment 1 (C32.I1): Green and sustainable mobility and infrastructure

The objective of this measure is to restore mobility after the DANA floodings.

The investment consists in:

i) the reconstruction or repair of railway infrastructure, support for railway services;
ii) support for the purchase of vehicles under the "Sección Etiqueta Cero" of the Programa Reinicia Auto+

Investment 2 (C32.I2): Restoration of water, environmental and agricultural infrastructure

The objective of this measure is to restore the water, environmental and agricultural infrastructures destroyed by the DANA floodings.

This investment consists in:

a) Hydrological and forest restoration;
b) installation of a High-Performance Computing system by the State Meteorological Agency;
c) restoration of hydraulic infrastructure;
d) restoration of hydraulic public domains (Dominio Público Hidráaulico);
e) reconstruction of agricultural productive potential.

Investment 3 (C32.I3): Employment opportunities for working people for the reconstruction and socio-economic revitalization of the territories affected by the DANA

The objective of the measure is to provide employment opportunities for workers for the reconstruction and socio-economic revitalization of the areas affected by the DANA. It consists in the signature of employment contracts for workers in the areas affected.

Investment 4 (C32.I4): Preventing and combating natural disasters: new Spanish component of the Atlantic constellation (ESCA+)

The objective of the measure is to increase capacity for preventing, combating and recovering from disaster and contribute to reinforce Spanish and European resilience, by the development of satellites..

The measure shall consist in the voluntary contribution of EUR 325.01 million to the Atlantic Constellation programme, between the Spanish Space Agency (Agencia Estatal Espanola) and the European Space Agency.

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Investment 5 (C32.I5): Strenghening programmes for the internationalisation of companies

The objective of the reform is to strengthen the programmes for the internationalisation of companies. It consists in the elaboration of an ex-post report on the implementation of 'ICEX-DANA' and 'ICEX-Aranceles' programmes, including lessons learnt for future programmes.

Investment 6 (C32.I6): ICO support scheme for companies affected by the change in global tariff environment

This measure shall consist of an investment in a subsidy scheme in order to incentivize private investment and improve access to finance for companies significantly affected directly or indirectly by the change in the global tariff environment. This scheme shall operate by providing a non-repayable tranche of up to 30% of the nominal value of the operation and not exceeding EUR 200 000 per operation, and a subsidisation of the interest rate directly to the private sector. Eligible support shall include investments in tangible assets (including plants, machinery, and equipment), intangible assets (including expenditures related to trademarks and intellectual property, information technologies, and organisational capabilities), acquisitions of holdings in companies, as well as working capital. Investments in working capital shall not exceed 30% of the amount financed. The partial interest rate subsidy granted shall cover both the financing costs and the guarantee costs required by ICO for loan approval. On the basis of the RRF investment, the scheme aims at initially providing EUR 181 053 227 of subsidies. The scheme shall be managed by Instituto de Credito Oficial (ICO) as implementing partner.

In order to implement the investment into the scheme, Spain and ICO shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the scheme: The final award decision of the scheme shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.
2. Key requirements of the associated subsidy policy, which shall include:
    a. The description of the subsidies provided and eligible final beneficiaries, including, if applicable, any sectors or geographic scopes of tariffs targeted.
    b. The requirement that all investments supported are economically viable.
3. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the subsidy policy shall exclude the following list of activities and assets from eligibility: i) activities and assets related to fossil fuels, including downstream use[169], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than

[169] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation; (c) aircrafts used for civil protection or firefighting and special purpose vehicles that are based on the best available levels of environmental performance in the sector.

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the relevant benchmarks[170], (iii) activities and assets related to waste landfills, incinerators[171] and mechanical biological treatment plants[172].

4. The requirement that final beneficiaries of the scheme shall not receive support from other Union instruments to cover the same cost.
5. The amount covered by the Implementing Agreement the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.
6. Monitoring, audit, and control requirements, including:
    a. The description of the implementing partner's monitoring system to report on the subsidies mobilized.
    b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a subsidy to an operation.
    d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of ICO. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules; and iii) that the requirement that final beneficiaries of the Scheme have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement [and Subsidy/Grant Agreements] are being respected

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

[170] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[171] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[172] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
498	C32.I1	M	Railway infrastructure and services	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that contracts relating to railway infrastructure and services for a total amount of EUR 87 million have been performed.
499	C32.I1	M	Publication of grant resolutions for the purchase of 5 600 vehicles under the "Sección Etiqueta Cero" of the Programa Reinicia Auto+.	Publication on the website of the relevant ministry of the grant resolutions				Q2	2026	Publication of grant resolutions for the purchase of 5 600 vehicles under the "Sección Etiqueta Cero" of the Programa Reinicia Auto+.
500	C32.I2	M	Water and environmental restoration	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed; and proof of payment for the installation of a High-Performance Computing System				Q2	2026	Confirmation by the administration that contracts relating to 46 interventions restoring forests, hydrological areas, hydraulic infrastructure or hydraulic public domains, and assessing or monitoring hydrological damage have been performed - Proof of payment for the installation of a High-Performance Computing system by the State Meteorological Agency.

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
501	C32.I2	M	Agriculture restoration	Certificates of acceptance, statements of conformity or equivalent certifying that contracts have been performed				Q2	2026	Confirmation by the administration that 5 contracts relating to the reconstruction of agricultural productive potential have been performed.
502	C32.I3	T	Employment contracts for the areas affected by the DANA.		Number	0	2020	Q2	2026	2020 notifications of employment contracts signed under Order TES/1302/2025, of 14 November, establishing the regulatory bases and issuing the call for the granting by the State Public Employment Service of subsidies aimed at financing the "*Plan DANA Ocupación*", intended to support the hiring of workers in the territorial area affected by the DANA between 28 October and 4 November 2024, within the framework of the Recovery and Resilience Plan.
503	C32.I4	M	Signature of an agreement with ESA and voluntary contribution	Signature of the Agreement				Q2	2026	Signature of the agreement between Spain and ESA. That Agreement shall include: - The activities that would be funded under the voluntary contribution, which shall consist in the development of the extension of the Spanish Component of Atlantic Constellation (ESCA+).

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Number	Measure	Milestone / Target	Name	Qualitative indicator for milestones	Quantitative indicator for target			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										- A provision ensuring that the additional voluntary contribution shall be fully used by ESA. -.A provision ensuring that for launchers the best available technology with the lowest environmental impact in the sector shall be used. Spain shall contribute EUR 325.01 million to ESA for the development of the extension of the Spanish Component of Atlantic Constellation (ESCA+).
504	C32.I5	M	Ex-post report on the implementation of 'ICEX-DANA' and 'ICEX-Aranceles' programmes	Submission of the ex-post report				Q2	2026	Ex-post report on the implementation of 'ICEX-DANA' and 'ICEX-Aranceles' programmes, including lessons learnt for future programmes.
505	C32.I6	M	ICO scheme for the support of companies affected by the change in global tariff environment	Entry into force of the implementing Agreement, certificate of transfer and legal subsidy agreements signed with final beneficiaries				Q2	2026	Entry into force of the Implementing Agreement Spain shall transfer EUR 181 053 227 to ICO for the scheme. ICO shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility.

