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COMMISSION STAFF WORKING DOCUMENT

Analysis of the recovery and resilience plan of Denmark

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 10154/21 INIT; ST 10154/21 ADD 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark

{COM(2023) 673 final}

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1. EXECUTIVE SUMMARY

On May 31, 2023, Denmark submitted to the Commission a modified national Recovery and Resilience Plan (RRP), where the only modification consists of the addition of a REPowerEU chapter in accordance with Article 21c of Regulation (EU) 2021/241.

The Danish economy has experienced a prolonged period of robust growth, only interrupted by significant fluctuations in activity during the COVID-19 pandemic. Denmark's per capita GDP (in purchasing power standard/PPS) was 135% of the EU average in 2021, the third highest in the EU. Inflation increased sharply following the Russian war of aggression against Ukraine from 1.9% in 2021 to 8.5% in 2022, the highest rate of inflation recorded in Denmark since the early 1980s. Rising energy, food and commodity prices were the main drivers behind the initial surge in inflation. These pressures have become broader-based due to higher production costs and higher import prices, as also reflected in the considerable rise in core inflation.

While Denmark has already successfully implemented a broad range of measures that support the green and digital transition and make the Danish economy and society more resilient, Denmark faces additional challenges, which concern in particular reducing dependence on fossil fuel and the improvement of its energy system. First, Denmark had the second highest household energy bills in the EU in 2022, which increased by 49% between 2019 and 2022 due to higher energy prices (from EUR 3 350/year to EUR 5 500/year). A substantial push at national and municipal levels to phase out of fossil fuel sources for heating purposes will contribute to reducing energy bills for final consumers. Scaled up energy efficiency measures in both public and private buildings would also contribute to reducing the energy bill. Second, permitting procedures for the roll-out of green heating solutions and renewable energy projects, especially on land, remain insufficiently streamlined and rather time-consuming. Third, given the foreseen increase in renewable generation, Denmark needs to improve the integration and connectivity of its electricity network, both at distribution and transmission levels. Lastly, in order to accompany the decarbonisation of the energy system, Denmark will need to upskill and reskill its workforce, as the lack of green skills is creating bottlenecks in the transition to the net-zero economy.

For the modification of its RRP, Denmark has relied on the following legal base: Article 21c to include additional resources from ETS revenues or from the Brexit Adjustment Reserve (BAR) for its REPowerEU chapter.

The revision of Denmark's RRP only includes the addition of its REPowerEU chapter, which relies on Article 21c to include additional resources from ETS revenues or from the Brexit Adjustment Reserve (BAR).

Under this revision, Denmark has added one reform sub-measure which aims to simplify and shorten permitting and administrative procedures for the roll-out of district heating solutions and deployment of renewable energy projects on land, three investments on renewable energy, one investment on green upskilling, and has upscaled two existing investments, one on Carbon Capture and Storage (CCS) and one on replacing oil burners and gas furnaces. The total estimated cost of the REPowerEU component is EUR 196.9 million.

The measures under the chapter are aligned with Denmark's policy framework aimed at reducing by 70% Denmark's greenhouse gas emissions by 2030 (compared to 1990 level) and at achieving climate neutrality by 2045. REPowerEU measures will accelerate the deployment of renewable energy on land and offshore, especially by developing Denmark's offshore wind energy capacity and reducing the barriers for the roll-out of renewable energy sources onshore. Moreover, they will reduce the reliance on fossil fuels and will foster the development of innovative Carbon Capture and Storage technologies aimed at decarbonising industry. Finally, the measures under this chapter will support Denmark's green upskilling efforts.

The modified RRP continues to represent a comprehensive and adequate response to the economic and social challenges faced. The original 7 components, with the addition of a REPowerEU chapter, continue to address the six pillars of the RRF and either maintain or further strengthen the level of ambition of the plan.

Based on the assessment of the REPowerEU chapter, the Danish modified plan receives an A-rating on all criteria, except for costing and coherence, where the plan receives a B-rating (unchanged from the original plan assessment).

(1) Balanced Response	(2) CSRs	(3) Growth, jobs…	(4) DNSH	(5) Green target	(6) Digital target	(7) Lasting impact	(8) M & T	(9) Costing	(10) Control Systems	(11) Coherence	(12) REPowerEU	(13) Cross-border
A	A	A	A	A	A	A	A	B	A	A	A	A

2. OBJECTIVES OF THE MODIFICATION OF THE PLAN

On 31 May 2023 Denmark submitted to the Commission a modified national Recovery and Resilience Plan (RRP), where the only modification consists of the addition of a REPowerEU chapter in accordance with Article 21c of Regulation (EU) 2021/241.

The measures under the chapter are aligned with Denmark's policy framework aimed at reducing by 70% Denmark's greenhouse gas emissions by 2030 (compared to 1990 level) and at achieving climate neutrality by 2045. REPowerEU measures will accelerate the deployment of renewable energy on land and offshore, especially by developing Denmark's offshore wind energy capacity and reducing the barriers for the roll-out of renewable energy sources onshore. Moreover, they will reduce the reliance on fossil fuels and will foster the development of innovative Carbon Capture and Storage technologies aimed at decarbonising industry. Finally, the measures under this chapter will support Denmark's green upskilling efforts.

2.1. New challenges in Denmark

Denmark has committed to ambitious decarbonisation objectives. Its climate policy aims to reduce greenhouse gas emissions by 70% by 2030 compared to 1990 and achieve climate neutrality by 2045 at the latest, including a commitment to phasing out coal completely by 2028. While

Denmark is a front runner in the uptake of renewable energy (44% of the energy mix in 2021) and clean tech, in particular wind production, faster commissioning of projects and simplified permitting rules are essential to achieve national ambitions for offshore and onshore wind capacity.

Denmark had the second highest household energy bills in the EU in 2022, which increased by 49% between 2019 and 2022 due to higher energy prices (from EUR 3 350/year to EUR 5 500/year). A substantial push at national and municipal levels to phase out of fossil fuel sources for heating purposes will contribute to reducing energy bills for final consumers. In this context, boosting energy efficiency measures in buildings that combine insulation measures and the roll-out of decarbonised heating sources could further reduce dependency on fossil fuels.

