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ANNEX

ANNEX

to the

Proposal for a Council Implementing Decision

on the approval of the assessment of the recovery and resilience plan for Austria

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ANNEX

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

1. Description of Reforms and Investments

COMPONENT 1: SUSTAINABLE RECOVERY

A. SUBCOMPONENT 1.A RENOVATION WAVE

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

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

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

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

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

Reform: 1.A.1 Renewable Heating Law

The objective of the reform is to create the framework conditions for replacing outdated heating systems.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heaters using fossil fuels in newly constructed buildings, the Renewable Heating Law shall regulate the phase-out of outdated heating systems in existing buildings from 2025 onwards and encourage their replacement by renewable energy or district heating.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

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

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

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

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

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

Investment: 1.A.3 Combating energy poverty

The objective of the investment is to contribute to a reduction in energy consumption in buildings, while supporting a just transition. The investment shall support thermal renovation of dwellings of low-income households prone to energy poverty, and thus reduce their energy consumption and costs in a sustainable manner. The measure targets low-income households living in older buildings which cannot afford an own contribution to existing national and regional schemes supporting energy efficiency measures.

The investment consists of an integrated support scheme that shall provide tailored support and funding for renovation of family houses, comprising thermal insulation of walls and roof, replacement of windows and heaters as well as planning support. Part of the investment shall be dedicated to consultancy services and awareness raising, in cooperation with social NGOs, building on the reform included in this subcomponent.

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
1	1.A.1 Renewable Heating Law	Milestone	Entry into force of Renewable Heating Law	Provision in the law indicating the entry into force of the Renewable Heating Law	-	-	-	Q1	2022	Entry into force of the Renewable Heating Law to regulate the phase-out of heaters using liquid or solid fossil fuels in existing buildings
2	1.A.1 Renewable Heating Law	Milestone	Training for energy consultants	Launch of the training for energy consultants to advise low-income and energy-poor households	-	-	-	Q4	2022	In agreement with the *Länder* and the social NGOs involved in the project, training shall be offered to energy consultants to advise low-income and energy-poor households
3	1.A.2 Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	0	6 360	Q4	2021	At least 6 360 projects of replacement of heating systems have been implemented and audited.
4	1.A.2 Exchange of	Target	Replacement of heating	-	Number	6 360	15 900	Q4	2023	At least 15 900 projects of

	oil and gas heating systems		systems							replacement of heating systems have been implemented and audited.
5	1.A.2: Exchange of oil and gas heating systems	Target	Replacement of heating systems	-	Number	15 900	31 800	Q2	2026	At least 31 800 projects of replacement of heating systems have been implemented and audited.
6	1.A.3 Combating energy poverty	Milestone	Determinatio n of funding priorities	Decision on funding guidelines to ensure at least a 30% average reduction in primary energy	-	-	-	Q1	2022	The Climate Ministry (BMK) has adopted and published the funding conditions and priorities in the funding guidelines of the support scheme for thermal renovation in dwellings of low-income households. The funding guidelines shall ensure at least a 30% average reduction in primary energy consumption of the buildings to be renovated.
7	1.A.3 Combating	Target	Thermal renovation	-	Number	0	1 000	Q4	2023	At least 1 000 thermal renovation projects

	energy poverty		projects approved							approved by BMK under the support scheme
8	1.A.3 Combating energy poverty	Target	Thermal renovation projects completed	-	Number	0	2 250	Q4	2025	At least 2 250 thermal renovation projects completed as part of the support scheme

B. SUBCOMPONENT 1.B ECO-FRIENDLY MOBILITY

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

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

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

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

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

Reform: 1.B.1 Mobility Masterplan 2030

The objective of this reform is to reduce CO_2 -emissions in the transport sector and provide for a coherent approach to reach climate neutrality.

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

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

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

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

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

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

Investment: 1.B.3 Zero-emission buses

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

The investment consists of providing funding to switch to buses which shall be equipped with zero carbon emitting technologies. This shall be accompanied by the development of the necessary infrastructure for operating the buses in public transportation, including recharging and refuelling points. This is meant to support the transition from currently fossil-fuel-powered to zero-emission buses, operated

with renewable energy. The investment shall be managed through calls for expression of interest enabling transport associations, transport companies and other potential beneficiaries to submit their applications. Eligible projects shall include zero-emission buses and the infrastructure to operate the buses. If operational procedures allow, the supported refuelling and charging infrastructure shall also be usable by other types of vehicle (heavy and long-distance traffic) and be accessible to the public. Provided that these minimum pre-defined criteria are met, projects shall be ranked according to environmental, economic and other quality assessment criteria that include implementation in an overarching transport concept.

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

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

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

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

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

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

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

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

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Base-line	Goal	Quarter	Year	
9	1.B.1 Mobility Masterplan 2030	Milestone	Implementation of the Mobility Masterplan has started	Completion of several steps in the Mobility Masterplan	-	-	-	Q3	2023	The following strategic documents under the Mobility Masterplan have been published: - Fast-track renewable energy mobility programme - Shared Mobility Strategy - Freight Masterplan - Masterplan Digital Transformation in Mobility - FTI Mobility Strategy 2040 - FTI Aviation Strategy In addition, a legislative package introducing a Climate Check for existing legislation for the mobility sector has been enacted and the Alpine Convention (Transport Protocol) has been

										implemented.
10	1.B.1 Mobility Masterplan 2030	Milestone	Reduction of CO_2 emissions in the transport sector	Lasting trend change in the reduction of CO_2 emissions in the transport sector (permanent reduction below the peak in 2019, including a general downward trend), as per monitoring of the 2030 Mobility Masterplan	-	-	-	Q3	2025	Evaluation of the indicators of the 2030 Mobility Masterplan to demonstrate its impact and underlying causes and to demonstrate that a sustainable shift in the reduction of CO_2 emissions in the transport sector has been achieved. This is done in the context of the near-term forecast of Austrian greenhouse gas emissions. A permanent reduction in CO_2 emissions, including a general downward trend below the peak in 2019 (taking into account any special effects of COVID-19), shall be demonstrated in the framework of the monitoring of the Mobility Masterplan 2030.
11	1.B.2 Introduction	Milestone	Entry into force of law	Provision in the law indicating the	-	-	-	Q3	2021	The 'Federal Act on the introduction of the

	of 1-2-3 climate ticket			entry into force of the law on the introduction of the climate ticket						climate ticket' has entered into force. The law shall prescribe a general rule for setting maximum tariffs in accordance with EU Regulation No 1370/2007. The law shall define the territorial, traffic, personal and temporal scope, and the price of the 1-2-3 climate ticket.
12	1.B.2 Introduction of 1-2-3 climate ticket	Milestone	Introduction of 1-2-3 climate ticket	The first 1-2-3 climate tickets shall be introduced on the market.	-	-	-	Q4	2021	National and/or regional categories of the 1-2-3 climate ticket are available for customers to buy and use.
13	1.B.3 Zero-emission buses	Milestone	Launch of the zero-emission buses support programme	The call for expression of interest has been publicly announced.	-	-	-	Q1	2022	The call for expression of interest has been launched. The call shall enable transport associations, transport companies and other potential beneficiaries to submit their applications (through the Settlement Office's digital submission portal). Eligible projects shall include zero-emission buses and the

										infrastructure to operate the buses.
14	1.B.3 Zero-emission buses	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects shall include zero-emission buses and the infrastructure required for their operation.
15	1.B.3 Zero-emission buses	Target	Buses equipped with zero-emission technologies	-	Number	0	682	Q2	2026	On the basis of grant agreements, the beneficiaries have procured and received at least 682 buses with zero-emission technology.
16	1.B.3 Zero-emission buses	Milestone	Infrastructure is in place	The infrastructure necessary for the conversion of 682 buses on the Austrian regular service to zero-emission buses has been built.	-	-	-	Q2	2026	On the basis of grant agreements, the beneficiaries have installed the charging infrastructure (overnight/deposit and occasional loading at stops), overhead contact lines and hydrogen refuelling points necessary for the operation of at least 682 zero-emission buses.
17	1.B.4 Zero-emission	Milestone	Launch of the support	Launch of the support	-	-	-	Q1	2021	The support programme has been launched. It

	utility vehicles		programme	programme for zero-emission utility vehicles and their charging infrastructure (‘E-*Mobilitäts-offensive 2021*’ for companies).						shall enable businesses and other business organisations, public authorities, and associations to consult all necessary documents and to submit their applications (through the Settlement Office’s digital submission portal). Eligible projects shall include zero-emission utility vehicles and the infrastructure to operate these vehicles.
18	1.B.4 Zero-emission utility vehicles	Milestone	Last call completed	Last call for expression of interest by potential beneficiaries completed	-	-	-	Q4	2024	The last call for expression of interest by potential beneficiaries has been completed. Eligible projects include zero-emission utility vehicles and the infrastructure to operate these vehicles.
19	1.B.4 Zero-emission utility vehicles	Target	Vehicles equipped with zero-emission technologies	-	Number	0	2 767	Q2	2026	On the basis of grant agreements, the beneficiaries have procured and received at least 2767 N1 utility vehicles with zero-emission technology.