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2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Spain is EUR 102 575 266 373.

The estimated total costs of the REPowerEU chapter is EUR 7 080 493 413. In particular, the estimated total costs of the measures referred to in Article 21c(3), point (a) of Regulation (EU) 2023/435 is EUR 0 whilst the costs of the other measures in the REPowerEU chapter is EUR 7 080 493 413.

SECTION 2: FINANCIAL SUPPORT

3. Financial contribution

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

3.1. First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	C1.R1	M	Order TMA/178/2020 and Royal Decree-Law 23/2020
21	C2.R1	M	Entry into force of the Spanish Urban Agenda and the Long-Term Renovation Strategy for Energy Rehabilitation in the Building Sector in Spain
39	C3.R1	M	Entry into force of the Royal Decree-Law 5/2020, on urgent measures regarding agriculture and food and Law 8/2020 on the modification of Law 12/2013, on measures to improve the functioning of the food chain
63	C4.R2	M	Adoption of the National Strategy for Green Infrastructure, Connectivity and Ecological Restoration
82	C6.R1	M	Strategy on sustainable, secure and connected mobility (public consultation)
102	C7.R1	M	Entry into force of Royal Decree Law 23/2020 (energy measures)
103	C7.R1	M	Entry into force of Royal Decree 960/2020 (economic regime for renewable energy)
104	C7.R1	M	Entry into force of Royal Decree 1183/2020 (connection of renewables to the electricity grid)
105	C7.R1	M	Entry into force of Law on Climate Change and Energy Transition
121	C8.R1	M	Approval of the long-term decarbonisation strategy (“ELP2050”).
122	C8.R2	M	Entry into force of planning, legislative and regulatory reforms to promote the development of energy storage solution.
129	C9.R1	M	Hydrogen Roadmap
137	C10.R1	M	Creation of the Institute for the Just Transition Fund
144	C11.R1	M	Entry into force of legislative act to reduce temporary employment in public administrations
151	C11.R2	M	Entry into force of Law 3/2020 on procedural and organisational measures in the field of Justice
153	C11.R3	M	Entry into force of Royal Decree 937/2020 on the regulation of the Caja General de Depósitos
154	C11.R3	M	Entry into force of Royal Decree approving the Regulation implementing Law 22/2015 of 20 July on audits of accounts
157	C11.R5	M	Entry into force of Royal Decree Law 36/2020 on the implementation of the Recovery, Transformation and Resilience Plan
158	C11.R5	M	Creation of new bodies within the central government to follow-up on the implementation, control and audit of the Plan.

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
159	C11.R5	M	Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure
173	C11.I5	M	Recovery and Resilience Facility Integrated Information System
177	C12.R2	M	Spanish Strategy on Circular Economy (EEEC)
181	C12.I2	M	Plan to Boost the Value Chain of the Automotive Industry towards Sustainable and Connected Mobility
199	C13.I3	M	Digitalisation of SMEs Plan 2021-2025
214	C14.R1	M	Plan to promote the tourism sector
215	C14.R1	M	Launch of 'DATAESTUR' website collecting data on tourism
230	C15.R2	M	2025 Digital Spain Plan and Strategy for the promotion of 5G technology
231	C15.R2	M	Release the 700 MHz frequency band
249	C16.R1	M	National Strategy for Artificial Intelligence
255	C17.R2	M	Publication of the Spanish Strategy for Science, Technology and Innovation 2021-2027
257	C17.R3	M	Entry into force of the Royal Decree on the reorganisation of Public Research Organisations.
285	C19.R1	M	Approval of the National Digital Competences Plan by the Council of Ministers
295	C20.R1	M	Plan of the Modernisation of Vocational Training and related Royal Decree Laws
303	C21.R1	M	Entry in to force of the Organic Law on education
318	C22.R5	M	Entry into force of Royal Decree Law 20/2020 of 29 May approving the minimum vital income
329	C23.R1	M	Entry into force of two Royal Decree-Laws regulating distance work in the private sector and in public administrations
330	C23.R2	M	Entry into force of two by-laws on equal pay between women and men and on equality plans and their registration
333	C23.R5	M	Entry into force of Action Plan to tackle youth unemployment
363	C25.R1	M	Plan "Spain, Audio-visual Hub of Europe".
385	C28.R1	M	Fiscal measures adopted in 2020 and 2021 to alleviate the effects of the COVID-19 pandemic.
387	C28.R3	M	Appointment of the Committee of experts by the Secretary of State of Finance.
392	C28.R5	M	Digital Services Tax
393	C28.R6	M	Financial Transaction Tax
394	C28.R7	M	Modifications of Personal Income Tax and Wealth Tax in 2021
395	C28.R8	M	Modifications of Corporate Income Tax in 2021
396	C28.R9	M	Modifications of indirect taxes in 2021
397	C29.R1	M	Setting-up of a permanent team in the Ministry of Finance for the active monitoring of the implementation of the results of the spending reviews and approval of the Order of Elaboration of the Annual Budgetary law
398	C29.R1	M	Phase III of the spending review
399	C29.R1	M	Creation of a permanent unit within AIReF responsible for carrying out the spending reviews mandated by the government.
406	C30.R1	M	Separation of financing for the Social Security
413	C30.R5	M	Review of tax breaks related to the current supplementary pension system
		Instalment Amount	**EUR 11 494 252 874**

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3.2. Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
24	C2.R5	M	Entry into force of the Royal Decree on Renovation Offices ('one-stop shops')
26	C2.I1	M	Entry into force of the Royal Decree on the regulatory framework for the implementation of the renewal programme; and Royal Decree-Law regulating personal income tax incentives to support the programme
30	C2.I2	M	Entry into force of the Royal Decree on the definition of the regulatory framework for the implementation of the programme on energy efficient social rental dwellings compliant with energy efficient criteria
40	C3.R1	M	Entry into force of the second amendment to Law 12/2013 on measures to improve the functioning of the food chain
46	C3.I1	T	Entry into force of the contractual agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase I)
56	C3.I7	M	Agreements with Public Research Bodies
74	C5.R1	M	Entry into force of the amendments of the Hydrological Planning Regulation
83	C6.R1	M	Strategy on sustainable, secure and connected mobility (approval)
108	C7.R2	M	National self-consumption Strategy
112	C7.R4	M	Roadmap for offshore wind and other marine energy
139	C10.I1	M	'Just transition' training aid programme and granting aid for the economic development of just transition areas
155	C11.R4	M	Entry into force of the ministerial order establishing the National Evaluation Office
189	C13.R1	M	Entry into force of the Law amending Law 34/2006 on access to the professions of lawyers and procuradores
216	C14.R1	M	Entry into force of the Royal Decree implementing the State Financial Fund for Tourism Competitiveness
217	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination
232	C15.R2	M	Assignment of the 700 MHz spectrum band
233	C15.R2	M	Entry into force of legal act on the reduction of 5G spectrum taxation
250	C16.R1	M	Digital Rights Charter
258	C17.I1	T	Agreements signed by the Ministry of Science and Innovation with the Autonomous Communities for the implementation of "Complementary R&D plans".
273	C18.R1	M	Action Plan for primary and community care
278	C18.I1	M	Approval of the equipment investment plan and distribution of funds
289	C19.I2	M	Programme to equip public and publicly subsidised schools with digital tools
306	C21.R3	M	Entry into force of the Royal Decrees for the organisation of universities
331	C23.R3	M	Entry into force of Royal Decree Law for the protection of workers engaged in distribution activities to third parties using technological means
332	C23.R4	M	Amendment of the Worker's Statute to support the reduction of temporary employment by streamlining the number of contract types
334	C23.R5	M	Royal Decree for a new Spanish Employment Strategy 2021-2024
336	C23.R6	M	Amendment of the Worker's Statute to establish a scheme to adjust to cyclical and structural shocks, including a system that provides internal flexibility to companies and stability to workers