Better energy connectivity, including energy islands in the Baltic Sea and North Sea, will facilitate cross-country energy interconnection but require sufficient grid expansion planning at transmission and distribution level. In this sense, preparing integrated system planning for future grid expansion would be needed to respond to demand and flexibility needs both at transmission and distribution levels. This planning could also include backbones and storage for hydrogen and CO2 in view of Denmark's growing ambitions on Power-to-X and carbon capture, utilisation and storage.

Denmark could also accelerate its transition to zero- and low-emission mobility. Charging infrastructure remains a challenge for car owners living in dense urban areas, especially in Copenhagen, due to a lacking availability of publicly accessible charging points. Charging infrastructure is also not sufficient for heavy duty vehicles, where incentives until 2025 remain lower than for light vehicles.

Finally, some decarbonisation challenges remain for Denmark to reach its ambitious climate goals, especially on agriculture. In 2021, the sector was the largest source of Denmark's greenhouse gas emissions under the EU Effort Sharing Regulation (38.4%), more than twice the EU average.

2.2. Overview of the REPowerEU chapter

The REPowerEU chapter contains measures to help address the key energy challenges that Denmark is currently facing. The REPowerEU chapter includes a reform to simplify and expedite administrative and permitting procedures for the deployment of renewable energy projects and the roll-out of green heating solutions (reform C8.R1); an investment for the preparation of tenders for 4 Gigawatt (GW) of offshore wind energy (investment C8.I1.1); an investment for the screening of Denmark's offshore wind capacity (investment C8.I1.2); an investment for the installation and testing of offshore and onshore experimental wind turbines (investment C8.I1.3). These measures contribute to the REPowerEU objectives of boosting energy efficiency in buildings, increasing the share and accelerating the deployment of renewable energy, accelerating the integration of renewable energy sources (Article 21c(3)(b) and (e) of the RRF Regulation). Moreover, the measures contribute to addressing energy poverty (Article 21c(3)(c) of the Regulation). The chapter also includes a measure on green upskilling (investment C8.I2), aiming at upskilling the Danish labour force in green skills that will be key for the Danish green transition (Article 21c(3)(f) of the RRF Regulation).

The chapter then upscales two measures in the original recovery and resilience plan. The first is a measure consisting of two investments aimed at subsidising households' exit from fossil fuel. One investment subsidises households that replace oil burners with electric heat pumps while another compensates households for fees incurred for exiting from gas heating (Article 21c(3)(c) of the Regulation). Both subsidy schemes are described in the original plan and the REPowerEU chapter upscales these measures. The second is a measure on Carbon Capture and Storage (CCS), a pioneer green technology which will contribute to decarbonising Denmark's industry (Article 21c(3)(b) of the RRF Regulation).

The measures of the REPowerEU chapter are listed below.

Component 8 – REPowerEU

Reform C8.R1 - National energy crisis staff (*NEKST*)

Investment C8.I1.1 – Preparation of a Call for Tenders for 4 Gigawatt (GW) Offshore Wind Energy

Investment C8. I1.2 – Screening of Denmark's offshore wind capacity

Investment C8. I1.3 – Support for the Commissioning of Experimental Wind Turbines

Investment C8.I2 – Green upskilling

Investment C8.I3 – Replacing oil burners and gas furnaces (upscale of measure C3.I1)

Investment C8.I4 – Carbon Capture and Storage (CCS) Potential (upscale of measure C3.I5)

Table of new and modified components and associated costs.

Component	Status	Costs (EUR million)
8: REPowerEU	New	197

2.3. Other elements not covered by assessment criteria

The description of the implementation and monitoring aspect of the plan, and impact on gender equality as reflected in the previous Staff Working Document [SWD/2021/154 final] remains valid.

State aid and competition rules fully apply to the measures funded by the Recovery and Resilience Facility. Union funds channelled through the authorities of Member States, like the RRF funds, become State resources and can constitute State aid. When this is the case and State aid is present, these measures must be notified and approved by the Commission before Member States can grant the aid, unless those measures are covered by an existing aid scheme or comply with the applicable conditions of a block exemption regulation, in particular the General Block Exemption Regulation (GBER) declaring certain categories of aid compatible with the internal market in application of

Articles 107 and 108 TFEU[1]. When State aid is present and it requires notification, it is the duty of the Member State to notify State aid measures to the Commission before granting them, in compliance with Article 108(3) TFEU. In this respect, the State aid analysis carried out by Denmark in the recovery and resilience plan cannot be deemed a State aid notification. Insofar as Denmark considers that a specific measure contained in the recovery and resilience plan entails *de minimis* aid or aid exempted from the notification requirement, it is the responsibility of Denmark to ensure full compliance with the applicable rules.

3. SUMMARY OF THE ASSESSMENT OF THE PLAN

The revision of Denmark's RRP only includes the addition of its REPowerEU chapter, which relies on Article 21c of the RRF Regulation to include additional resources from ETS revenues or from the Brexit Adjustment Reserve (BAR). The focus has therefore been on assessing the impacts deriving from this addition on the original assessment of the criteria spelt out in the Regulation.

In accordance with Article 19(3), point (a) and Annex V, criterion 2.1, to Regulation (EU) 2021/241, the RRP continues to represent to a large extent (Rating A) a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all of the six pillars referred to in Article 3 of that Regulation, taking the specific challenges faced by and the financial allocation for Denmark into account.

The modification of the plan, which relates exclusively to the addition of a REPowerEU chapter, further strengthens the contribution of the RRP to the first pillar on the green transition and sixth pillar on policies for the next generation while, for the other pillars, the modification brings no additional impact.

All measures included in the REPowerEU chapter make significant contribution to the green transition, in line with Denmark's policy framework of reducing its greenhouse gas emissions by 70% by 2030 (compared to 1990 levels) and achieving climate neutrality by 2045.