20	1.B.4 Zero-emission utility vehicles	Milestone	Infrastructure is in place	The infrastructure needed to switch from 2 767 utility vehicles to zero-emission utility vehicles has been built.	-	-	-	Q2	2026	On the basis of grant agreements, the beneficiaries have installed the charging infrastructure and hydrogen refuelling points necessary for the operation of at least 2 767 zero-emission utility vehicles.
21	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Ongoing construction project	Start of construction of Lavanttal railway station	-	-	-	Q1	2020	Construction began in March 2020 for the Lavanttal station, a new regional railway station located in Carinthia along the Koralmbahn. The station shall allow a link between the Koralmbahn and the Lavanttalbahn.
22	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Electrification	Putting into operation of Lavanttal station and of electrification of regional railway line including feeder route in Carinthia to the Koralmtunnel	-	-	-	Q4	2023	The feeder routes to the Koralmtunnel located in the province of Carinthia, as well as the regional sections ‘Bleiburger Schleife’ and ‘Lavanttalbahn’ linked to the Koralmbahn, have been electrified. This shall mean that the infrastructural conditions are in place for regional

										traffic to be managed electrically in Carinthia. Lavanttal station has been completed and is put into operation.
23	1.B.5 Construction of new railways and electrification of regional railways	Milestone	Completion of construction project	Putting into operation of Koralmbahn including all Styria feeder route to Koralmtunnel	-	-	-	Q4	2025	The Koralmbahn has been put into operation, including the opening of the Koralmtunnel. The feeder route to the Koralmtunnel located in the province of Styria has been put into service. Together with the Koralmtunnel, the infrastructure requirements are in place for the Vienna–Villach long-distance service to be operated via Graz.

C. SUBCOMPONENT 1.C BIODIVERSITY AND CIRCULAR ECONOMY

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

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

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

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

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

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

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

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

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

Investment: 1.C.2 Biodiversity fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

										reusable systems for beverage packaging; end distributors shall be required to offer a minimum number of reusable beverage packaging at the point of sale.
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	Milestone	Entry into force of the implementing regulation	Entry into force of the Implementing Regulation for increasing collection rates for plastic beverage packaging	-	-	-	Q1	2023	The Implementing Regulation has established the sub-legal basis for increasing collection rates for plastic beverage packaging.
26	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable	Target	Reusable quota	-	Percentage	19	25	Q1	2026	At least 25% of the volume of all beverages sold in 2025 were placed on the market in reusable containers compared to 19% in 2019.

	beverage containers in retail									
27	1.C.2 Biodiversity fund	Milestone	Entry into force of the legal framework for Biodiversity Fund	Provision in the law indicating the entry into force of the legal framework for Biodiversity Fund and National Biodiversity Strategy 2030	-	-	-	Q1	2022	The Federal Act (amendment of the Environmental Federation Act) has established the Biodiversity Fund and set its objectives and implementation modalities.
28	1.C.2 Biodiversity fund	Milestone	Completion of the call for projects to restore priority degraded ecosystems and protect endangered species and habitats	The call for projects has been completed and projects have been awarded	-	-	-	Q1	2023	Based on the funding guidelines, which shall specify the nature and scope of eligible projects and the potential beneficiaries, the implementing body has conducted a call for projects for the restoration of degraded ecosystems and the protection of endangered species and habitats. Funding projects for biodiversity monitoring have been awarded on the basis of

										an existing nationwide approach.
29	1.C.2 Biodiversity fund	Target	Biodiversity projects completed	-	Number	0	20	Q4	2025	At least 20 approved projects for restoration, species and habitat protection have been completed by the beneficiaries; a monitoring report on the state and trends of biodiversity has been prepared.
30	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers	Target	Take-back systems	-	Number	0	5 000	Q1	2024	Companies in the retail sector have purchased at least 5 000 new reverse vending machines or upgraded existing ones in terms of efficient take-back and data connectivity.
31	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage	Target	Increased collection rate	-	Percentage	70	80	Q1	2026	At least 80% of all plastic beverage packaging placed on the market in 2025 was collected separately compared to 70% in 2018.

	containers									
32	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Permit applications for construction or retrofitting	-	Number	0	3	Q3	2022	The competent authorities have received at least three applications from public and/or private waste management companies for permits for the construction or retrofitting of sorting facilities for plastic waste.
33	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Commissioning of facilities	-	Number	0	3	Q1	2025	At least three new or retrofitted sorting facilities for plastic waste are in operation; material is delivered and sorted.
34	1.C.4: Retrofitting of existing and construction of new sorting facilities	Target	Sorting depth	-	Percentage	33	50	Q1	2026	Nationwide, at least 50% of Austrian plastic waste shall be sorted for further recycling compared to 33% in 2018.
35	1.C.5 Promotion of	Milestone	Launch of the repair bonus	The repair bonus support	-	-	-	Q1	2022	Organisational arrangements and

	the repairing of electrical and electronic equipment (repair bonus)		support programme	programme shall be open for applications						technical procedures for the launch of the repair bonus programme have been completed; the funding programme shall be published and opened for applications.
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Target	Repaired or renewed electrical or electronic equipment	-	Number	0	200 000	Q1	2024	At least 200 000 electrical or electronic devices have been repaired or renewed; the relevant information from the beneficiaries has been collected and transmitted by the funding processing office.
37	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	Target	Increased number of repaired or renewed electrical or electronic equipment	-	Number	200 000	400 000	Q1	2026	At least 400 000 electrical or electronic devices have been repaired or renewed; the relevant information from the beneficiaries has been collected and transmitted by the funding processing office.

D. SUBCOMPONENT 1.D TRANSFORMATION TO CLIMATE-NEUTRALITY

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

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

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

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

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

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

Reform: 1.D.1 Renewables Expansion Law

The objective of the reform is to contribute to an increase in the share of renewable energy in electricity supply to 100% by 2030, which shall require adding 27 TWh of electricity generation capacity from renewable sources by 2030. The reform represents a key government priority in energy policy that plays an essential role on Austria's path towards climate neutrality by 2040. The reform overhauls the national support scheme relying on market premiums and investments for wind power, hydropower, solar energy, biomass, renewable gases, including hydrogen. The elements of the reform regarding hydrogen are coherent with the investment measure 3.D.2 IPCEI Hydrogen.

The Renewables Expansion Law shall be enacted by 31 December 2021.[1]

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

The investment measure aims to accelerate the decarbonisation of industry, increase its resource and energy efficiency, support industrial eco-innovations and advanced technology reducing the environmental impact of hazardous waste treatment.

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

[1] The Renewables Expansion Law has been notified as State aid and is subject to any changes required to ensure compliance with State aid rules.

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
38	1.D.1 Renewables Expansion Law	Milestone	Entry into force of the Renewables Expansion Law	Provision in the law indicating the entry into force of the Renewables Expansion Law	-	-	-	Q4	2021	The Renewables Expansion Law, establishing framework conditions and financing of electricity generation from renewable sources
39	1.D.1 Renewables Expansion Law	Target	Additional renewable electricity generation capacity	-	Number in MWh	0	1 100	Q4	2023	Additional generation capacity from renewable sources of at least 1 100 MWh has been installed.
40	1.D.1 Renewables Expansion Law	Target	Newly installed hydrogen production capacity	-	Number in MWh	0	200	Q4	2025	Hydrogen production capacity from renewable sources of at least 200 MWh has been installed.
41	1.D.2 Transforming industry towards climate neutrality	Milestone	Adoption of regulatory criteria and funding guidelines	Amendment of the funding guidelines, including definition of eligibility	-	-	-	Q3	2021	Amendment of the regulatory criteria and funding guidelines '*Umweltförderung im Inland*' (based on '*Umweltförderungsgesetz*') for environmental support

				criteria for assessing substantial greenhouse gas emission savings						promoting major projects and measures for ETS installations, including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01). The amendment will be adopted and published by the Climate Ministry (BMK).
42	1.D.2 Transforming industry towards climate neutrality	Target	Roll-out of decarbonisation projects	-	Number	0	15	Q4	2024	At least 15 projects to decarbonise industrial production have been completed under the support scheme.
43	1.D.2 Transforming industry towards climate neutrality	Target	Completion of decarbonisation projects	-	Number	15	20	Q2	2026	At least 20 projects to decarbonise industrial production have been completed under the support scheme.

COMPONENT 2: DIGITAL RECOVERY

E. SUBCOMPONENT 2.A BROADBAND EXPANSION

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

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

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

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

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

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

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

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

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

The investment consists of the two funding directives, Access and OpenNet, of the Austria Broadband Programme 2030. Both funding directives have the objective to improve broadband availability in those areas of Austria, which, due to a market failure, are not or are insufficiently developed by the private sector. The measure shall increase the availability of Gigabit-capable access networks, as a result of the

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

RRP support, to cover at least 50% of Austrian households.[3] Both directives have the objective of doubling the existing download and upload speed, at least to 100 Mbit/s symmetrically. Furthermore, the funded access networks must be upgradable to symmetrical Gigabit speeds without further investments in the passive infrastructure. The Access directive aims at vertical integrated telecom operators, whereas the OpenNet directive aims at wholesale-only providers.

Deployment of mobile networks shall be excluded from the investment. Additionally, availability of services of the telecom operators is expected to increase, which is expected to stimulate the wholesale market and ensure competition in the retail market.

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

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

[3] The availability of Gigabit connections is expected to further increase as a result of the roll-out by telecom operators on a commercial basis without the RRP support.

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

				procedures for broadband deployment						Directive shall be completed with an evaluation of the implementation in the form of a report
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Target	Provision of broadband access to 46% of households	-	% of Austrian households	43	46	Q3	2022	At least 46 % of all Austrian households shall have access to Gigabit capable connections (compared to 43 % in Q3 2020) as result of the broadband rollout project funded under the RRP, as assessed in the broadband reports published by the Austrian authorities.