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
338	C23.R8	M	Amendment of the Worker's Statute to improve the legal rules governing collective bargaining
339	C23.R9	M	Amendment of the Worker's Statute to improve the rights of persons working in subcontracted companies
345	C23.I4	M	Approval of the regional allocation of funds for territorial projects for vulnerable groups, entrepreneurship and micro-enterprises.
378	C27.R2	T	Modernisation of the Tax Agency - Number of staff at the Tax Authority
379	C27.R2	T	Modernisation of the Tax Agency – Tax investigations
380	C27.R3	T	Delivery of enhanced assistance to taxpayers - Sociedades Web upgraded and available for at least 1 666 123 taxpayers.
381	C27.R3	T	Delivery of enhanced assistance to taxpayers - Renta Web upgraded and available for at least 1 779 505 taxpayers
383	C27.R4	T	International dimension - Registered foreign tax payers identified
384	C27.R5	T	Cooperative model – Transparency Reports
389	C28.R4	M	Taxes on single-use plastics and waste
400	C29.R1	M	Approval by Council of Ministers of the new cycle (2022-26) of spending reviews to be commissioned to AIReF.
403	C29.R2	M	Budget Alignment Report with SDGs
407	C30.R2	M	Maintenance of purchasing power of pensions and the alignment of the effective retirement age and the legal retirement age
		Instalment Amount	**EUR 13 793 103 448**

3.3. Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
2	C1.R1	M	Amendments to the Technical Building Code (TBC), the Low Voltage Electrotechnical Regulation (LVER) and approval of a Royal Decree to regulate public recharging services
45	C3.R6	M	Entry into force of the Royal Decree on the management of national fishing grounds
51	C3.I4	T	Investment plan to promote the sustainability and competitiveness of agriculture and livestock
57	C3.I7	T	Acquisition of acoustic probes for research in fisheries
61	C3.I11	T	Financing of investment projects in the fishing sector
65	C4.I1	M	Awarding contracts for special-purpose aircrafts for firefighting, and setting up of the biodiversity knowledge monitoring and management system
110	C7.R3	M	Pilot project for energy communities
115	C7.I1	M	Tender for investment support to innovative or value added renewable capacity
124	C8.R4	M	Entry into force of measures to promote regulatory sandboxes to foster the research and innovation in the electricity sector.
130	C9.R1	M	Entry into force of the regulation establishing Guarantees of origin for renewable gases
190	C13.R1	M	Entry into force of the Law to reform of the Insolvency Law

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
229	C15.R1	M	Entry into force of the Law on Telecommunications
254	C17.R1	M	Entry into force of the amendment of Law 14/2011 of 1 June on Science, Technology and Innovation.
270	C17.I8	T	Support to R&D&I projects in sustainable automotive
274	C18.R2	M	Approval of the Spanish Public Health Strategy
296	C20.R2	M	Entry into force of the Law on the single integrated Vocational Training System, with the objectives of modernising the system
304	C21.R2	M	Entry into force of the Royal Decree on minimum teaching requirements for education
314	C22.R1	M	Approval by the Territorial Council of the evaluation the System for Autonomy and Dependency Care (SAAD).
317	C22.R4	M	Entry into force of the legislative reform of the reception system for migrants and applicants of international protection in Spain
350	C23.I7	M	Improving the take-up rate of the Minimum Vital Income ('IMV') and increasing its effectiveness through inclusion policies
360	C24.I3	T	Digitalisation and promotion of major cultural services
364	C25.R1	M	Entry into force of the general law on Audio-visual Communication.
374	C26.I3	M	Projects to promote equality in sports
376	C27.R1	M	Entry into force of the Law against Tax Evasion and Fraud
390	C28.R4	M	Analysis of the Vehicle Registration Tax and the Traffic Tax
391	C28.R4	M	Entry into force of the reform of tax on Fluorinated Gases
401	C29.R1	M	Publication of a monitoring report
411	C30.R3	M	Reform of the Social Security contribution system for the self-employed
414	C30.R5	M	Review of the current supplementary pension system
		Instalment Amount	**EUR 6 896 551 724**

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3.4. Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	C1.I1	T	Budget spent in purchases or awarded by municipalities aiming at promoting sustainable mobility
22	C2.R3	M	Entry into force of the Housing Law, including actions supporting the increase of housing supply in compliance with nearly zero-energy buildings
23	C2.R4	M	Entry into force of the Law on Quality of Architecture and the Building Environment
25	C2.R6	M	Entry into force of the amendments to the Horizontal Property Law to facilitate funding for rehabilitation
38	C2.I6	T	Actions plans under the Spanish Urban Agenda
41	C3.R2	M	Entry into force of the regulatory framework to develop a general register of Best Available Techniques on farms to inform on pollutant and GHG emissions, and reform the planning legislation with criteria on farms across sectors
43	C3.R4	M	Entry into force of the Royal Decree for a governance mechanism to improve the Spanish irrigation system.
44	C3.R5	M	Adoption of the second action plan of the Digitalisation Strategy of the Agri-food Sector and the Rural Areas.
47	C3.I1	T	Implementation of the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase II)
55	C3.I6	M	Acquisition of ICT equipment for the Marine Reserves of Fishing Interest and contracts for the acquisition of special-purpose vessels for the marine reserves
60	C3.I10	M	Purchase of light patrol boats and high seas patrol vessels to combat illegal, unreported and unregulated fishing
62	C4.R1	M	Strategic Plan for Natural Heritage and Biodiversity and Plan on the Network of Protected Marine Areas
64	C4.R3	M	Approval of the Spanish Forest Strategy and Support Plan
77	C5.I2	M	Restoration of riverbanks protection against flood risks
80	C5.I4	T	Restoration of degraded areas and ecosystems across at least 50 kilometres of coastline
84	C6.R2	M	Indicative Rail Strategy
85	C6.I1	M	Core TEN-T network: award of projects
88	C6.I2	M	TEN-T network different transport modes (rail and road): partial budget award
95	C6.I3	M	Intermodal and Logistic Infrastructures: partial budget award
99	C6.I4	M	Support to the programme of sustainable and digital transport.
140	C10.I1	T	Support for environmental, digital and social infrastructure projects.
145	C11.R1	M	Entry into force of the amendment to Law 40/2015 and ministerial orders strengthening inter-territorial cooperation
146	C11.R1	M	Entry into force of the law to reinforce public policies evaluation
147	C11.R1	M	Entry into force of the reform of the Law 7/1985 on local administrative regimes and the amendment of the Royal Decree 1690/1986, of 11 July, approving the Regulation on Population and Territorial Demarcation of Local Entities
148	C11.R1	M	Entry into force of regulatory measures relating to the civil service of the State Administration
152	C11.R2	M	Entry into force of the Royal Decree-law improving the efficiency of judicial procedures and the Royal Decree-law on digital efficiency