The chapter also includes a new measure on green upskilling, which aims to improve the skills needed for the green transition through investments in the continuous part of the vocational education and training (VET) system. This measure will contribute to ensuring that the short- term

[1] Annex to the Communication to the Commission of 9 March 2023 on the Approval of the content of a draft for a Commission Regulation amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty and Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty; available at: https://competition-policy.ec.europa.eu/system/files/2023-03/GBER_amendment_2023_EC_communication_annex_0.pdf

and labour market relevant VET programmes are adapted to the rising needs for qualified labour to support the green transition.

3.1. Comprehensive and adequately balanced response to the economic and social situation

The original assessment found that Denmark's recovery and resilience plan represented to a large extent (Rating A) a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all six pillars referred to in Article 3 of Regulation (EU) 2021/241, taking the specific challenges and the financial allocation of Denmark into account. The plan included measures that effectively contributed to all the six pillars, with a significant number of the plan's components addressing multiple pillars simultaneously. The assessment also found that the recovery and resilience plan constituted a balanced, coherent and ambitious reply to Denmark's challenges, and to key challenges linked to the recovery and future resilience of the Union, notably the green and digital transition.

The Commission considers that the addition of a REPowerEU chapter to the original plan impacts the assessment of the contribution of the RRP to the first and sixth pillars. New and upscaled measures under component 8 further i) strengthen the focus of the original plan on the green transition; and ii) contribute to improving policies for the next generation. The contributions of the new and upscaled measures to the identified pillars are outlined below.

Pillar I: Green transition

All measures included in the REPowerEU chapter make significant contribution to the green transition, in line with Denmark's policy framework of reducing its greenhouse gas emissions by 70% by 2030 (compared to 1990 levels) and achieving climate neutrality by 2045. The reform and investments on renewable energy will help Denmark expand and speed up the deployment of clean energy projects both onshore and offshore, with cross-border effects contributing to securing and diversifying the Union's energy supply. The new measure on green upskilling aims to equip the labour force with the knowledge and expertise to develop, implement, and maintain green technologies and practices necessary for the green transition. The upscale of two measures (CCS, replacing oil burners and gas furnaces), which were already assessed in the existing plan, contributes to the green transition and reinforces the plan's ambition to reduce reliance on fossil fuels for heating purposes and to decarbonise the economy.

Pillar VI: Policies for the next generation

The modified plan includes a new measure on green upskilling, which aims to improve the skills needed for the green transition through investments in the continuous part of the vocational education and training (VET) system. This measure will contribute to ensuring that the short- term and labour market relevant VET programmes are adapted to the rising needs for qualified labour to support the green transition.

For the other pillars, the nature and extent of the proposed additions to the RRP do not have any sizeable impact on the previous assessment.

Table X: Coverage of the six pillars of the Facility by the new or modified RRP components

	Green transition	Digital transformation	Smart, sustainable & inclusive growth	Social and territorial cohesion	Health, and economic, social and institutional resilience	Policies for the next generation
REPowerEU chapter	●					○

Key: "●" investments and reforms of the component significantly contribute to the pillar; "○" the component partially contributes to the pillar

Table X: Coverage of the six pillars of the Facility by the unchanged components

	Green transition	Digital transformation	Smart, sustainable & inclusive growth	Social and territorial cohesion	Health, and economic, social and institutional resilience	Policies for the next generation
Strengthening the resilience of the healthcare system		○	○	●	●	○
Green transition of agriculture and environment	●	●	●	○	○	
Energy efficiency, green heating and carbon capture and storage	●		○	●		
Green tax reform	●	●				
Sustainable road transport	●			○		
Digitalisation		●	●	○	○	○
Investing in green research and development	●	○	●			

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Taking into consideration all reforms and investments envisaged by Denmark, the modified Recovery and Resilience plan continues to represent, to a large extent, a comprehensive and

adequately balanced response to the economic and social situation, thereby contributing appropriately to all six pillars referred to in Article 3 of the RRF Regulation, taking the specific challenges and the financial allocation of Denmark into account. This would warrant a rating of A under the assessment criterion 2.1 in Annex V of the RRF Regulation.

3.2. Link with country-specific recommendations and the European Semester

As the maximum financial allocation for Denmark has been adjusted downward and Denmark is not proposing to modify other elements of its original recovery and resilience plan beyond the inclusion of the REPowerEU chapter, the 2022 and 2023 recommendations not related to energy challenges, such as those on property taxation and circular economy, are not considered in the overall assessment. The recommended 2023 CSRs on energy were taken into account in the proposed modifications, in particular recommendations to reduce reliance on fossil fuels, to streamline permitting rules for renewable energy, to ensure a better roll-out of decarbonised heating sources and to improve the provision and acquisition of green skills.

The REPowerEU Chapter includes an extensive set of mutually reinforcing reforms and investments that contribute to effectively addressing a significant subset of Denmark's economic and social challenges outlined in the country-specific recommendations addressed to Denmark by the Council in the context of the European Semester, notably reducing reliance on fossil fuels and increasing the share of renewables in the energy supply, streamlining the applicable permit-granting rules for renewable, implementing additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs, ensuring a better roll-out of decarbonised heating sources, and stepping up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.

The REPowerEU chapter makes significant contributions to addressing the horizontal recommendation to "expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds." (CSR 2022.1.2). The investments included in the chapter all contribute to the green transition, by expanding the use of renewable energy, investing in green technologies for industry decarbonisation such as Carbon Capture and Storage of biogenic and atmospheric CO2, and preparing the labour force to adapt for the challenges of the green transition through green upskilling. The scaled-up measure on replacing oil burners and gas furnaces also contributes to energy security by replacing fossil fuels machinery with renewable or green sources of energy.