47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Target	Provision of broadband access to 48% of households	-	% of Austrian households	46	48	Q3	2024	At least 48 % of all Austrian households shall have access to Gigabit capable connections (compared to 46 % in Q3 2022) as result of the broadband rollout project funded under the RRP, as assessed in the broadband reports published by the Austrian authorities.
48	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	Target	Provision of broadband access to 50 % of households	-	% of Austrian households	48	50	Q3	2026	At least 50% of all Austrian households shall have access to Gigabit capable connections (compared to 48% in Q3 2024) as a result of the broadband roll-out projects funded under the RRP, as assessed in the broadband reports published by the Austrian authorities.

F. SUBCOMPONENT 2.B DIGITALISATION OF SCHOOLS

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

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

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

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

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

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

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

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

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

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

The objective of the investment is to provide the pedagogical and technical requirements for IT-supported lessons at all school locations, by handing out digital devices to all pupils at lower secondary level. All pupils are expected to have access to digital education under fair and appropriate framework conditions. The central provision of devices and uniform equipment in the participating classes places

pedagogical goals at the centre of teaching without interference by the social background of the pupils.

The measure consists of a step-by-step rollout of the digital equipment. Each year, every pupil in one vintage (those in the fifth grade, the first year of the lower secondary level) shall receive a digital device. This is expected to benefit at least 80 000 pupils per year. In the first implementation year (2021/22) two vintages of pupils (i.e. also sixth grade pupils in addition to fifth grade pupils) shall receive the digital equipment.

The implementation of the measure is expected to start by 31 December 2021 and shall be completed by 31 December 2024.

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

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

				Ministry						
52	2.B.2 Provision of digital end-user devices to pupils	Milestone	Award decision on tender regarding digital end devices	The award decision on the published tender for the digital devices has been finalised and published. .	-	-	-	Q2	2021	The responsible Ministry shall publish the award decision following the Europe-wide tender for digital end-user devices for pupils and ensure that the contract for the provision of digital end-user devices to pupils has been awarded.
53	2.B.2 Provision of digital end-user devices to pupils	Target	Digital devices for the first two year of secondary school	-	percentage of 5th and 6th grade pupils	0	100	Q4	2021	The delivery of the devices for the 5th and 6th grade (first and second years of lower secondary level) shall be completed.
54	2.B.2 Provision of digital end-user devices to pupils	Target	Digital devices for the remaining grades of lower secondary school	-	percentage of pupils in the first four lower secondary grades	0	100	Q4	2023	The delivery of the devices for the new 5th and 6th grades shall be completed, so that pupils across the first four years of secondary school have been provided with a device
55	2.B.2 Provision of digital end-user devices to pupils	Target	Digital terminals for the first year of the new cycle of secondary school	-	percentage of 5th grade pupils	0	100	Q4	2024	The delivery of the devices for the first year of the new four-year cycle has been completed

G. SUBCOMPONENT 2.C DIGITALISATION OF PUBLIC ADMINISTRATION

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

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

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

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

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

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

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

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

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

Investment: 2.C.2 Digitalisation fund public administration

The investment aims to contribute to developing citizen-centred service-oriented administration with a modern digital infrastructure. The objective is to accelerate digitalisation in the federal administration by financing projects with a cross-departmental impact. There is currently an increased need for consolidation in the IT landscape of the Austrian federal administration, which is very heterogeneous. Departments often use different data centres, software and hardware and service providers. The consequences are, for example, avoidable costs and variable quality.

The investment shall help address those issues by implementing IT consolidation in the federal government, develop IT services for citizens and businesses, and optimise procedures.

The investment consists of funding the projects submitted by federal departments and selected by the dedicated task force. At least half of these funds shall be used for cross-departmental projects to implement IT consolidation in the federal government. The other funds shall be used for projects with a cross-departmental impact for the development of citizen and business services and for projects aimed at accelerating and improving the efficiency of procedures. Examples of possible projects include electronic identity (e-ID), introduction of Single Digital Gateway, development of the Business Service Portal and implementation of the Once Only principle.

The investment shall be implemented by 31 December 2023.

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

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

	Amendment of the Business Service Portal Act		Network (RSV), preparation of Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries	of the Single Digital Gateway (SDG). Ministries have been obliged to fill in the Information Obligation Database (IVDB).						the database with information obligations emanating from existing laws and regulations. Registers have been connected according to the registration timetable adopted by the 'Once Only' Steering Committee.
58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	Milestone	Establishing the Once Only technical system connection	Single Digital Gateway (SDG) requirements, set in Regulation (EU) 2018/1724, have been met, as confirmed by a report to be sent to the Commission	-	-	-	Q4	2023	The Once Only technical system connection has been established, meeting the requirements of the Single Digital Gateway (SDG) set in Regulation (EU) 2018/1724.
59	2.C.2 Digitalisation fund public administration	Milestone	Entry into force of the Digitalisation Fund Act	Provision in the Digitalisation Fund Act indicating its entry into	-	-	-	Q2	2021	The Digitalisation Fund Act has entered into force. It shall establish the digitalisation fund, with the objective to accelerate digitalisation of the federal administration.

				force						
60	2.C.2 Digitalisation fund public administration	Milestone	Projects selected	Selection of projects to develop a modern digital infrastructure in the public administration in four tranches. Publication of the selection decisions by the responsible task force.	-	-	-	Q2	2022	Projects have been selected and selection decisions have been published. Of the EUR 160 000 000 allocated to the measure, at least EUR 80 000 000 shall be earmarked for cross-departmental projects to implement IT consolidation. The remaining funds shall be earmarked for projects with a cross-departmental impact for the development of citizen and business services and for projects aimed at accelerating and improving the efficiency of procedures.
61	2.C.2 Digitalisation fund public administration	Target	Completion of the funded projects regarding digitalisation of public administration	-	percentage of projects completed	0	100	Q4	2023	All projects funded by the digitalisation fund shall be completed. The implementing departments shall report on completion of the projects to the Digitalisation Task Force, with representatives of the Federal Chancellery, Ministry of Finance, Arts, Culture, Public Service and Sport and Ministry for Digital and Economic Affairs.

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

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

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

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

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

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

Investment: 2.D.1 Digitalisation of SMEs

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

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

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

Investment: 2.D.2 Digital investments in enterprises

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

The investment consists of a 14% investment premium granted to companies for investments in the priority areas of digitalisation. Support shall be granted for new tangible and intangible investments in depreciable capital assets of companies that are permanently established in Austria. By specifying the eligible areas to be supported with the investment premium, the measure shall encourage in particular investments in the digitalisation of business models and processes, including for Industry 4.0 and e-commerce, as well as investments in the introduction or

improvement of IT and cyber security measures. The Investment Premium Act and the respective funding guidelines[4]exclude climate-damaging investments such as into equipment or installations that directly use fossil fuels, while also stipulating that payments shall be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives. The Investment Premium Act shall be amended to increase the budget available for support taking into account the RRP funds.

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

Investment: 2.D.3 Green investments in enterprises

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

The investment consists of a 14% investment premium granted to companies for investments in the priority areas of green transition, such as thermal renovations of buildings, heating optimisation and other energy saving measures, production of renewable energy, photovoltaic and electricity storage systems, zero-emission vehicles, charging stations. Support shall be granted for new tangible and intangible investments in depreciable capital assets of companies that are permanently established in Austria. The Investment Premium Act and the respective funding guidelines[5] exclude climate-damaging investments such as into equipment or installations that directly use fossil fuels, while also stipulating that payments shall be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives.

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

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

4 Förderungsrichtlinie "COVID-19-Investitionsprämie für Unternehmen"

5 idem

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

			projects							the reporting system run by theWKÖ and AWS
65	2.D.2 Digital investments in enterprises	Milestone	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP	Provision in the law indicating the entry into force of the amendment to the Investment Premium Act	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the RRP funds for support of eligible digital investments by companies
66	2.D.2 Digital investments in enterprises	Target	Digitalisation investments in at least 3 000 companies under the RRP	-	Number of companies supported	0	3 000	Q1	2023	Support granted to at least 3 000 companies for their digital investments (such as in hardware, software, digital infrastructure and e-commerce).
67	2.D.2 Digital investments in enterprises	Target	Digitalisation investments in at least 7 000 companies under the RRP	-	Number of companies supported	3 000	7 000	Q1	2025	Support granted to at least 7 000 companies for their digital investments (such as in hardware, software, digital infrastructure and e-commerce).
68	2.D.3 Green investments in enterprises	Milestone	Entry into force of the amendment to the Investment	Provision in the law indicating the entry into force of the amendment to	-	-	-	Q2	2021	Entry into force of the amendment to the Investment Premium Act providing for a

			Premium Act to reflect the budget increase as a result of the RRP	the Investment Premium Act						budget increase to reflect the availability of the RRP funds for support of green investments by companies
69	2.D.3 Green investments in enterprises	Target	Investments in e-mobility	-	Number of zero-emission vehicles Number of charging stations	0 0	20 000 100	Q4	2023	At least 20 000 zero-emission vehicles have been purchased and 100 charging stations have been installed by companies
70	2.D.3 Green investments in enterprises	Target	Investment in thermal renovation of buildings	-	Number of companies supported	0	1 000	Q1	2025	Support granted to at least 1 000 companies for their investments in thermal renovation
71	2.D.3 Green investments in enterprises	Target	Investments in solar energy	-	Number of companies supported	0	10 800	Q1	2025	Support granted to at least 10 800 companies for their investments in solar energy and electricity storage
72	2.D.3 Green investments in enterprises	Target	Investments in energy savings to support at least 1 300 companies under the RRP	-	Number of companies supported	0	1 300	Q1	2025	Support granted to at least 1 300 companies for their investments in energy savings

COMPONENT 3: KNOWLEDGE BASED RECOVERY

I. SUBCOMPONENT 3.A RESEARCH

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

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

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

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

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

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

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

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

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

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

The investment consists of funding research infrastructures (incl. software development) and research collaborations, with the aim to expand the knowledge base for the (further) development of technological concepts for quantum computing, simulation, and communication, the establishment or development of technologies for the whole area of quantum sciences, especially hardware and software for

quantum computing, simulation, and communication. The investment is also expected to strengthen cross-border cooperation (such as between German-speaking countries) and achieve or expand the alignment with relevant European initiatives and projects.