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
156	C11.R4	M	National Procurement Strategy
164	C11.I2	T	Judicial proceeding to be carried out electronically
174	C11.I5	T	New communication tools and activities
178	C12.R2	M	Entry into force of the acts that are part of the Circular economy policy package
179	C12.R2	M	Entry into force of the Law on Waste and Contaminated Soil
182	C12.I2	M	PERTE in the area of electric vehicles
183	C12.I2	M	PERTEs in strategic areas defined in the Plan
184	C12.I2	T	Innovative projects for the transformation of industry in terms of energy efficiency, sustainability and digitalisation
191	C13.R1	M	Entry into force of the Law on Business Creation and Growth
192	C13.R2	M	Entry into force of the Start-ups Law
450	C13.R2	M	Entry into force of Royal Decree 629/2022 of 26 July amending the regulation of Organic Law 4/2000 on the rights and freedoms of foreigners in Spain and their social integration
200	C13.I3	T	Budget committed to the Digital Toolkit Program
201	C13.I3	T	Budget committed to Agents of Change Program
202	C13.I3	T	Budget committed to Innovative Business Cluster Support Program
203	C13.I3	T	Budget committed to DIHs Program
218	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination
234	C15.R2	M	Assignment of the 26 GHz spectrum band
235	C15.R2	M	Entry into force of Law on 5G Cybersecurity
245	C15.I7	M	Launch of the National Cybersecurity Industry Support program, the Global Security Innovation Programme and related actions.
247	C15.I7	T	Strengthen and improvement of Cybersecurity Capacities: Cybersecurity Help Line
259	C17.I2	T	Awards for projects enhancing national scientific infrastructures and capacity of the Spanish Science Technology and Innovation System, and bilateral agreements signed with international entities and other instruments to finance projects European and International infrastructure.
261	C17.I3	T	Award of new private, interdisciplinary, public R&D&I projects, concept tests, international competitive calls, and cutting-edge R&D geared to social challenges
300	C20.I3	T	At least 50 000 new VET places compared to the end of 2020.
319	C22.R5	M	Publication of the “Plan to reorganise and simplify the system of non-contributory financial benefits of the General State Administration”.
335	C23.R5	M	Entry into force of the amendment of the Employment Law (Royal Legislative Decree 3/2015)
337	C23.R7	M	Entry into force of the reform of Law 43/2006 to simplify and increase the effectiveness of the recruitment incentive system taking into account the recommendations issued by AIReF
340	C23.R10	M	Entry into force of amendment of the Royal Legislative Decree 8/2015 reforming the regulation of non-contributory unemployment support
352	C24.R1	M	Entry into force of the artist’s statute, sponsorship and the regime of tax incentives.
367	C26.R1	M	Entry into force of the law for Sports

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
377	C27.R1	M	Interim assessment of the effects of the Law against Tax Evasion and Fraud.
404	C29.R3	M	Green Budgeting alignment Report
408	C30.R2	M	Adjustment of the computation period for the calculation of the retirement pension
409	C30.R2	M	Replacement of the sustainability factor with an intergenerational equity mechanism
410	C30.R2	M	Updated projections showing how the pension reforms undertaken in 2021 and 2022 ensure long-term fiscal sustainability
415	C30.R6	M	Adjustment of maximum contribution base
		Instalment Amount	**EUR 11 435 531 581**

3.5. Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
8	C1.I1	T	Award in projects improving new forms of mobility in state roads
11	C1.I2	T	Award of innovative projects promoting electro-mobility
14	C1.I3	T	Short distance (Cercanías) rail lines
15	C1.I3	T	Stations improved with digitalisation
16	C1.I3	T	Improved “Cercanías” stations
17	C1.I3	T	Cumulative budget awarded for investments in short distance rail lines
21bis	C2.R2	M	Publication of recommendations of Working Groups to implement the Long-Term Renovation Strategy in Spain
422	C3.R2	M	Entry into force of regulation to improve biosecurity of livestock transport and of regulation for the sustainable use of antibiotics in livestock species
42	C3.R3	M	Entry into force of the normative framework on sustainable nutrition in agricultural soils.
424	C3.I1	T	Entry into force of Addendum to the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase II)
53	C3.I5	T	Signature of contractual agreements between the Ministry of Agriculture, Fisheries and Food (MAPA) and ENISA
54	C3.I5	T	Agri-food SMEs supported to implement innovative and digital business projects
58	C3.I8	T	Research Development and Innovation projects to support the resilience and sustainability of the fisheries and aquaculture sector
59	C3.I9	M	Digital reinforcement of the Spanish Fisheries Information System (SIPE) and of the fishing surveillance system
67	C4.I2	T	Marine protected areas
70	C4.I3	T	Rehabilitation of former mining sites (at least 20 former mining sites)
73	C4.I4	T	Actions on sustainable forest management
75	C5.R1	M	Entry into force of the amendment of the Water Law and the new Regulation replacing the Royal Decree 1620/2007
76	C5.I1	T	Improved water and wastewater treatment infrastructures