The REPowerEU chapter contributes to addressing several challenges identified in energy-related country-specific recommendations made in 2022 (CSR 2022.4), as well as the energy-related country-specific recommendations made in 2023 (CSR 2023.4). All investments under the Renewable energy measure contribute to "reduc[ing] overall reliance on fossil fuels" (CSR 2022.4.1 and CSR 2023.4) and "help[ing] decarbonise the economy by accelerating the

deployment of renewables including by introducing reforms to simplify and expedite administrative and permitting procedures" (CSR 2022.4.2). The National Energy Crisis Staff (NEKST) reform is expected to significantly reduce administrative burdens and simplify permitting procedures for the deployment of renewable energy on land and for transitioning from gas to green sources of heating. Both NEKST and the scaled-up measure providing a support scheme for replacing oil burners and gas furnaces with district heating from renewable sources or electric heat pumps contribute to "improving energy efficiency" (CSR 2022.4.4) and "ensur[ing] a better roll-out of decarbonised heating sources" (CSR 2023.4). The measure on green upskilling is also expected to contribute to stepping up policy efforts aimed at the "provision and acquisition of skills and competences needed for the green transition" (CSR 2023.4).

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The nature and extent of the proposed modifications to Denmark's recovery and resilience plan do not have a material impact on the previous assessment (rating of A) of the contribution of the plan to addressing all or a significant subset of challenges identified in the country-specific recommendations, or challenges in other relevant documents officially adopted by the Commission under the European Semester, and of the adequacy of its response to the economic and social situation of Denmark, as reflected in the previous SWD (SWD(2021)154).

3.3. Growth potential, job creation, economic, institutional and social resilience, European Pillar of Social Rights, mitigating the impact of the crisis, and social territorial cohesion and convergence

Strengthening the growth potential, job creation, and economic, social and institutional resilience of the Member State:

The REPowerEU chapter is expected to contribute positively to GDP growth and stimulate job creation through the simplification of administrative permitting procedures and investments in deployment of renewable energy projects, green heating solutions and CCUS technologies. Over the medium to longer term the investment in green upskilling will help improve productivity and competitiveness and ensure business have access to the necessary competences for the green transition. The measures are expected to reinforce the resilience of Denmark by further diversifying the energy supply and enhancing green skills to make Denmark better prepared for future crises.

Overall, as the additional measures under the REPowerEU chapter represent EUR 197 million and amount to less than 15% of the envelope of the original RRP, the additional positive economic impact is expected to be limited.

Contributing to the implementation of the European Pillar of Social Rights, including through the promotion of policies for children and youth:

The inclusion of a measure on green upskilling, which targets continuous VET and labour market training providers, contributes to the implementation of the European Pillar of Social Rights. It contributes to the principle of active support to employment and education, training and life-long learning. While the original RRP contributed to job creation and strengthening of digital skills through the Digital Strategy, the REPowerEU measure on green upskilling has a strong focus on continued education and focused and dedicated upskilling and on helping the labour market increase its resilience through the green transition.

Mitigating the economic and social impact of the COVID-19 crisis, thereby enhancing the economic, social and territorial cohesion and convergence within the Union:

The REPowerEU chapter does not make additional contributions to mitigating the economic and social impact of the COVID-19 crisis.

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The nature and extent of the proposed modifications to Denmark's recovery and resilience plan do not have a material impact on the previous assessment (rating of A) of the plan's impact on the growth potential, job creation, and economic, social and institutional resilience of the Member State, on contributing to the implementation of the European Pillar of Social Rights, including through the promotion of policies for children and youth, and on mitigating the economic and social impact of the COVID-19 crisis, thereby enhancing the economic, social and territorial cohesion and convergence within the Union, as reflected in the previous SWD(2021) 154.

3.4. The principle of 'do no significant harm'

The modified Danish plan including REPowerEU chapter is expected to continue to ensure that no measure included does significant harm to environmental objectives under the RRF Regulation (2021/C 58/01). Denmark provided an adequate Do No Significant Harm (DNSH) assessment of all new reforms and investments included in component 8 (REPowerEU chapter).

The DNSH assessment was performed in line with the methodology set out in the Commission´s technical guidance on the application of DNSH under the RRF Regulation (2021/C58/01). It covers the six environmental objectives applying a two-step approach. The first step assesses whether there is a risk that a measure could do significant harm to one or more of the environmental objectives. When there is no risk of significant harm, the measure assessed complies with the objective of the Regulation. When a risk of significant harm is identified, a more detailed assessment follows in step two, in which Denmark demonstrates the absence of significant harm.

For the measures on renewable energy of Component 8 – REPowerEU, Denmark has provided comprehensive reassurances as to the DNSH compliance of the one reform and three investments. As to the reform related to the deliverables of a National Energy Crisis Staff (NEKST), this measure does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council (the principle of 'do no significant harm'). The measure has been specifically conceived to accelerate the deployment of renewable energy and reduce overall reliance on fossil fuels. This DNSH compliance assessment

holds true also for the three investment sub-measures on, respectively: 1) the preparation of tenders for 4 Gigawatt of offshore wind; 2) the screening of Denmark's offshore wind capacity; 3) the commissioning of experimental wind turbines. While Denmark acknowledged that the three investments above are expected to have minor negative effects on marine resources, these effects are not assessed to be detrimental to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters. An environmental impact assessment (EIA) is performed before installing a wind turbine and Denmark enforces strict environmental requirements.

The measure on Carbon Capture and Storage (CCS) of Component 8 – REPowerEU is a qualitative upscale of a measure under Component 3 - Energy Efficiency, Green Heating and Carbon Capture and Storage of the original RRP. During the original DNSH assessment process, Denmark provided a detailed assessment for three of the six environmental objectives and confirmed that the measure will not lead to new oil/hydrocarbon extraction and that it will achieve compliance with the CCS Directive. Given the qualitative nature of the upscale, a new and complementary DNSH self-assessment has been requested to Denmark.

Denmark also assured that the scheme targets existing sources of biogenic and atmospheric CO2 emissions and as such is not foreseen to lead to significant inefficiencies in direct and indirect use of natural resources. Furthermore, CO2-storage activities will take place in depleted gas and oil fields and/or aquifers in accordance with the safety requirements of the CCS Directive (Directive 2009/31/EC), with extensive EIAs conducted for each CO2 store.

This quantitative scale up of a measure related to *Replacing Oil Burners and Gas Furnaces* includes support schemes for households to switch from fossil-fuelled heating to green heating sources, such as heat-pumps and district heating from renewable sources. The original measure is included in Component 3 - Energy Efficiency, Green Heating and Carbon Capture and Storage of the original RRP, and its DNSH compliance was positively assessed. Denmark confirms that the 'replacement of oil burners and gas furnaces' in terms of effects on circular economy and zero pollution would be aligned with the standards set out in the EU taxonomy Climate Delegated Act.