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

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

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

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

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

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

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

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

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
73	3.A.1 RTI-Strategy 2030	Target	Finalisation of perfor-mance and financing agreements	–	Signed performance/financing agreements	22	54	Q4	2024	Signature of the 54 performance and financing agreements with central research institutions, research funding agencies, and public universities.
74	3.A.1 RTI-Strategy 2030	Milestone	Approval of the third RTI Pact	Publication of the third RTI Pact by the Federal Government on their website.	-	-	-	Q4	2025	Approval and publication of the third RTI Pact by the Federal Government, in accordance with the 2020 Research Funding Act, setting out the financing of research and detailing the research and innovation priorities for a period of three years. It helps hence to implement the objectives and areas of activity of the RTI strategy.
75	3.A.2 Quantum Austria —	Milestone	Call for expressions of interest	Receipt of expressions of interest.	-	-	-	Q4	2021	All expressions of interests by stakeholders of the RTI sector have

	Promotion of Quantum Sciences		(BMBWF); Identification of an executing agency							been received and the resolution agency (agencies) has (have) been designated.
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Interim report	Production of the interim report	-	-	-	Q4	2024	The executing agencies draft the interim report based on project data. The interim report represents the progress made so far of the calls and, where possible, of the projects.
77	3.A.2 Quantum Austria — Promotion of Quantum Sciences	Milestone	Closure of projects with transfer to university operations	Closure of the project status allowing for transfer to normal operation of the research entities at the universities	-	-	-	Q1	2026	As part of the preparation and negotiation of the performance agreements with research institutions, both the adaptation of the technical infrastructure and the transfer of operations to the research institutions ~~will be embedded~~ shall be part of the performance agreements by the Ministry (BMBWF*).*
78	3.A.3 Austrian Institute of	Milestone	Ministerial planning approval	Ministerial approval by the Federal	-	-	-	Q2	2022	Approval of the project by the Ministry of Education Science and

	Precision Medicine		(BMBWF & BMF)	Ministry for Education, Science and Research (BMBWF) in agreement with the Federal Ministry of Finances and publication of approved planning within the Austrian Building Programme						Research (BMBWF). The project shall be simultaneous included in the Austrian Building Management Plan. The Plan sets out and details all the public construction plans for universities.
79	3.A.3 Austrian Institute of Precision Medicine	Milestone	Start of construction of the Institute of Precision Medicine	Publication of ministerial approval on the website of the Ministry to start construction activities	-	-	-	Q4	2023	The construction works have physically started. The start of construction is expected to be marked by a ceremonial or press event.
80	3.A.3	Milestone	Institute of	The	-	-	-	Q2	2026	The project shall be

	Austrian Institute of Precision Medicine		Precision Medicine completed	construction works have been completed and a finalisation report has been approved.						completed on the basis of the established contractual and planning principles in accordance with the building permit and in compliance with the procurement law requirements as well as the principle of transparency and equal treatment. .
81	3.A.4 (Digital) Research Infrastructures	Milestone	Award decision for grants to universities investing in digital research infrastructure	Publication of award decisions through the awarding authority	-	-	-	Q4	2022	Award decisions regarding digital infrastructure projects to be carried out by universities shall be published on the website of the Ministry.
82	3.A.4 (Digital) Research Infrastructures	Milestone	Progress report with 50 % of investments completed	Summary report issued by the awarding Ministry (BMBWF)	-	-	-	Q3	2025	The Ministry in charge of the measure (Federal Ministry of Education Science and Research (BMBWF)) shall issue an interim progress report showing all projects are underway and that half of the investments have been completed. This

										shall be based on the compulsory annual progress reports submitted by all the awarded projects documenting progress and ensuring compliance with the award conditions.
83	3.A.4 (Digital) Research Infrastructures	Milestone	Final report with 100 % of investments complete	Final report issued by the awarding Ministry (BMBWF)	-	-	-	Q3	2026	The Ministry in charge of the measure (Federal Ministry of Education Science and Research (BMBWF)) shall issue a final report to the European Commission showing all investments are completed correctly This shall be based on the compulsory annual and final reports submitted by all the awarded projects including detailed project outputs and a breakdown of the funds used.

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

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

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

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

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

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

Reform: 3.B.1 Education bonus

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

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

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

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

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

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

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

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

										the responsible Ministry
87	3.B.1 Promoting re-and upskilling	Milestone	Ensuring the preconditions for re- and upskilling	The necessary budgetary provision was established in December 2020, under the 2021 budget and the Federal budgetary framework act (BFRG)	-	-	-	Q4	2020	The legal act enabling the re- and upskilling measures to be implemented was included in the budgetary framework act adopted in December 2020.
88	3.B.2 Promoting re-skilling and up-skilling	Milestone	First annual overview	The first annual overview statement based on quarterly implementation reports	-	-	-	Q1	2022	Annual implementation reports shall be issued by the Ministry based on quarterly implementation reports. They shall provide detailed information on the training and further education measures carried out.
89	3.B.2 Promoting re-skilling and up-skilling	Target	People benefitting from re- and upskilling.	-	Number	0	94 000	Q4	2024	At least 94 000 people shall have benefited from re- and up-skilling measures over the period of implementation as stated in the annual implementation report issued by the responsible Ministry.

K. SUBCOMPONENT 3.C EDUCATION

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

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

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

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

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

Reform: 3.C.1 Improved access to education

The reform measure provides the framework for the two investment measures. It aims to improve the basic skills of disadvantaged groups in order to guarantee equal opportunities in education. It seeks to set the scene for the investments that are part of the same subcomponent to be successfully implemented and for the share of pupils completing lower secondary education to be increased. It describes the same conditions and actions as the investments, but with a longer timeframe. It will depend on investments beyond the Recovery and Resilience Facility for the part of the implementation that exceeds the investments of the subcomponent.

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

Investment: 3.C.2 Remedial education package

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

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

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

Investment: 3.C.3 Expansion of elementary education

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

The investment consists of funding to expand the provision of suitable early childhood education and care facilities for the under three year old, to meet the Barcelona target for children under the age of three (childcare rate 33%)[6]. In addition, incentives will be created to extend the opening times of elementary educational institutions for three to six year olds. The quality of education and care for children until the start primary school shall be further developed, notably by improving the staff/child ratio.

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

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Base-line	Goal	Quarter	Year	
90	3.C.1 Improved access to education	Target	Pupils eligible for promotion from 5th school year	-	Percentage of pupils entitled for promotion to the next grade or successful completion of a school type	92.4 (2018)	94.7	Q4	2025	Total of all pupils from the fifth school year who had an eligibility for promotion to the next grade or a successful completion of a school type at the end of the reference school year / total of all pupils from the 5th school year in the reference year.
91	3.C.1 Improved access to education	Target	Pupils from migration background having achieved secondary level II degree	-	Percentage of pupils with a migration background who achieve a secondary level II degree	65.4 (2018)	67.9	Q4	2025	Pupils with a migration background (first and second generation) aged 20-24 who have achieved a secondary level II degree as a share (in %) of all people with a migration background (first and second generation) in the resident population of the same age.
92	3.C.2	Milestone	Finalisation of	Design, approve	-	-	-	Q2	2021	The remedial education

	Remedial education package		the remedial education package and start with the measures in the schools	and start the implementation of a package of support measures (remedial education package) in the framework of the school law.						package is finalised including the specific allocation of resources and can be implemented by the *Laender*/regional educational authorities (*Bildungsdirektionen*). The design shall target the specific needs of school locations (needs-based use of resources, particularly for school locations with increased need of support for pupils, increased need for language skills or specific socio-economic challenges).
93	3.C.2 Remedial education package	Milestone	Support measures during the school year are completed. Provision of supplementary classes including during the holidays	Summary declaration by the education Ministry (BMBWF)	-	-	-	Q4	2021	Supplementary lessons have been provided outside of school hours, including during holidays.
94	3.C.2 Remedial education	Milestone	Evaluation of the additional teaching staff	Evaluation of the remedial hours package	-	-	-	Q1	2022	A short evaluation report shall be published on the website of the Ministry. It

	package		deployment	is published and include an overview of how many weekly hours have been offered						includes an oversight of the results of the final accounts of the remedial education project and it entails also the utilisation of the hours provided.
95	3.C.3 Expansion of elementary education	Target	Increasing rates of childcare for children under three years of age	-	% (percentage)	28	33	Q4	2023	The childcare quota for under 3-year-olds shall be increased by 1 percentage point per *Land* and year; however, the common goal is to aim for an increase of 5 percentage points.
96	3.C.3 Expansion of elementary education	Target	Increasing rates of early childhood education for children aged three to six compatible with full-time employment of parents	-	% (percentage)	46.8	52.8	Q4	2023	The offer of places in early childhood education institutions for children aged three to six years of age shall increase and be compatible with fulltime employment of parents. The increase shall be accompanied by yearly resource targets and performance reviews with the *Laender*. The data of the increased offer shall be available at Statistik Austria.