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
81	C5.I4	T	Restoration of degraded areas and ecosystems across at least 100 kilometres of coastline
106	C7.R1	T	Additional production capacity for renewable energy
107	C7.R1	T	Cumulative additional renewable energy capacity installed in Spain
109	C7.R2	M	Completion of measures under the National self-consumption Strategy
113	C7.R4	M	Entry into force of the regulatory measures identified in the map for offshore wind and other marine energy
114	C7.R4	M	Completion of measures identified in the roadmap on biogas
116	C7.I1	M	New projects, technologies or installations of marine renewable energy infrastructure
118	C7.I2	M	Clean Energy and Smart Projects for Islands Office
131	C9.I1	T	Scheme to support renewable hydrogen: Establishment of the scheme
132	C9.I1	T	Scheme to support renewable hydrogen: Legal agreements signed with final beneficiaries or final award resolutions published (I)
138	C10.R1	T	Just transition protocols and Advisory Council
433	C11.R1	M	Update of the National Security Framework
434	C11.R2	M	Entry into force of the Law on organisational and procedural efficiency
435	C11.R2	M	Entry into force of Law on the Right to Defence
437	C11.R3	M	Publication of the Biennial Climate Change Risk Report
160	C11.I1	M	Interconnection of national public procurement platforms
163	C11.I2	M	Interoperable platforms to exchange social security and health data
167	C11.I3	M	Digitalization of regional and local entities
442	C12.I3	T	Distribution of grants for the implementation of waste implementation projects.
451	C13.R2	M	Entry into force of the amendment to Law 14/2013 of 27 September on support for entrepreneurs and its internationalisation
196	C13.I2	T	CERSA guarantee
198	C13.I2	T	SMEs supported by the Industrial Entrepreneurship Support Programme
210	C13.I4	T	SMEs and business associations having received support from the Technological Fund
219	C14.I1	T	Budget award of plans promoting the sustainability of Tourism at their destination
246	C15.I7	T	Strengthen and improvement of Cybersecurity Capacities : Resources
453	C15.I7	M	Launch of the National Cybersecurity Industry Support program, the Global Security Innovation Programme and related actions.
256	C17.R2	M	The mid-term evaluation of the Spanish Strategy for Science, Technology and Innovation 2021-2027
262	C17.I3	T	Approval of R&I projects with at least 35 % linked to the green and digital transition
263	C17.I4	T	Support to scientific research career through scholarships and grants
265	C17.I5	T	Innovative and technology-based companies have received capital under the program INNVIERTE to strengthen their research activities at an early stage
266	C17.I5	T	Support to young technology-based firms to carry on their business plan.
271	C17.I9	T	Support to R&D&Innovation projects in the aerospace field, with focus on low and zero emission
279	C18.I1	T	Installation/renewal/expansion of equipment devices

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
282	C18.I4	T	Healthcare professionals trained within the framework of continuing education plans
299	C20.I2	T	Centres for excellence and innovation in vocational training
467b	C20.I2	T	Completion of green trainings for VET teachers
307	C21.R3	M	Entry into force of the Organic Law on the university system
312	C21.I4	T	Scholarships and grants, for post-doctoral students, assistant professors, and researchers
468	C21.I6	M	Adoption of the Action Plan for the development of university micro-credentials
321	C22.I1	T	Projects executed by the Ministry of Social Rights and Agenda 2030
473	C22.I4	M	Setting up various type of services for victims of sexual violence
348	C23.I5	T	Training actions for PES staff
354	C24.I1	T	Strengthening the competitiveness of cultural industries
357	C24.I2	T	E-book licences for libraries
361	C24.I3	T	Completion of digitalisation and promotion of major cultural services
362	C24.I3	T	Completion of digitalisation of the Bibliographic heritage
382	C27.R3	M	Delivery of four Digital Support Platforms
388	C28.R3	M	Entry into force of the reforms derived from the Committee's recommendations or other analyses from the Ministry of Finance
402	C29.R1	M	Phase III of the spending review
405	C29.R3	M	Green Budgeting alignment Report
477	C31.R1	M	Reform improving permitting for renewable energy production and electricity network infrastructure
491	C31.I5	M	Publication of the calls and rules governing the granting of support for the decarbonisation of industry and completion of a study on the implementation of a fund to incentivise companies to decarbonise (carbon contract for differences)
		Instalment Amount	**EUR 9 104 589 366**

3.6. Sixth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
3	C1.R2	M	Entry into force of a Law on sustainable mobility
10	C1.I1	M	Works on safety and sustainable mobility in roads
13	C1.I2	M	Innovative projects promoting electro-mobility
421	C3.I2	M	Construction of a laboratory of high level biosafety and accreditaion of a National Plant Health Laboratory
50	C3.I3	M	Construction, refurbishment or acquisition of equipment for cleaning and disinfection centres and plant reproduction material production centres
91	C6.I2	M	Digitalisation actions: contracts performed
123	C8.R3	M	Entry into force of regulatory measures
142	C10.I1	M	Investment projects to adapt industrial facilities for green hydrogen and energy storage.
431	C10.I1	T	Support for environmental, digital and social infrastructure projects
149	C11.R1	M	Statutes of the new evaluation public body

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
150	C11.R1	T	Stabilisation of public employment
162	C11.I1	M	Digital transformation of the Central Public Administration
166	C11.I2	M	Digitalisation of the Central Public Administration (excluding those covered by milestone #163, target #164)
170	C11.I4	T	Scrapping and purchase of vehicles
175	C11.I5	T	Trainings on the Recovery and Resilience Plan
175b	C11.I6	M	Cybersecurity capabilities of the Public Administration
440	C12.R2	M	Working Group of the Waste Coordination Commission to monitor compliance with waste legislation
441	C12.R2	M	Entry into force of the legal acts forming in the area of circular economy
185	C12.I2	M	PERTES and other projects: disbursement of funds
446	C12.I5	M	Subsidy scheme to support the circular economy: Establishment of the subsidy scheme
447	C12.I5	T	Subsidy scheme to support the circular economy: Legal agreements signed with final beneficiaries or final award resolutions published
448b	C12.I6	M	Subsidy scheme for the electric vehicle sector and other industrial sectors (grants); Establishment of the subsidy scheme
452	C13.R3	M	Entry into force of legislation on securities markets and investment services
194	C13.I1	M	Online National Entrepreneurship Office ('ONE') platform
195a	C13.I1	T	Signature of participative loan agreements
195b	C13.I1	T	Programme for the Promotion of the Innovative Entrepreneurial Ecosystem
208	C13.I3	T	Subsidy Scheme
208a	C13.I3	M	Subsidy scheme
209a	C13.I3	T	Innovative Business Clusters Support Programme
211	C13.I4	T	Actions in markets, urban commercial areas or rural areas
213	C13.I5	T	Support to companies for their internationalisation
510	C13.I11	T	CERSA guarantee
222	C14.I2	M	Smart Destination Platform is online
223	C14.I2	M	Activities relating to Artificial Intelligence and other enabling technologies in the tourism sector
224	C14.I3	M	Activities in the area of tourism in the Balearic Islands, Canary Islands, Ceuta and Melilla
226	C14.I4	M	Activities relating to the "Experiencias Turismo España" Programme
238	C15.I2	M	Connectivity in public centres and services, industrial and business sites and connection points for locations linked to defence
243	C15.I6	M	Deployment of 5G technology: award
458	C16.R1	M	Regulatory sandbox and the Statute of Agencia Española de Supervisión de Inteligencia Artificial ("AESIA")
460	C17.I6	M	PERTE Health
272	C17.I9	M	Aerospace
275	C18.R3	M	Entry into force of legislation or legal acts creating the State Agency for Public Health, appointment and reappointment of Centres, Services and Units of Reference (CSURs), and reorganisation of proton therapy