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Taking into consideration the assessment of all the measures envisaged, no measure for the implementation of reforms and investments projects included in Denmark's modified recovery and resilience plan, including its REPowerEU chapter, is expected to do a significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) No 2020/852 (the principle of 'do no significant harm'). This would warrant a rating of A under the assessment criterion 2.4 of Annex V of the RRF Regulation.

3.5. Green transition

Denmark's modified recovery and resilience plan, including its REPowerEU chapter, is expected to continue to significantly contribute to the green transition, including biodiversity, as the amended plan exclusively adds measures further strengthening the progress towards the achievement of the Union 2030 climate targets while complying with the objective of EU climate

neutrality by 2050. All measures of the REPowerEU chapter will contribute to this. The NEKST reform and the investments in renewable energy sources as well as in green upskilling and replacement of oil burners and gas furnaces as well as in in carbon capture and storage are all expected to contribute positively to this. The measures can be expected to have a lasting impact, as the strengthening of green skills, replacement of oil burners and gas furnaces and mapping the potential for offshore wind should all have effects significantly beyond the RRF horizon.

Climate target

On the basis of the assessment guidelines provided for in sub-criterion 5b, the measures in the modified RRP (including the REPowerEU chapter) supporting climate change objectives account for 65% of the plan's total allocation (i.e. above the 37% required), based on the methodology for climate tracking set out in Annex VI of the RRF Regulation. The most important contribution to this target continues to be the green tax reform.

Additionally, the proposed measures within the REPowerEU chapter supporting climate change objectives account for 100% of the chapter's total estimated costs, based on the methodology for climate tracking set out in Annex VI of the RRF Regulation. The most important contributions to this target are the replacement of oil burners and gas furnaces and the carbon capture and storage measure.

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Taking into consideration the assessment of all the measures envisaged, the modified recovery and resilience plan, including its REPowerEU chapter, is expected, to a large extent, to make a significant contribution to the green transition or to address the challenges resulting from it and ensures that at least 37% of its total allocation contribute to the climate target. At least 37% of the total estimated costs of the REPowerEU chapter contribute to the climate target. This would warrant a rating of A under criterion 2.5 of Annex V of the RRF Regulation.

3.6. Digital transition

Digital target

The revision of the RRP only includes measures under the REPowerEU chapter, which are not taken into account in the contribution to digital objectives. No measure under the REPowerEU chapter has a distinct digital component.

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The nature and extent of the proposed modifications to Denmark's recovery and resilience plan do not have a material impact on the previous assessment (rating of A) of the contribution of the plan to the digital transition and to the digital target, as reflected in the previous SWD SWD(2021) 154.

3.7. Lasting impact of the plan

The modified plan will continue to have a lasting impact on Denmark beyond the timeframe of the Recovery and Resilience Facility. The REPowerEU chapter will contribute to the green transition, with the aim to contribute to the reduction of greenhouse gas emissions and to increase the share of renewables in the Danish energy mix. With the upscaling of the measure relating to replacing oil burners and gas furnaces, the plan can be expected to durably reduce greenhouse gas emissions of households and boost the shift from fossil fuels to more sustainable heating sources. Several of the sub-measures included in the Renewable Energy measure durably support the green transition beyond the timeline of the RRP. For example, the screening of the offshore wind capacity sub-measure will lay the groundwork for Denmark to contribute to the EU's ambitious target of 300 GW of offshore wind by 2050. The reform aiming to simplify and shorten administrative procedures also improves the framework conditions for the uptake of renewables. In addition, the green upskilling measure strengthens the labour force's ability to support the green transition, with skills that will be used beyond the timeframe of the instrument.

The measures put forward by Denmark in its addendum are unlikely to have direct effects on the Danish budget beyond the timeframe of the plan.

The relevant stakeholders are included in the implementation of the measures. Industry participants will be at the centre of implementation of the calls for CCS and experimental wind turbines. The relevant providers of vocational education and training will develop courses on green upskilling, in line with the observed skills gap they observe. The reform's working group NEKST is comprised of stakeholders at all levels of government, civil society, members of academia and private actors, all tasked with identifying and solving bottlenecks in relation to energy projects. With this collaborative approach, the reform has the potential to change the way administration is reviewed and revised.

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Taking into consideration all reforms and investments envisaged by Denmark in its modified recovery and resilience plan, their implementation is expected, to a large extent to bring about a structural change in relevant policies and to have a lasting impact. This would warrant a rating of A under criterion 2.7 of Annex V of the RRF Regulation."

3.8. Milestones, targets, monitoring and implementation

(i) the adequacy of the RRP's implementation structure, arrangements for the monitoring of progress and reporting (incl. record-keeping)

The implementation structure and arrangements for the monitoring of progress and reporting are not changed by the addition of the REPowerEU chapter. These arrangements are described in the original plan and were positively assessed in SWD(2021)154.

(ii) the quality of the new or modified milestones, targets (in particular whether these are clear, relevant, acceptable and robust) and related indicators

The milestones and targets of the modified plan enable adequate monitoring of the plan's implementation. The original plan included 39 milestones and 38 targets. With the REPowerEU chapter, an additional 7 milestones and 7 targets are included in the modified plan, for a total of 46 milestones and 45 targets. The overall number of milestones and targets remains balanced and manageable.

The milestones and targets in the plan are clear and realistic. The milestones and targets appropriately reflect the different stages of implementation of the reform and investments. For most measures, initial milestones lay the groundwork for the implementation while one or more final output targets appropriately and realistically measure whether the objective of the measure has been achieved. The milestones and targets are therefore consistent with the long-term objectives of the measures.

(iii) the overall organisational arrangements with a focus on the lead body/bodies for the implementation of the plan (incl. elements related to the necessary legal mandate and necessary staff)

The administrative arrangements for the implementation of the plan are not changed by the addition of the REPowerEU chapter. These arrangements are described in the original plan and were positively assessed in SWD(2021)154.