L. SUBCOMPONENT 3.D STRATEGIC INNOVATION

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

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

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

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

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

Investment: 3.D.1 IPCEI Microelectronics and Connectivity

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

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

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

Investment: 3.D.2 IPCEI Hydrogen

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

The planned investment aims to promote integrated projects along the hydrogen value chain, especially covering hydrogen production, storage and applications. Following a call for interest, the investment shall provide funding to selected

projects, focusing in particular on energy-intensive industrial and mobility sectors that are difficult to decarbonise as well as on R&D/FID of components.

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

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

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

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

98	3.D.1 IPCEI Microelectronics and connectivity	Milestone	National selection of projects to support the development of innovative microelectronics and connectivity technologies	Selection decision will be communicated to the European Commission	-	-	-	Q4	2021	The Austrian projects regarding the development of innovative microelectronics and connectivity technologies have been selected based on recommendations of an independent expert panel, following the two-stage call for expression of interest
99	3.D.1 IPCEI Microelectronics and connectivity	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started
100	3.D.1 IPCEI Microelectronics and connectivity	Target	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects	-	EUR (million)	0	125	Q3	2026	The available budget of EUR 125 000 000 has been allocated to the approved projects (including expenses of the implementing agency). At least 80% of the budget has been disbursed to the beneficiary companies.
101	3.D.2 IPCEI Hydrogen	Milestone	National selection of projects to support the	Selection decision will be communicated to the European	-	-	-	Q3	2021	The Austrian projects regarding activities along the hydrogen value chain, covering

			development of hydrogen production, storage and applications	Commission						hydrogen production, storage and applications have been selected based on recommendations of an independent expert panel, following the two-stage call for expression of interest.
102	3.D.2 IPCEI Hydrogen	Target	At least 66 % of approved projects started	-	percentage	0	66	Q2	2024	At least 66 % of the approved Austrian projects have started.
103	3.D.2 IPCEI Hydrogen	Target	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects	-	EUR (million)	0	125	Q3	2026	The available budget of EUR 125 000 000 has been allocated to the approved projects (including expenses of the implementing agency). At least 80% of the budget has been disbursed to the beneficiary companies.

COMPONENT 4: JUST RECOVERY

M. SUBCOMPONENT 4.A HEALTH

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

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

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

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

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

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

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

Reform: 4.A.1 Enhancing primary health care

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

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

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

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

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

The investment consists of two major funding parts: firstly to invest in at least 60 new primary care units (*Primärversorgungseinrichtungen/PVE*) compared to January 2021 and secondly to finance different projects in existing primary health care settings with a focus on environmental and social sustainability, digital and spatial infrastructure and training opportunities. Targeted measures will be developed and implemented together with relevant stakeholders, such as the municipal association. When setting up new primary health care units (either in form of centres or networks), environmental aspects shall also be taken into account. A special focus shall be placed on establishing multi-professional primary health care networks in rural areas by closely involving the respective municipalities.

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

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

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

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

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

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

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

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

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

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

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

			guidelines for primary health care projects	published						primary health care shall be adopted and published.
108	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	0	50	Q4	2023	At least 50 projects related to primary health care shall be funded, out of which at least 20 shall consist in the establishments of new primary health care units (centres and networks – also in rural areas).
109	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	50	100	Q2	2025	At least 100 projects related to primary health care shall be funded, out of which at least 35 shall consist in the establishments of new primary health care units (centres and networks – also in rural areas).
110	4.A.2 Funding of primary health care projects	Target	Funding of primary health care projects	-	Number of projects funded	100	170	Q2	2026	At least 170 projects related to primary health care shall be funded, out of which at least 60 shall consist in the establishments of new primary health care units (centres and networks - also in rural areas).
111	4.A.3 Development of the electronic 'mother child pass' platform	Milestone	Entry into force of the law defining the framework for the	Provision in the law indicating the entry into force of the law	-	-	-	Q2	2023	Based on a consultation of stakeholders, the legal framework for the electronic implementation of the mother-child pass have entered into force.

	including the interfaces to the early help networks		electronic ‘mother-child pass’	defining the framework for the electronic ‘mother-child pass’						
112	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	Milestone	Award of the electronic 'mother child pass' platform programming contract	Publication of the award of the electronic 'mother child pass' platform programming contract	-	-	-	Q4	2023	The award following a tender for the programming of the electronic mother/child passport shall be carried out
113	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	Target	Caring medical doctors and the respective women using the electronic mother/child passport	-	percentage of caring medical doctors	0	90	Q2	2026	At least 90% of the caring medical doctors and the respective women use the electronic mother/child passport
114	4.A.4 National roll-out of ‘early aid’ for socially disadvantaged	Milestone	Identification and entrustment of the implementati	Act(s) entrusting the implementation bodies	-	-	-	Q4	2022	The implementation bodies for setting up the ‘early aid’ for socially disadvantaged pregnant women, their small children and families shall be identified

	pregnant women, their young children and families		on bodies							and assigned.
115	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	Target	National roll-out of 'early aid'	-	percentage of envisaged national rollout (presence in all districts)	0	75%	Q3	2023	At least 75% of the envisaged national rollout shall be completed. All districts shall be covered.
116	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	Target	National roll-out of 'early aid'	-	percentage of envisaged national rollout	0	100%	Q3	2024	The national rollout of 'early aid' for socially disadvantaged pregnant women, their young children and families is finalised and is fully operational

N.SUBCOMPONENT 4.B RESILIENT MUNICIPALITIES

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

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

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

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

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

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

Reform: 4.B.1 Soil protection strategy

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

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

The measure shall enter into force by 31 December 2022.

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

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

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

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

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

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

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

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

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

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

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

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

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Base-line	Goal	Quarter	Year	
117	4.B.1 Soil protection strategy	Milestone	Adoption of a road map for the Austrian soil protection strategy	Publication of the adopted Roadmap	-	-	-	Q4	2021	The key elements and the roadmap for the soil protection strategy shall be adopted. Main elements for the development of the strategy for the implementation shall be the definition of concrete milestones, the agreement on an indicator based monitoring system. Besides the overall objective (reduction of land use to 2.5 hectare per day), additional quantifiable targets and milestones shall be determined, based on negotiations between the *Laender* in the framework of the political Austrian Conference on Spatial Planning (*Oesterreichische Raumordnungskonferenz*).
118	4.B.1 Soil protection strategy	Milestone	Adoption of the Austrian quantitative	Publication of the adopted	-	-	-	Q4	2022	The quantitative soil protection strategy shall be adopted. It shall include the overall objective of

			soil protection strategy	Soil strategy						reducing the land use in Austria to net 2.5 hectare per day until 2030
119	4.B.2 Reform to further develop care provision	Milestone	Pilot projects on community nurses as element of the Reform of care provision,	Launch of community nursing model as part of the reform on care provision	-	-	-	Q3	2021	At the beginning of the reform process, the pilot project 'community nurses' shall be implemented as a pilot project of the reform. Based on this pilot project a common model fa national roll-out of this measure shall be developed in the framework of the reform to further develop care provision.
120	4.B.2 Reform to further develop care provision	Milestone	Principles for the implementa-tion of long-term care target based governance (*Ziel-steuerung Pflege*) are established	Publication of the principles	-	-	-	Q4	2022	The principles for the long-term care target based governance have been adopted by the partners of the fiscal framework negotiations (Federal level, *Laender* and Municipalities) and published.
121	4.B.2 Reform to further develop care provision	Milestone	Start implementing the core elements of the reform of long-term care provision	The Intergovern mental Fiscal Relations Act for the period starting in	-	-	-	Q1	2024	The main elements of the long-term care reform shall be reflected in the Intergovernmental Fiscal Relations Act (*Finanzausgleichsgesetz*), which shall have entered into force.