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
276	C18.R4	M	Measures to address or regulate hard-to-fill posts or areas, the working hours, on-call duties, retributions, training, work-life balance, retention of talent of healthcare professionals, teaching or research, and to regulate the specialised health training system
287	C19.I1	M	National network for digital skills
293	C19.I4	M	Scholarship or employment contracts for digital talent
298	C20.I1	T	Training activities
301	C20.I3	T	Bilingual vocational training
305	C21.R2	M	Publication of teaching material, issuance of training certificates and participation of experts in the elaboration of the curriculum or of the evaluation frameworks
310	C21.I2	T	Signature of agreements under the PROA+ programme
313	C21.I5	T	University digital capacities and education
316a	C22.R3	M	Entry into force of the Royal Decree-Law to extend the duration of paid birth and care leave
320a	C22.R5	M	Entry into force of the legal act on the MinimumVital Income (IMV).
322	C22.I1	T	Investments in telecare services
324	C22.I2	M	Set-up of technological tools for social services information and management systems.
326	C22.I3	T	Investments in accessibility
327	C22.I4	T	Centres for victims of sexual violence.
346	C23.I4	T	Projects for vulnerable groups, entrepreneurship or micro-enterprises
347	C23.I5	M	Public centres for guidance, entrepreneurship, support and innovation for employment .
349	C23.I6	T	Projects regarding the programmes TRANSFORMA_ES, INICIATIVA_ES, IMPULSA-TEC, ALIANZA_ES, and SOSTENIBLE_ES
351	C23.I7	M	Evaluation report on the results of pilot projects related to the Minimum Income scheme or vulnerable groups
355	C24.I2	T	Modernisation and sustainable management of performing and musical arts infrastructure
359	C24.I2	T	Boosting cultural and creative initiatives
375	C26.I3	M	Activities relating to sports
480	C31.I2	M	Support scheme for renewable hydrogen: Establishment of the scheme
484	C31.I3	M	Support scheme for the decarbonisation of the industrial sector and value chain: Establishment of the scheme
494	C31.I6	M	Subsidy scheme for industrial decarbonisation: Conversion of SEPIDES into a public undertaking
495	C31.I6	M	Subsidy scheme for industrial decarbonisation: Establishment of the scheme
		Instalment Amount	**EUR 6 204 780 929**

3.7. Seventh Instalment (non-repayable support):

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
9	C1.I1	M	Projects on sustainable mobility
9b	C1.I1	M	Scrapping of vehicles, purchase of low carbon energy emission vehicles and/or installation of recharging points
419	C1.I2	T	Circulation permits issued for electric vehicles
419b	C1.I2	M	Charging points installed
18	C1.I3	T	Rail lines upgraded
19	C1.I3	T	Stations improved with digitalisation
20	C1.I3	T	Improved or new rail lines stations
29	C2.I1	T	Reduction of non-renewable primary energy consumption in dwellings or residential buildings
29bis	C2.I1	T	Tax deductions declared for energy renovations
31	C2.I2	T	Provision of dwellings
33	C2.I3	T	Reduction of non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof
34	C2.I4	T	Reduction of non-renewable primary energy consumption in dwellings, residential buildings, or non-residential buildings or parts thereof, located in municipalities eligible under the PREE 5000 programme
35	C2.I4	T	Final reports for grants relating to the DUS 5000 programme
37	C2.I5	M	Renovation of public buildings
48	C3.I1	T	Irrigation systems modernised
49	C3.I2	M	Construction of an animal facility, having a biosafety level 3
52	C3.I4	M	Projects for precision agriculture, energy efficiency, the circular economy or the use of renewable energy
66	C4.I1	M	Biodiversity knowledge
69	C4.I2	M	Conservation or terrestrial and marine environment
71	C4.I3	M	Ecosystem restoration actions
72	C4.I3	M	Rehabilitation of former mining sites
425	C4.I4	M	Actions on forest management
427	C5.I1	T	Construction or renovation of water and wastewater treatment infrastructures
428	C5.I1	M	Safety of dams and reservoirs
77bis	C5.I2	M	Monitoring and restoration of rivers
78	C5.I2	M	Construction or renovation of infrastructure supplying water for irrigation
430	C5.I3	M	PERTE for the digitalisation of water users
426	C5.I3	M	Radars and digitalisation of hydrological or meteorological processes
81b	C5.I4	T	Restoration of degraded areas and ecosystems
87	C6.I1	M	Core TEN-T network: contracts performed

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
92	C6.I2	M	TEN-T network excluding corridors: contracts performed
93	C6.I2	M	Air traffic management: contracts performed
94	C6.I2	M	State Road network: contracts performed
97	C6.I3	M	Intermodal and logistic terminals, ports or 750-metre sidings: contracts performed
101	C6.I4	M	Actions related to Sustainable and digital transport
111	C7.R3	T	Energy-related pilot projects or offices for energy communities
117	C7.I1	T	Additional capacity for renewable energy production and storage
119	C7.I2	T	Actions to support the energy transition on islands
120	C7.I2	T	Additional production capacity for renewable energy in the islands
127	C8.I2	T	Award of digitalisation projects to electricity distribution companies
135	C9.I1	M	Scheme to support renewable hydrogen: Ministry has completed the investment
141	C10.I1	M	Employment related trainings
143	C10.I1	M	Rehabilitated land at former coal mining sites or in areas declared as Just Transition Areas
432	C11.R1	M	Law on Transparency and Integrity in the Activities of Interest Groups
169	C11.I3	M	Digital transformation of regional and local public administrations, as well as the Ministry of Digital Transformation and Public Service and the Ministry for Territorial Policy and Democratic Memory
438	C11.I3	M	Pilot projects implemented under the Personal Digital Care Plan
172	C11.I4	T	Reduction of non-renewable primary energy consumption in public buildings (1 050 000 m^2)
439	C11.I4	M	Implementation of solar photovoltaic systems, and other renewable energies, the installation of charging points for electric vehicles and the implementation of other measures to improve energy savings in the facilities of the central public administration
180	C12.I1	M	Sectoral data spaces and R&D-related actions
186	C12.I2	M	PERTEs and other projects: Final reports
187	C12.I3	T	Actions on Circular economy and waste management
448c	C12.I6	T	Subsidy scheme for the electric vehicle sector and other industrial sectors (grants): Legal agreements signed with final beneficiaries or final award resolutions published. Ministry has completed the investment.
445	C12.I4	M	Reinforcing the value chain for semiconductors: disbursement of funds
193a	C13.I1	T	Beneficiaries under any of the Support Programmes completing activities
209b	C13.I3	T	Digital Innovation Hubs Programme