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The arrangements proposed by Denmark in its modified recovery and resilience plan are expected to be adequate to ensure effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators. This would warrant a rating of A under the assessment criterion 2.8 of Annex V of the RRF Regulation.

3.9. Costing

Denmark has provided cost estimates for the different reform and investment measures in the REPowerEU chapter except for the investment measures on the decoupling scheme and the district heating pool to replace oil burners and gas furnaces intended to scale up a similar measure in the original RRP. All measures are implemented after 1 February 2022 and the relevant actions relating to their implementation are expected to be carried out by 31 August 2026 at the very latest.

The cost breakdown is well detailed. The tables proposed in the standard template were duly completed and presented. The cost estimates were not validated by an independent public body such as a national productivity board or an independent fiscal institution. The assessment of the cost estimates and the supporting documents demonstrates that most of the costs are well justified, reasonable and plausible.

Reasonable costs

Denmark provided detailed explanations to justify the reasonability of the cost estimates. The analysis of supporting evidence is not consistent throughout the chapter and cost estimates are

based on a variety of methods, including the use of unit prices, reference costs and market costs for the costing of the renewable measure, cost simulations for different technologies for the CCUS and reference costs for similar past schemes for the green upskilling measure. Nevertheless, there is no evidence that would give rise to doubt as to the costing estimates provided. It is therefore deemed that the reasonability of the cost estimates is fairly well established.

Plausible costs

Denmark used reference costs (with adjustments where needed) to justify the plausibility of its cost estimates. The analysis of the supporting evidence is not consistent throughout the plan. For measures where similar investment measures existed in the past, historical or comparative data for the key cost drivers were typically provided. For novel projects without past precedent (such as the investment in testing of wind turbines and the investment in Carbon Capture Storage), Denmark argued that no comparative cost estimates can be provided.

Considering the limitations of an ex-ante assessment of cost estimates, the amounts proposed for financing were deemed appropriate and the plausibility of the cost estimates is fairly well established.

No double Union financing

According to the Danish authorities, the measures included in the REPowerEU chapter are not benefitting from other EU funding. Any financing that was allocated for the measures before the REPowerEU chapter was solely national funding.

The Danish authorities also informed that there are no additions or changes to the existing procedures and organizational set-up at national level to prevent double funding described in the original RRP. Consequently, the description in the original plan of the governance and control systems to prevent double funding remains valid also for the modified plan.

There are possible synergies with initiatives under the ESF+ facility with regard to green upskilling, ERDF with regard to Carbon Capture and Storage and with the Just Transition Fund both in the area of Carbon Capture and Storage and of green upskilling.

Commensurate and cost-efficient costs

The REPowerEU chapter is expected to effectively help address the challenges identified in the CSRs for Denmark. Moreover, the plan contains investments and reforms to accelerate the green transition. The measures will contribute positively to growth potential and productivity, stimulate job creation and mitigate the adverse effects of the energy crisis.

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The justification provided by Denmark on the amount of the estimated total costs of the modified recovery and resilience plan is to a medium extent reasonable, plausible, in line with the principle of cost-efficiency and is commensurate to the expected national economic and social impact.

Denmark provided sufficient information and evidence that the amount of the estimated cost of the reforms and investments of the modified recovery and resilience plan to be financed under the Facility is not covered by existing or planned Union financing.

This would warrant a rating of B under the assessment criterion 2.9 of Annex V to the RRF Regulation.

3.10. Controls and audit

Robustness of internal control system and distribution of roles and responsibilities

The internal control system described in the original assessment remains in force and applies to all measures. The outline of the Danish organizational structure with relevant actors involved, their roles and functions are defined. The Danish set-up consists of two levels for audit and control. The first, central level is additional to the already existing audit and control mechanisms and encompasses audit and control work performed at the second, decentralized level. In addition to these two levels, the Danish RRF internal control system closely cooperates with other national authorities, such as the National Audit Office, the Danish Ombudsman, the Danish Data Protection Agency, and the whistle-blower functions in all line ministries.

The role of Ministry of Finance is two-folded. While the Centre for Climate, Green Economy and the EU (Coordinating body) is responsible for the coordinating and monitoring the implementation of the RRP, the Office for Audit and Supervision (Audit body) oversees audit and control matters. This involves coordinating and ensuring that the audits and controls in the line ministries related to the RRP implementation are sound and well-functioning as well as performing controls on the line ministries' applications for funds and the supporting documentation proving a satisfactory fulfilment of targets and milestones.

As each line ministry is responsible for ensuring sufficient audit and control on the completion of the milestones and targets, they have the flexibility to design their audit and control set-ups individually. For that reason, the Audit body carries out an individual assessment of each set-up and conducts both, audits on the line ministry's system and audits on the achievement of milestones and targets. The Commission's audit work carried out so far indicated several deficiencies in the work of the Audit body which were effectively addressed by preparing an audit manual. In addition, each line ministry is obliged to prepare a sub-summary of audits based on which, the Audit body draws up a single summary of audits to be submitted to the Commission together with a request for payment.

The system presents a multi-stage process and structure, where the audit and control roles and responsibilities are predominantly defined, and the relevant control functions are chiefly assigned.

Adequacy of control systems and other relevant arrangements

The initial RRP does not include any milestones on audit and control, and states that there are procedures in place to ensure compliance with applicable Union and national laws. To receive funding from the RRF, the line ministries shall put in place an internal control system in order to ensure that the funds are used in line with the Financing Agreement concluded between the Danish government and the Commission.

Furthermore, the Danish system aims to tackle all serious irregularities (fraud, corruption, conflict of interests) and double funding by conducting audits and controls in all nine responsible line ministries. Each of them issues a RRF sub-management declaration and sub-summary of audits which are later complied by the Ministry of Finance into a single management declaration and a single summary of audits. The Commission's audit work carried out so far indicates that not all line ministries have anti-fraud and anti-corruption strategies in place, and hence a specific audit and control milestone is proposed in this regard.