				2024 is published in Austria's legal information system						
122	4.B.3 Climate-friendly town centres	Milestone	Adoption of the funding guidelines for the four areas of intervention	Funding guidelines published	-	-	-	Q3	2021	The funding guidelines for the renovation of buildings in town centres have been adopted. Eligible projects shall be: (i) thermal renovation of commercial and communal buildings, (ii) façade-greening projects, (iii) connection of buildings to high-efficiency district heating, and (iv) recycling of brownfield land.
123	4.B.3 Climate-friendly town centres	Target	Thermal refurbishment projects completed	-	Number of thermal refurbishment projects	0	100	Q4	2023	At least 100 thermal renovation projects of companies and municipalities in town centres are completed.
124	4.B.3 Climate-friendly town centres	Target	Thermal refurbishment projects completed	-	Number of thermal refurbishment projects	100	250	Q2	2026	At least 250 thermal renovation projects of companies and municipalities in town centres are completed.
125	4.B.3 Climate-friendly town centres	Target	Green façades projects completed	-	Number of green façades	0	60	Q4	2023	At least 60 roof and façade greening projects are completed.
126	4.B.3 Climate-	Target	Green façades projects	-	Number of green	60	100	Q2	2026	At least 100 roof and façade greening projects are completed.

	friendly town centres		completed		façades					
127	4.B.3 Climate-friendly town centres	Target	Projects for the connection to high-efficiency district heating completed	-	Number of projects for the connection to high-efficiency district heating	0	1 150	Q4	2023	At least 1 150 projects for the connection to high-efficiency district heating are completed.
128	4.B.3 Climate-friendly town centres	Target	Projects for the connection to high-efficiency district heating completed	-	Number of projects for the connection to high-efficiency district heating	1 150	2 490	Q2	2026	At least 2 490 projects for the connection to high-efficiency district heating are completed.
129	4.B.3 Climate-friendly town centres	Target	Brownfield land projects completed	-	Number of recycling of brownfield land projects	0	30	Q4	2023	At least 30 projects of recycling of brownfield land are completed.
130	4.B.3 Climate-friendly town centres	Target	Brownfield land projects completed	-	Number of recycling of brownfield land projects	30	60	Q2	2026	At least 60 projects of recycling of brownfield land are completed.
131	4.B.4 Investment in the implementati	Target	Start of community nurses work	-	Number of new community nurses	0	50	Q3	2021	At least 50 community nurses have started to work.

	on of Community Nursing				having started to work					
132	4.B.4 Investment in the implementation of Community Nursing	Milestone	Interim evaluation	Interim evaluation report presented				Q4	2022	Interim evaluation report and recommendations for further approach by external evaluators
133	4.B.4 Investment in the implementation of Community Nursing	Target	150 community nurses active at national level	-	Number of new community nurses active at national level.	50	150	Q4	2024	At least 150 community nurses are active at national level. Final evaluation covers the performance of all 150 CN

O. SUBCOMPONENT 4.C ARTS AND CULTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Investment: 4.C.4 Digitalisation wave cultural heritage

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

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

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

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

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

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

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

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

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

137	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Feasibility studies for the Volkskundemuseum Wien and Prater Ateliers	Feasibility studies published	-	-	-	Q4	2021	Feasibility studies for the two renovation projects have been completed and are available. They shall include a collection of geographic reference data, measurement of the property and buildings, preparation of basic reports taking into account the protection of monuments and energy efficiency, as well as the appointment of the planning advisory board for the building culture support of the renovation projects
138	4.C.3 Renovation of Volkskundemuseum Wien and Prater Ateliers	Milestone	Reopening of Prater Ateliers	Handover of the Ateliers to the artists	-	-	-	Q2	2024	The renovation of the Prater Ateliers has been completed and artists may use the building.
139	4.C.3 Renovation Volkskundemuseum Wien and Prater Ateliers	Milestone	Completion of the rehabilitation of the Volkskundemuseum	Handover to the owner	-	-	-	Q2	2026	The construction project at the Volkskundemuseum has been completed and the museum has reopened to the public, including public access to the research and exhibition contents.
140	4.C.4 Digitalisation wave cultural heritage	Milestone	'*Kulturpool pool Neu*' — web-based data aggregation platform from	Publication and launch of the '*Kulturpool Neu*' platform	-	-	-	Q1	2023	The '*Kulturpool Neu*' platform has been launched with a new, contemporary design. It shall function as a central platform that merges the data form different

			different cultural heritage institutions							institutions of cultural heritage and makes them digitally available to the public.
141	4.C.4 Digitalisation wave culture heritage	Target	Cultural and art objects digitalisation programme	-	Number	0	400 000	Q4	2024	At least 400 000 cultural and art objects have been digitalised (including 300 analogue films and 15 000 3D objects)
142	4.C.4 Digitalisation wave cultural heritage	Target	Cultural and art objects digitalisation programme	-	Number	400 000	600 000	Q2	2026	At least 600 000 cultural and art objects have been digitalised. (including 500 analogue films and 25 000 3D objects)
143	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	Entry into force of the funding guidelines establishing the investment fund	Entry into force of the funding guidelines establishing the investment fund.	-	-	-	Q4	2021	With the entry into force of funding guidelines establishing the investment fund for climate-friendly cultural businesses, the legal basis has been created for the launch of expressions of interest. The fund shall be mandated to invest in the following areas: renewable energy sources (such as photovoltaics, heat pumps or biomass); energy saving measures (such as heating optimisation or lighting optimisation); circular economy (such as reduction of raw material consumption); adaptation measures to climate change (such as green facades for cooling)
144	4.C.5 Investment fund for	Milestone	First call for expressions of interest	First call for expressions of interest published	-	-	-	Q2	2022	The call for expressions of interest has been published. Potential applicants may access all the

	climate-friendly cultural businesses									necessary documents and information. Applications may be made online.
145	4.C.5 Investment fund for climate-friendly cultural businesses	Milestone	Contract award of climate-friendly cultural businesses projects	Publication of selected projects	-	-	-	Q3	2025	The financial volume of the investment fund for climate-friendly cultural businesses has been fully committed to eligible projects in the areas of: renewable energy sources; energy saving measures; circular economy; and adaptation measures to climate change. The funds shall be paid out on a project-by-project basis depending on the project size and schedule.

P. SUBCOMPONENT 4.D RESILIENCE THROUGH REFORMS

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

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

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

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

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

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

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

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

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

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

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

The 'early retirement pension without deductions' (*abschlagsfreie vorzeitige Alterspension*) provided for the possibility to retire without any deductions before the

statutory retirement age (men 65 years, women 60 years) when completing 45 contribution years. Only few people, mostly with well above-average pensions, benefited from this rule. On the contrary, with the new 'early starter bonus' *(FruehstarterInnenbonus*) people shall receive one euro on top of their pension for every month they worked between the age of 15 and 20. For the five years until the age of 20, the bonus amounts to a maximum of 60 euros per month (840 euros per year) on top of the determined pension amount. The prerequisite for receiving the early starter bonus shall be the completion of at least 25 years of insurance. As a result, the bonus shall also provide an incentives to return to work after a period of childcare.

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

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

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

Reform: 4.D.3 Pension splitting

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

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

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

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

Reform: 4.D.4 Climate action governance framework

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

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

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

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

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

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

The measure shall introduce a pricing for CO_2 emissions, such as through CO_2 pricing via existing taxes within the framework of tax legislation or a national emissions trading system with prices set at the beginning. These measures are coordinated with instruments at the European level, so that double pricing is excluded. The amount of the pricing is based on the one hand on the goal of true cost agreed in the government programme and on the other hand on the emission reductions necessary to achieve the climate targets. The reform shall be designed to contribute to annual greenhouse gas emission savings of 2.6 million tonnes of CO_2 equivalent by 2030 compared with 2019.

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

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

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

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

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

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

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

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

Reform: 4.D.7 National Financial Education Strategy

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

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

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

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

Reform: 4.D.8 Start-up package

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

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

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

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

Reform: 4.D.9 Strengthening equity capital

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

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

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

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

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

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

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

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

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

Reform: 4.D.11 Liberalisation of business regulations

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

The reform package consists of three measures: The removal of barriers to business transfers (Grace Period Act) contains several activities that shall facilitate the transfer of businesses to new owners (such as to the next generation in a family business). The amendment to the Occasional Traffic Act aligns the conditions for taxis and other ride rental businesses, thus enabling the operation of innovative ride-hailing

services. The last reform measure in this package facilitates the authorisation process for recharging points for electric motor vehicles and for photovoltaic systems as part of commercial installations.

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

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

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

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

	green and digital transformation		the funding landscape of the *Länder'*							funding landscape of the *Länder*, including the climate responsibility mechanisms between the federal level and the *Länder* as part of the Intergovernmental Fiscal Relations Act 2017 (*Finanzausgleichsgesetz* 2017), so that it may serve as a basis for the next period of Intergovernmental Fiscal Relations Act.
148	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Implementation of the EU taxonomy at national level'	Dissemination of the report	-	-	-	Q4	2024	The report shall be internally disseminated. This report shall focus on the identification of challenges of redirecting financial flows into climate-friendly and sustainable investments and identify public sector levers in the areas of fiscal, regulatory and tax policy.
149	4.D.1 Spending review focusing on green and digital	Milestone	Spending Review 'Public-sector shareholding'	Dissemination of the report	-	-	-	Q2	2025	The report shall be internally disseminated. This report shall focus on reviewing public-sector policies for company participation in line with

	transformation									the process outlined in the Austrian National Climate and Energy Plan (NECP).
150	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Sustainability of Public Procurement'	Dissemination of the report	-	-	-	Q4	2025	The report shall be internally disseminated. This report shall focus on evaluating the status quo with regard to sustainable procurement, taking into account the efficient use of funds. Furthermore, it shall emphasise developing optimisation potential for sustainable public procurement.
151	4.D.1 Spending review focusing on green and digital transformation	Milestone	Spending Review 'Further advancement of digitalisation in public administration'	Dissemination of the report	-	-	-	Q3	2023	The report shall be internally disseminated. This report shall focus on evaluating the effects of the digitalisation fund.
152	4.D.2 Increase in effective retirement age	Milestone	Establishment of the legal basis for the abolishment of the early retirement pension without deduction, as well as for the	Publication of the Social Insurance Amendment Act 2020 in Austria's legal information system	-	-	-	Q4	2020	The replacement of the 'early retirement pension' by the so-called 'early starter bonus', and the aliquoting of the pension increase, were adopted in November 2020 in the context of the Social Insurance Amendment Act