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
508	C13.I14	M	Investment policy
509	C13.I14	M	Equity Injection
221	C14.I1	M	Actions related to “Territorial Plans for Tourism Sustainability at Destination”
227	C14.I4	T	Sustainability actions in touristic establishments
228	C14.I4	M	Regeneration of historical heritage sites
237	C15.I1	M	Rollout of broadband in white and grey areas
239	C15.I3	M	Connectivity vouchers under UNICO Bono social and vouchers under UNICO Bono PYME
242	C15.I5	M	Digital infrastructure: submarine cables and R&D projects
244	C15.I6	M	Deployment of 5G technology R&D&I projects: disbursement
248	C15.I7	M	Contracts and agreements (*convenios*) awarded under milestones 245 and 453 have been performed.
455	C15.I8	M	PERTE CHIP. R & D
455a	C15.I8	M	PERTE CHIP. Equity injection
455b	C15.I8	M	PERTE CHIP. Creation of clean room infrastructure: contracts signed and signed Memorandum of Understanding.
456	C15.I8	M	PERTE CHIP. Creation of academic chairs focusing on microelectronics
253	C16.R1	M	Actions on Artificial Intelligence and Quantum technologies
253a	C16.I1	M	Signature of the Contribution Agreement between Spain and the EuroHPC JU and disbursement of the voluntary contribution to the EuroHPC JU
260	C17.I2	M	Research infrastructure.
459	C17.I5	M	Knowledge transfer
268	C17.I6	M	Health
269	C17.I7	M	Environment, climate change and energy
462	C17.I9	M	PERTE Aerospace.
511	C17.I11	M	Signature of the Agreement between Spain and ESA and assignment of a voluntary contribution to the FutureNav, EU Secure Connectivity and European Launcher Challenge Programmes
280	C18.I2	M	Public health campaigns and actions
281	C18.I3	M	Actions relating to public health surveillance, the development or purchase of equipment, systems and software with various destinations, construction works, and the assessment of the performance of the National Health System during the pandemic
465	C18.I4	T	Contracts or corresponding parts thereof performed related to the UNICAS network project and to

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			improve healthcare for patients with rare diseases or ALS
466	C18.I5	T	Equipment or software for genetic testing and information system for genomic information
464	C18.I5	M	Contracts or corresponding parts thereof performed relating to IT infrastructure, IT systems development, use cases, licenses and information campaigns regarding medicines or pharmaceuticals, dietary products and orthoprostetic services
466a	C18.I6	M	National Health Data Space
288	C19.I1	M	Citizens on digital skills.
290	C19.I2	M	Actions for the digital transformation of education
291	C19.I2	M	Digital equipment for schools
292	C19.I3	T	Digital training for employment
292a	C19.I3	T	Digital training for employment
297	C20.I1	T	Evaluation of units of competence
467	C20.I2	T	Conversion of classrooms into applied technology spaces
302	C20.I3	T	Additional VET groups compared to the 2019/2020 academic year
309	C21.I1	T	New places for the First Cycle of Early Childhood Education
311	C21.I3	T	Participation agreements signed by educational centres for the support provided by Accompanying and Guidance Units
469	C21.I6	T	Certificates for micro-credentials issued
315	C22.R2	M	Publication in the Offical Journal of the Agreements of the Territorial Council of Social Services and approval of the relevant legal acts.
412a	C22.R6	M	Entry into force of the law on equal representation and balanced presence of women and men, and entry into effect of the ministerial order establishing and regulating an advisory council on the gender gap
323	C22.I1	T	Residential, non-residential and day care places.
325	C22.I2	T	Investments by the regions for technological transformation and innovation of social services, and modernisation of the infrastructure and services associated with child and adolescent care
471	C22.I2	T	Pilot projects to foster innovation in social services
472	C22.I4	M	Purchase of alert and distancing monitoring devices, and online services to support victims of violence against women.
328	C22.I5	M	Construction, acquisition or refurbishment of reception centres for migrants and applicants of international protection
342	C23.I1	T	Grants for the participation of jobseekers in the ´Tandem´, ´First Experience´ or ´Investigo´ programmes

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
343	C23.I2	T	Grants for the participation of people in the 'Plan Empleo Mujer, Rural and Urban areas' or ´Victims of Gender Violence and Human traffic´ programmes
344	C23.I3	T	People having participated in training programmes to acquire skills for the digital, ecological or productive transformation
475	C24.I1	T	Strengthening of the competitiveness of cultural industries
356	C24.I2	T	Restoration and enhancement of Spanish cultural sites
476	C25.I1	T	Support of entities in the audio-visual sector in three different areas
370	C26.I1	M	Digitalisation of the sports sector
373	C26.I2	M	Renovation of sports infrastructures, technical centres or sports facilities
386	C28.R2	M	Tax benefit reform
512	C28.I1	T	Tax deductions declared for the purchase of EVs or the installation of charging stations
478	C31.I1	T	Investment promoting energy storage or self-consumption based on renewable energy production or behind-the-meter storage: Final reports
482	C31.I2	M	Support scheme for renewable hydrogen: Legal agreements signed with final beneficiaries or final award resolutions published
486	C31.I3	M	Support scheme for value chain: Legal agreements signed with final beneficiaries or final award resolutions published
490	C31.I4	M	Supported electricity transmission projects
493	C31.I5	M	Decarbonisation projects
496	C31.I6	M	Subsidy scheme for industrial decarbonisation: Ministry has completed the investment and legal agreements signed with final beneficiaries or final award resolutions published
506	C31.I9	M	Scheme to support green transition: Establishment of the scheme
507	C31.I9	M	Scheme to support green transition: Ministry has completed the investment and legal agreements signed with final beneficiaries or final award resolutions published
498	C32.I1	M	Railway infrastructure and services
499	C32.I1	M	Publication of grant resolutions for the purchase of 5 600 vehicles under the "Sección Etiqueta Cero" of the Programa Reinicia Auto+.
500	C32.I2	M	Water and environmental restoration
501	C32.I2	M	Agriculture restoration
502	C32.I3	T	Employment contracts for the areas affected by the DANA.
503	C32.I4	M	Signature of an agreement with ESA and voluntary contribution
504	C32.I5	M	Ex-post report on the implementation of 'ICEX-DANA' and 'ICEX-Aranceles' programmes

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
505	C32.I6	M	ICO scheme for the support of companies affected by the change in global tariff environment
		Instalment Amount	**EUR 20 925 373 102**

4. Loan

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

4.1. First Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
L1	C1.R3	M	Entry into force of Royal Decree regulating Low Emission Zones (LEZs)
L15	C6.R3	M	Energy Efficiency Strategy
L40	C13.I8	M	FOCO - Regulations establishing the Fund
L51	C13.I13	M	Regional Resilience Fund- InvestEU: Signature of the Contribution Agreement between the government of Spain and the European Commission
L72	C22.I6	M	Social Impact Fund: Regulation establishing the Facility
		Instalment Amount	**EUR 1 083 989 237**

4.2. Second Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
L4	C2.I7	M	Implementing Agreement
L10	C3.I12	T	Entry into force of the agreement between the Ministry of Agriculture, Fisheries and Food (MAPA) and SEIASA to support the improvement and the sustainability of irrigated areas (Phase III)
L25	C13.I6	M	Implementing Agreement with ICO for ICO Green Line
L30	C13.I6	M	Implementing Agreement for ICO Enterprises and Entrepreneurs Line (including equity funds)
L35	C13.I7	M	Next Tech Fund - Implementing Agreement with Axis
L53	C13.I13	M	Regional Resilience Fund: Implementing Agreement
L63	C15.I9	M	CHIP Financing Facility: Formal approval of the Financing Mechanism
L77	C25.I3	M	ICO Audiovisual Hub Fund: Implementing Agreement
		Instalment Amount	**EUR 14 916 010 762**