The proposed measures related to anti-fraud and anti-corruption did not give a full assurance that there is an adequate level of control to prevent, detect and correct irregularities identified when using funds provided by the RRF as there is a risk of discrepancies between different line ministries' audit and control set-ups in this respect.

Due to the decentralized character of the set-up, the RRP is implemented and monitored using a system that is specific to each line ministry. The collected information is later sent to the Audit body who feeds all the data into the F2 system, a formal repository system of the Ministry of Finance. The Commission's audit work carried out so far indicates that the system to collect the data required by Article 22(2)(d) of the RRF Regulation is not fully functional and operational, and hence a specific audit and control milestone is proposed in this regard.

Adequacy of arrangements to avoid double EU funding

The RRP takes into consideration funding from other EU funds in order to ensure complementarity and to avoid double funding. This is done by sub-management declarations in which the management in each responsible, implementing authority pledges to be able to document at all times that double funding is prevented and that all funds have been implemented according to relevant national and EU regulation.

Funds coming from both, the RRF and additional funding (e.g., national or European funds) are disbursed at the central level in the Budget Bill. The central distribution ensures that the same applicant cannot receive double funding for the same project as the disbursement of funds is handled within the same responsible ministry and unit. Furthermore, every line ministry has to design its financial accounts in a way that the RRF funding is distinct from other expenditure in the ministry.

In order to provide knowledge of risk and to obtain assurance specifically on the risk of double funding, the Audit body performs three types of controls: (1) checking and comparing the line ministry's budget in the Ministry of Finance to ensure that the project in the relevant line ministry receives funds from only one EU fund; (2) checking the annual Budget Bill under the relevant line

ministry to check whether they receive any other EU funds, and (3) checking the annual report for each relevant line ministry or agency to confirm that they did not receive funds from any other sources, including other sources than EU funds.

In addition, as a new initiative to avoid double funding, the Coordinating body has integrated the reporting system for the requests for payment with the process for the quarterly expenditure reviews that each line ministry has to submit to the Ministry of Finance as a part of the standard budget process. This has been achieved by a dedicated RRF appendix to the expenditure review format that each line ministry needs to submit to the Ministry of Finance as a part of the budget follow-up.

Overall, the Danish RRF internal control system aims to avoid, detect and prevent double funding at all stages of the projects' lifecycle.

Legal empowerment and administrative capacity of control function

The Audit body reports directly to the permanent secretary in the Ministry of Finance. The office has an individual description of its role and functions, in which its special independent status is secured. An amendment to the description of functions has been made, specifically regarding the new mandate regarding control with the use of RRF funds. The amendment to the description of function for the Audit body regarding the specific RRF mandate is approved at the government level. The government's economic committee has approved the extended mandate. The Audit body currently consists of a chief auditor with 15 years of experience from internal audits in the Ministry of Finance. Additionally, the OAS has eight highly experienced employees of which four is specialized in auditing, two in cyber security, one in legal affairs, and one in financial affairs. Each of the employees in the office has more than 15 years of experience. All the employees in the office are continuously trained and upskilled. Nevertheless, there is an insufficient number of staff dedicated to the RRF audit work as for the RRF audits to be carried out as there are currently only two auditors.

Moreover, in the context of the RRF, there is no explicit indication that the line ministries hired and/or will hire (additional) resources in the context of implementation and monitoring of the investments.

Roles and responsibilities of the actors for audits and controls are clear, relevant control functions are segregated and the independence of actors performing audits is ensured. The number of staff, however, should be further increased to better align with the RRF related workload.

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The arrangements proposed by Denmark in the RRP to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under the Facility, including the arrangements aimed to avoid double funding from the Facility and other Union programmes, are assessed as acceptable, provided that the above-mentioned issues are tackled at the latest by the time of submission of the second request for payment to the Commission. This would warrant a rating of A under the assessment criterion 2.10 of Annex V of the RRF Regulation.

Therefore, the following audit and control milestones are proposed:

- A repository system with the complete and reliable data set collected in accordance with Article 22(2)(d) of the RRF Regulation;

- Adoption of an action plan related to the anti-fraud and anti-corruption strategy;

3.11. Coherence

The measures under Denmark's REPowerEU chapter are coherent with the efforts of Denmark to achieve the objectives set out in Article 21c (3), taking into account the measures included in the original RRP plan, as well as other nationally funded and Union-funded complementary or accompanying measures. The measures under the chapter are aligned with Denmark's policy framework aimed at reducing by 70% Denmark's greenhouse gas emissions by 2030 (compared to 1990 level) and at achieving climate neutrality by 2045.

Several of the measures are also mutually reinforcing. The National Energy Crisis Staff (*NEKST*) reform is expected to help reinforce the other measures in the Renewable energy measure through simplified and accelerated administrative procedures. This could also help speed up other green investments under the original recovery and resilience plan. The upscale of the CCS measure is also to be seen in complement with the original measure in Component 3, as well as the research partnership on CCS in Component 7 of the plan.

Several measures included in the REPowerEU chapter complement other Union-funded measures under the European Regional Development Fund, Just Transition Fund and the European Social Fund Plus, such as green upskilling and CCS.

In order to promote wider coherence across instruments, notably with the European cohesion policy funds, a balanced territorial allocation of resources is encouraged.

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Taking into consideration the qualitative assessment of all components of Denmark's modified recovery and resilience plan, their individual weight (importance, relevance, financial allocation) and their interactions, the plan contains measures for the implementation of reforms and public investments which, to a high extent, represent coherent actions. This would warrant a rating of A under the assessment criterion 2.11 of Annex V of the RRF Regulation.

3.12. REPowerEU

The implementation of the measures included in the Denmark's REPowerEU chapter are expected to contribute to the REPowerEU objectives spelt out in Article 21c(3), points (b), (c) and (f) of the RRF Regulation (Regulation (EU) 2023/435). The expected streamlining and simplification of administrative and permitting procedures delivered by the National Energy Crisis Staff (NEKST) will contribute to accelerating the deployment of renewable energy projects and the decarbonisation of households' heating, to boosting energy efficiency in buildings, and to addressing energy poverty (objectives b and c). The investments on renewable energy, which consist in tendering for 4GW of offshore wind, screening of Denmark's offshore wind potential

and commissioning of experimental wind turbines, will increase the share and accelerate the deployment of renewable energy (objective b). The upscaled measure to replace oil burners and gas furnaces for heating with heat pumps and district heating from renewable sources will boost energy efficiency, increase the share and accelerate the deployment of renewable energy, and address energy poverty (objectives b and c). Investments in Carbon Capture and Storage technologies will contribute to decarbonising industry (objective b). The investment in green upskilling will contribute to supporting all the other objectives through an accelerated requalification of the workforce towards green and related digital skills, as well as support of technologies linked to the green transition (objective f).