			introduction of the early starter bonus and the postponement of the first pension increase (*Aliquotierung*)							2020 and will enter into force as from January 2022.
153	4.D.2 Increase in effective retirement age	Milestone	Effective implementation of the early starter bonus (replacing early retirement pensions without deduction) and of the postponement of the first pension increase (*Aliquotierung*)	Provisions in the Social Insurance Amendment Act 2020 for the start of implementation	-	-	-	Q1	2022	The early starter bonus and *Aliquotierung* become effective and the early retirement is no longer available.
154	4.D.3 Pension splitting	Milestone	Legislative proposal	Preparation of a legislative proposal to introduce pension splitting	-	-	-	Q2	2022	Key elements of the reform shall be published for consultation of relevant stakeholders.
155	4.D.3 Pension splitting	Milestone	Entry into force of the law introducing automatic	Provision in the law indicating the entry into	-	-	-	Q4	2022	The law introducing automatic pension splitting for couples with children and voluntary pension

			pension splitting	force of the law introducing automatic pension splitting						splitting for every form of partnership shall enter into force
156	4.D.4 Climate action governance framework	Milestone	Citizens' Climate Council *(Klimarat*) and focal point on green budgeting	Public reporting on the establishment of a Citizens' Climate Council and of a focal point on green budgeting.	-	-	-	Q4	2021	A Citizens' Climate Council *(Klimarat*) is established as evidenced by public reporting on at least its inaugural meeting. A focal point on green budgeting to coordinate the implementation of green budgeting standards in Austria shall be established in the Ministry of Finance and publicly announced.
157	4.D.4 Climate action governance framework	Milestone	Entry into force of a law introducing a mandatory climate check for new legislative proposals	Provision in the law indicating the entry into force of a law introducing a mandatory climate check for new legislative proposals	-	-	-	Q2	2022	The climate check shall become binding for all legislative proposals. The legal implementation is expected to be carried out through a new climate protection law. The mandatory climate check shall be implemented through a new binding impact dimension within the regulatory impact assessment.

										Ministries have been informed accordingly.
158	4.D.5 Eco-social tax reform	Milestone	Launch of the second stage of the work of the task force	The task force on eco social tax reform is starting work on the second stage of eco-social tax reform	-	-	-	Q2	2021	The task force shall start its work on the second stage of the eco-social tax reform.
159	4.D.5 Eco-social tax reform	Milestone	Entry into force of the eco-social tax reform	Provision in the law indicating the entry into force of the eco-social tax reform.	-	-	-	Q1	2022	Entry into force of the eco-social tax reform, including a price for CO_2 emissions, which will reduce annual CO_2 emissions by at least 2.6 million tonnes by 2030 (compared to 2019).
160	4.D.6 Green Finance (Agenda)	Milestone	Green Finance Agenda	Publication of the Green Finance Agenda	-	-	-	Q1	2022	The Green finance agenda shall be published. It shall include concrete reference to the planned actions, such as: facilitating the granting of 'green loans' and development of strategies and methods for a better risk management in the context of green finance (such as the systematic measurement and reduction of the

										exposure to climate and environmental risk).
161	4.D.6 Green Finance (Agenda)	Milestone	Use of quantitative and qualitative indicators to measure the achievement of implementation	Publication of indicator-based report on the implementation of the Green Finance Agenda	-	-	-	Q4	2022	The report shall present a methodology based on quantitative and qualitative indicators to guide the measurement of the success of green finance actions.
162	4.D.7 National Financial Education Strategy	Milestone	Strategy document	Publication of the strategy document including action plan	-	-	-	Q3	2021	The strategic document shall be completed. It shall set common goals and long-term visions that lead to an increase in financial education in Austria and on which stakeholders in the field of financial education may base their own programmes and measures. A framework for cooperation and coordination between public and non-public financial education actors is also expected to be included. The document shall include an action plan to operationalise the strategy.

163	4.D.7 National Financial Education Strategy	Milestone	Finalisation of the Competence Framework for financial education	The Competence Framework for financial education is transmitted to the European Commission	-	-	-	Q4	2022	The competency framework shall focus on increased basic financial education in schools and for young people, increasing the population's capital market knowledge and raising awareness about the importance of future and old-age provision. Synergies are also expected with the Green Finance Agenda (such as 'Green Financial Literacy').
164	4.D.8 Start-up package	Milestone	Entry into force of the start-up package	Provision in the law indicating the entry into force of the start-up package	-	-	-	Q1	2022	Entry into force of a law introducing a new corporate form (working title: 'Austrian Limited'), which shall facilitate the early stages of start-ups. It shall particularly take the needs of start-ups and innovative SMEs into account. It shall include flexible allocation of shares to investors and employees.
165	4.D.9 Strengthening equity capital	Milestone	Decree on the conversion of state guaranteed	Publication of the decree	-	-	-	Q3	2021	The decree opening up the possibility to convert state guaranteed loans into

			loans into equity							equity shall be in force
166	4.D.9 Strengthening equity capital	Milestone	Entry into force of the company form for investments in shareholding (SICAV)	Provision in the law indicating the entry into force of the company form for investments in shareholdings (SICAV)	-	-	-	Q1	2022	An amendment of the Austrian company law shall enter into force to introduce the legal form of SICAV in order to facilitate equity investments in companies
167	4.D.10 Labour market: one-stop shop	Milestone	Conceptual development	The one-stop shop concept has been developed and transmitted to the European Commission	-	-	-	Q3	2021	The internal concept, to be developed with the involvement of the *Laender* and Social partners, for the establishment of the one-stop shop shall be available. It shall operationalise the introduction of the one-stop shop.
168	4.D.10 Labour market: one-stop shop	Milestone	Start of operations	The one-stop shop is operational	-	-	-	Q1	2022	The one-stop shop shall be operational and have started to offer services to the unemployed
169	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the occasional transport act	Provision in the law indicating the entry into	-	-	-	Q1	2021	The Occasional Transport Act, which shall abolish a binding tariff for occasional transport

				force of the occasional transport act.						(taximeter obligation) shall enter into force.
170	4.D.11 Liberalisation of business regulations	Milestone	Exemption of recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation requirements.	Publication of the decree exempting recharging points for electric motor vehicles and photovoltaic systems in commercial installations from authorisation	-	-	-	Q1	2021	The decree making recharging points for electric motor vehicles and photovoltaic systems in commercial installations in principle exempt from authorisation shall enter into force.
171	4.D.11 Liberalisation of business regulations	Milestone	Entry into force of the Grace Period Act	Provision in the law indicating the entry into force of the Grace Period Act	-	-	-	Q1	2022	The law on the removal of barriers to business transfers (Grace Period Act) shall enter into force.

SECTION 2: FINANCIAL SUPPORT

1. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Austria is EUR 4 449 475 001.

2. Financial contribution

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

First Instalment (non-repayable support):

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

65	2.D.2 Digital investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP
68	2.D.3 Green investments in enterprises	M	Entry into force of the amendment to the Investment Premium Act to reflect the budget increase as a result of the RRP
92	3.C.2 Remedial education package	M	Finalisation of the remedial education package and start with the measures in the schools
158	4.D.5 Eco-social tax reform	M	Launch of the second stage of the work of the task force
119	4.B.2 Reform to further develop care provision	M	Pilot projects on community nurses as element of the Reform of care provision
11	1.B.2 Introduction of 1-2-3 climate ticket	M	Entry into force of law
41	.D.2 Transforming industry towards climate neutrality	M	Adoption of regulatory criteria and funding guidelines
50	2.B.1 Fair and equal access of pupils to basic digital competence	M	Entry into force of the Implementing regulation,
56	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Entry into force of the law amending the Business Service Portal Act; upgrade of the relevant IT infrastructure
101	3.D.2 IPCEI Hydrogen	M	National selection of projects to support the development of hydrogen production, storage and applications
122	4.B.3 Climate-friendly town centres	M	Adoption of the funding guidelines for the four areas of intervention
131	4.B.4 Investment in the implementation of Community Nursing	M	Start of community nurses work
134	4.C.1 Development of a building culture programme	M	Fourth Building Culture report
167	4.D.10 Labour market: one-stop shop	M	Conceptual development
162	4.D.7 National Financial Education Strategy	M	Strategy document
165	4.D.9 Strengthening equity capital	M	Decree on the conversion of state guaranteed loans into equity
3	1.A.2 Exchange of oil and gas heating systems	T	Replacement of heating systems
12	1.B.2 Introduction of 1-2-3 climate ticket	M	Introduction of 1-2-3 climate ticket
24	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the amended Waste Management Act
38	1.D.1 Renewables Expansion Law	M	Entry into force of the Renewables Expansion Law
44	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Work programme of Platform Internet-infrastructure Austria (PIA 2030) to coordinate the interaction of all relevant stakeholders
53	2.B.2 Provision of digital end-user devices to pupils	T	Digital devices for the first two year of secondary school

75	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Call for expressions of interest (BMBWF); Identification of an executing agency
85	3.B.1 Education bonus	T	Education bonuses disbursed
93	3.C.2 Remedial education package	M	Support measures during the school year are completed. Provision of supplementary classes including during the holidays
97	3.D.1 IPCEI Microelectronics and connectivity	M	Climate-related eligibility criteria established in call documents
98	3.D.1 IPCEI Microelectronics and connectivity	M	National selection of projects to support the development of innovative microelectronics and connectivity technologies
107	4.A.2 Funding of primary health care projects	M	Adoption and publication of funding guidelines for primary health care projects
117	4.B.1 Soil protection strategy	M	Adoption of a road map for the Austrian soil protection strategy
137	4.C.3 Renovation of *Volkskundemuseum* Wien and Prater Ateliers	M	Feasibility studies for the *Volkskundemuseum* Wien and Prater Ateliers
143	4.C.5 Investment fund for climate-friendly cultural businesses	M	Entry into force of the funding guidelines establishing the investment fund
156	4.D.4 Climate action governance framework	M	Citizens' Climate Council *(Klimarat*) and focal point on green budgeting
Instalment Amount			**EUR 804 597 701**