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4.3. Third Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
L2a	C2.R7	M	Entry into force of a legal act to update the Statute of the Entidad Pública Empresarial de Suelo (SEPES)
L3	C2.R7	M	Publication of the *Guide to recommendations and best practices for urban planning licences in the residential sector (Guía de recomendaciones y buenas prácticas en materia de licencias urbanísticas en el ámbito residencial*
L8	C3.R7	M	Entry into force of the Law on the Prevention of Food Losses and Food Waste
L9	C3.R8	M	Entry into force of a legal act setting up the information system for agricultural holdings
L23	C12.I7	M	Support scheme to strategic projects in the value chain of electric cars (loans): Establishment of the scheme
L45	C13.I10	T	FONREC
L47	C13.I12	M	ENISA Entrepreneurship and SME Fund - Implementing Agreement
L52	C13.I13	T	Regional Resilience Fund- InvestEU: Financing or investment operations amounting to at least 500mn allocated to the instrument approved by the InvestEU Investment Committee.
L67	C17.I10	T	Investment in equity support in the health sector
		Instalment Amount	**EUR 1 050 662 791**

4.4. Fourth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
L6	C2.I7	M	ICO Loan Facility for the Promotion of Social Housing: Legal agreements signed with final beneficiaries and completion of the investment
L11	C3.I12	T	Irrigation systems modernised
L24	C12.I7	T	Support scheme to strategic projects in the value chain of electric cars (loans): Legal agreements signed with final beneficiaries or final award resolutions published and completion of the investment
L28	C13.I6	M	ICO Green Line – Legal agreements signed with final beneficiaries (including equity funds) and completion of the investment
L33	C13.I6	M	ICO Enterprises and Entrepreneurs Line – Legal agreements signed with final beneficiaries (including equity funds) and completion of the investment
L38	C13.I7	M	Next Tech – Legal agreements signed with final beneficiaries and equity funds of the investment
L42	C13.I8	M	FOCO – Legal agreements signed with final beneficiaries (including equity funds) of the investment
L49	C13.I12	M	ENISA Entrepreneurship and SME Fund - Legal agreements signed with final beneficiaries of the investment
L57	C13.I13	T	Regional Resilience Fund- Other Lines: Legal agreements signed with final beneficiaries (including equity funds)

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Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
L59	C13.I13	M	Regional Resilience Fund- Direct Public Line: Legal agreements signed with final beneficiaries, verification of grants and performance of contracts
L62	C13.I13	M	Regional Resilience Fund - The Ministry of Economic Affairs and Digital Transition has completed the investment
L60	C13.I13	M	Regional Resilience Fund- climate contribution
L90	C13.I15	M	Investment policy
L91	C13.I15	M	Equity injection
L65	C15.I9	M	CHIP Financing Facility: Legal agreements signed with final beneficiaries and completion of the investment
L69	C17.I10	T	Disbursement of funds in the form of loans to support the health or the aerospace sectors
L73	C22.I6	M	Social Impact Fund: Legal financing agreements signed with final beneficiaries (including equity funds) and completion of the investment
L76	C25.I2	T	Implementation of projects to digitalise and disseminate content
L79	C25.I3	M	Audiovisual Hub Fund: Legal financing agreements signed with final beneficiaries (including equity funds) and completion of the investment
		Instalment Amount	**EUR 5 654 884 583**

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SECTION 3: ADDITIONAL ARRANGEMENTS

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

The monitoring and implementation of the modified recovery and resilience plan of Spain have been set out in Royal Decree-Law 36/2020 of 30 December approving urgent measures for the modernisation of the public administration and the implementation of the Recovery Plan ("RDL 36/2020"). They shall take place in accordance with the following arrangements:

- A Commission for Recovery, Transformation and Resilience, which gathers all Ministers competent for the plan, has been set up and will be chaired by the President of the Government. This Commission has established the general policy guidelines for the development and implementation of the Recovery Plan and shall monitor its implementation. Its work will be assisted by a Technical Committee of 20 members of the public administration chaired by the Secretariat-General for European Funds.
- A newly set up Secretariat-General for European Funds within the Ministry of Finance will be the responsible authority for the plan vis-a-vis the European Commission. This authority will be key in monitoring the submission of payment claims, which will be based on the achievement of milestones and targets.
- The modified plan includes 419 milestones and targets, most of which relate to the period 2021-2023. The proposed milestones and targets are clear and the proposed indicators are relevant, acceptable and robust.
- While the Ministry responsible for each measure will be in charge of taking action to achieve the related milestones and objectives in line with the budgeted resources, the Secretariat-General for European Funds will be the body drawing up the requests for payment to the European Commission. Each payment request shall be accompanied by a management declaration based on reports issued by the bodies responsible for the components. In addition, the General Comptroller of the State Administration (Intervención General de la Administración del Estado - IGAE) will carry out checks to certify the achievement of milestones and objectives, as well as the results achieved. Funds allocated to the implementation of the plan will be included in the budget of the central government.
- Arrangements have been set up to involve key actors to implement the plan. A new Sectoral Conference for the plan is set up with the aim of channeling cooperation between regions, local entities and central government to implement the plan. As regards parliamentary scrutiny, Article 22 of Royal Decree-Law 36/2020 provides that the government shall report quarterly on the progress of the Recovery, Transformation and Resilience Plan to the Joint Parliamentary Committee for the European Union.

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

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

The Secretariat-General for European Funds (Ministry of Finance), as the coordinator for Spain's recovery and resilience plan, is responsible for the overall implementation of the modified recovery and resilience plans, for ensuring coordination with other relevant authorities in the country (including ensuring coherence regarding the use of other EU funds), for monitoring progress on milestones and targets, for overseeing and assuring implementation of control and audit measures, and for providing all necessary reporting, and requests for payment and the accompanying management declaration. The Secretariat-General for European funds relies on an IT system ('Coffee') that allows the Ministries and other implementing, control and audit bodies to encode all relevant information, including the reporting of milestones and targets and monitoring indicators, the control and audit reports and the management reports of the implementing bodies which are expected to serve as a basis for the management declarations to accompany the requests for payment. The

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system also allows for recording qualitative financial information and other data, such as on final recipients, contractors and subcontractors. The authorities also collect and store the data on beneficial owners which is hosted by the national Tax Agency.

Moreover, in relation to milestone 173 and the commitments on audit and controls that were undertaken in the context of the first payment request, Spain has concluded two agreements to facilitate the exchange of information on beneficial owners of foreign companies: one between the General Council of Notary Affairs and the Tax Agency and another one between the latter and the College of Property Registrars. Furthermore, Spain issued a ministerial order (Order HFP/55/2023) empowering the authorities responsible for organising the calls to request beneficial owners' data from foreign companies for which the national authorities do not have information in their databases.

In addition, Spain has improved the access to the information on beneficial owners for control purposes. In particular, the Spanish authorities have created and made operational a risk scoring IT tool called 'MINERVA' for the systematic control and prevention of conflict of interest, making use of the beneficial owners' data.

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Spain shall submit to the Commission a duly justified request for payment of the financial contribution. Spain 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.

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