Second Instalment (non-repayable support):

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

	construction of new sorting facilities		retrofitting
46	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	T	Provision of broadband access to 46% of households
146	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review on the analysis of the climate and energy policy support and incentive landscape
2	1.A.1 Renewable Heating Law	M	Training for energy consultants
57	2.C.1 Proposed legislation for Once Only: Amendment of the Business Service Portal Act	M	Linking registries to the Register and Systems Network (RSV), preparation of Single Digital Gateway (SDG), start of the Information Obligation Database (IVDB) by Ministries
81	3.A.4 (Digital) Research Infrastructures	M	Award decision for grants to universities investing in digital research infrastructure
104	4.A.1 Enhancing primary health care	M	Platform on primary health care and related measures
114	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	M	Identification and entrustment of the implementation bodies
118	4.B.1 Soil protection strategy	M	Adoption of the Austrian quantitative soil protection strategy
120	4.B.2 Reform to further develop care provision	M	Principles for the implementation of long-term care target based governance ('*Zielsteuerung Pflege*') are established
132	4.B.4 Investment in the implementation of Community Nursing	M	Interim evaluation
155	4.D.3 Pension splitting	M	Entry into force of the law introducing automatic pension splitting
161	4.D.6 Green Finance (Agenda)	M	Use of quantitative and qualitative indicators to measure the achievement of implementation
163	4.D.7 National Financial Education Strategy	M	Finalisation of the Competence Framework for financial education
Instalment Amount			**EUR 862 068 965**

Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
25	1.C.1 Legal framework for increasing collection rates for beverage packaging and the supply of reusable beverage containers in retail	M	Entry into force of the implementing regulation
28	1.C.2 Biodiversity fund	M	Completion of the call for projects to restore priority degraded ecosystems and protect endangered species and habitats
66	2.D.2 Digital investments in enterprises	T	Digitalisation investments in at least 3 000 companies under the RRP
136	4.C.2 Develop a national digitalisation strategy for cultural heritage	M	Decision of the Ministry for Culture (BMOESK) on the strategy for the digitalisation of cultural heritage
140	4.C.4 Digitalisation wave cultural heritage	M	*Kulturpool pool Neu*' — web-based data aggregation platform from different cultural heritage institutions
111	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	M	Entry into force of the law defining the framework for the electronic 'mother-child pass'
147	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Identifying synergies with the funding landscape of the *Länder'*
9	1.B.1 Mobility Masterplan 2030	M	Implementation of the Mobility Masterplan has started
115	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	T	National roll-out of 'early aid'
151	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Further advancement of digitalisation in public administration'
4	1.A.2 Exchange of oil and gas heating systems	T	Replacement of heating systems
7	1.A.3 Combating energy poverty	T	Thermal renovation projects approved
22	1.B.5 Construction of new railways and electrification of regional railways	M	Electrification
39	1.D.1 Renewables Expansion Law	T	Additional renewable electricity generation capacity
45	2.A.1 Set-up of Platform Internet-infrastructure Austria (PIA) 2030	M	Implementation of the measures developed by the Platform to reduce red tape and simplify procedures for broadband deployment
54	2.B.2 Provision of digital end-user devices to pupils	T	Digital devices for the remaining grades of lower secondary school

58	2.C.1 Proposed legislation for Once Only: Amendment of the Enterprise Service Portal Act	M	Establishing the Once Only technical system connection
61	2.C.2 Digitalisation fund public administration	T	Completion of the funded projects regarding digitalisation of public administration
64	2.D.1 Digitalisation of SMEs	T	Completion of SME digitalisation projects
69	2.D.3 Green investments in enterprises	T	Investments in e-mobility
79	3.A.3 Austrian Institute of Precision Medicine	M	Start of construction of the Institute of Precision Medicine
95	3.C.3 Expansion of elementary education	T	Increasing rates of childcare for children under three years of age
96	3.C.3 Expansion of elementary education	T	Increasing rates of early childhood education for children aged three to six compatible with full-time employment of parents
105	4.A.1 Enhancing primary health care	T	Promotional events in the context of the platform/incubator programme
108	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
112	4.A.3 Development of the electronic 'mother child pass' platform including the interfaces to the early help networks	M	Award of the electronic 'mother child pass' platform programming contract
123	4.B.3 Climate-friendly town centres	T	Thermal refurbishment projects completed
125	4.B.3 Climate-friendly town centres	T	Green façades projects completed
127	4.B.3 Climate-friendly town centres	T	Projects for the connection to high-efficiency district heating completed
129	4.B.3 Climate-friendly town centres	T	Brownfield land projects completed
Instalment Amount			**EUR 804 597 701**

Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
30	1.C.3 Investments in reverse vending systems and measures to increase the reuse quota of beverage containers	T	Take-back systems
36	1.C.5 Promotion of the repairing of electrical and electronic equipment (repair bonus)	T	Repaired or renewed electrical or electronic equipment
121	4.B.2 Reform to further develop care provision	M	Start implementing the core elements of the reform of long-term care provision
99	3.D.1 IPCEI Microelectronics and connectivity	T	At least 66% of approved projects started
102	3.D.2 IPCEI Hydrogen	T	At least 66% of approved projects started
138	4.C.3 Renovation of *Volkskundemuseum* Wien and Prater Ateliers	M	Reopening of Prater Ateliers
47	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	T	Provision of broadband access to 48% of households
116	4.A.4 National roll-out of 'early aid' for socially disadvantaged pregnant women, their young children and families	T	'National roll-out of 'early aid'
14	1.B.3 Zero-emission buses	M	Last call completed
18	1.B.4 Zero-emission utility vehicles	M	Last call completed
42	1.D.2 Transforming industry towards climate neutrality	T	Roll-out of decarbonisation projects
55	2.B.2 Provision of digital end-user devices to pupils	T	Digital terminals for the first year of the new cycle of secondary school
73	3.A.1 RTI-Strategy 2030	T	Finalisation of performance and financing agreements
76	3.A.2 Quantum Austria — Promotion of Quantum Sciences	M	Interim report
89	3.B.2 Promoting re-skilling and up-skilling	T	People benefitting from re- and upskilling.
133	4.B.4 Investment in the implementation of Community Nursing	T	150 community nurses active at national level
141	4.C.4 Digitalisation wave culture heritage	T	Cultural and art objects digitalisation programme
148	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Implementation of the EU taxonomy at national level'
Instalment Amount			**EUR 459 770 115**

Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
33	1.C.4: Retrofitting of existing and construction of new sorting facilities	T	Commissioning of facilities
67	2.D.2 Digital investments in enterprises	T	Digitalisation investments in at least 7 000 companies under the RRP
70	2.D.3 Green investments in enterprises	T	Investment in thermal renovation of buildings
71	2.D.3 Green investments in enterprises	T	Investments in solar energy
72	2.D.3 Green investments in enterprises	T	Investments in energy savings to support at least 1 300 companies under the RRP
51	2.B.1 Fair and equal access of pupils to basic digital competence	M	Evaluation of the School Digitalisation Act
109	4.A.2 Funding of primary health care projects	T	Funding of primary health care projects
149	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Public-sector shareholdings'
10	1.B.1 Mobility Masterplan 2030	M	Reduction of CO_2 emissions in the transport sector
82	3.A.4 (Digital) Research Infrastructures	M	Progress report with 50 % of investments completed
145	4.C.5 Investment fund for climate-friendly cultural businesses	M	Contract award of climate-friendly cultural businesses projects
8	1.A.3 Combating energy poverty	T	Thermal renovation projects completed
23	1.B.5 Construction of new railways and electrification of regional railways	M	Completion of construction project
29	1.C.2 Biodiversity fund	T	Biodiversity projects completed
40	1.D.1 Renewables Expansion Law	T	Newly installed hydrogen production capacity
74	3.A.1 RTI-Strategy 2030	M	Approval of the third RTI Pact
90	3.C.1 Improved access to education	T	Pupils eligible for promotion from 5th school year
91	3.C.1 Improved access to education	T	Pupils from migration background having achieved secondary level II degree
150	4.D.1 Spending review focusing on green and digital transformation	M	Spending Review 'Sustainability of Public Procurement'
Instalment Amount			**EUR 287 356 322**

Sixth Instalment (non-repayable support):

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

142	4.C.4 Digitalisation wave cultural heritage	T	Cultural and art objects digitalisation programme
48	2.A.2 Widespread availability of Gigabit capable access networks and creation of new symmetric Gigabit connections	T	Provision of broadband access to 50 % of households
83	3.A.4 (Digital) Research Infrastructures	M	Final report with 100 % of investments complete
100	3.D.1 IPCEI Microelectronics and connectivity	T	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects
103	3.D.2 IPCEI Hydrogen	T	EUR 125 000 000 allocated and at least 80% of the aid disbursed for approved projects
Instalment Amount			**EUR 243 008 020**

SECTION 3: ADDITIONAL ARRANGEMENTS

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

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

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

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

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

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

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

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

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.