The measures under Denmark's REPowerEU chapter are coherent with the efforts of Denmark to achieve the objectives set out in Article 21c (3), taking into account the measures included in the original RRP plan, as well as other nationally funded and Union-funded complementary or accompanying measures. The measures under the chapter are aligned with Denmark's policy framework aimed at reducing by 70% Denmark's greenhouse gas emissions by 2030 (compared to 1990 level) and at achieving climate neutrality by 2045, as well as its ambitious commitments to massively upscale its offshore wind capacity, in alignment with the Esbjerg and Marienborg declarations it signed in 2022 and the Ostend declaration in 2023.

Several measures included in the REPowerEU chapter complement other Union-funded measures under the European Regional Development Fund, Just Transition Fund and the European Social Fund Plus, such as green upskilling and CCS. For both measures, the other Union funded programmes have a similar aim, but a complementary focus, as the beneficiaries or the targets of the programmes are different.

The inclusion of the REPowerEU chapter will further underpin the lasting impact of the Danish plan beyond the timeframe of the Recovery and Resilience Facility. All measures contribute to the green transition of Denmark. The renewable energy investments participate to durably reduce its reliance on fossil fuels and promote clean and renewable sources of energy. Several of the measures are forward looking, including the screening of offshore wind capacity, the testing of innovative wind turbines, and the development of innovative biogenic and atmospheric Carbon Capture and Storage technologies. In addition, the reform aiming to simplify and shorten administrative processes and procedures should have a durable impact on the administration's approach to permitting for renewable energy on land and for the shift to sustainable heating sources. The two upscaled measures increase and broaden the ambitions of the original plan. These relate to decarbonising industry through the use of CCS technology and boosting the shift from fossil fuels in heating to more sustainable sources.

In preparation of the REPowerEU chapter, Denmark's Ministry of Finance launched an online public consultation portal on the dedicated webpage of the Danish Recovery and Resilience Plan. The Ministry also conducted a stakeholder meeting attended by representatives of civil society organisation, trade associations and confederations, interest groups and other actors. The measures included in the plan reflect – within the limits of the available budget and the applicable timeline – the suggestions made in the consultation process regarding investments in renewable energy,

streamlining of procedures for renewable energy projects, phasing out of gas boilers and accelerating CCS.

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the chapter is expected, to a large extent, to contribute effectively to energy security, the diversification of the Union's energy supply, an increase in the uptake of renewables and energy efficient, an increase of energy storage capacities or the necessary reduction of dependence on fossil fuels before 2030. This would warrant a rating of A under criterion 2.12 of Annex V of the RRF Regulation.

3.13. Cross-border or multi-country dimension or effect

Denmark's REPowerEU chapter contributes to securing energy supply in the Union as a whole, including by addressing challenges identified in the Commission's most recent needs assessment, in line with the objectives set out in Article 21c(3), taking into account the financial contribution available to Denmark and its geographical position.

The measures under the chapter will significantly develop national renewable energy capacity with cross-border effects, thus contributing to the EU's target of 300 GW of offshore wind energy in Europe before 2050. The REPowerEU chapter also contributes to reducing the dependency on fossil fuels by fostering the deployment of renewable energy projects, by supporting households decoupling from gas and converting to green heating solutions, and by providing operational aid for the development of innovative Carbon Capture and Storage technologies having a great potential for industry decarbonisation. Carbon Capture and Storage technology has significant cross-border potential, as the areas for such storage on Danish territory might be utilised for storing CO2 from international sources and as the development of the technology might be exported.

The measures considered to have a cross-border effect account for 53% of the estimated costs of the REPowerEU chapter, well above the 30% target.

REPowerEU measure	Costs (EUR million)	Contribution to the target in %
Renewable energy	60	30%
Replacing oil burners and gas furnaces	45	23%

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the measures in the chapter are expected, to a large extent, to have a cross-border or multi-

country dimension or effect. This would warrant a rating of A under criterion 2.13 of Annex V of the RRF Regulation.

ANNEX I: Climate tracking and digital tagging

			Climate[2]		Digital	
Measure/ Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
1.2	Digital solutions in the health care sector	2			095	100%
2.1	Organic farming	11	027	100%		
2.2	Organic transition of public kitchens	5	027	100%		
2.3	Organic Innovation Centre	5	022	100%		
2.4	Plant based organic projects	3	027	100%		
2.5	Climate technologies in agriculture	27	022	100%		
2.6	Carbon rich soils	89	027	100%		
3.1	Replacing oil burners and gas furnaces	65	025bis	100%		
3.2	Energy efficiency in industry	40	024ter	100%		

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

			Climate[2]		Digital	
Measure/ Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
3.3	Energy renovations in public buildings	40	026bis	100%		
3.4	Energy efficiency in households	63	025bis	100%		
3.5	CCS-storage potential	27	022	100%		
4.1.1	Investment window – green share	163	027	100%		
4.1.2	Investment window – digital share	163			010bis	100%
4.2.1	Accelerated depreciation – green share	33	027	100%		
4.2.2	Accelerated depreciation – digital share	69			010	100%
4.3	Expert group to prepare proposals for a CO2e-tax	1	01	100%		
5.1	Re-prioritisation of the registration tax of vehicles and low electricity tax on charging electric vehicles	141	074	100%		
5.3	Development test of road-pricing	3	022	100%		
5.5	Analysis of test scheme with double trailers	0,1	022	100%		
5.6	Analysis of the regulation on weight and dimensions to optimise heavy haulage	0,1	022	100%		

			Climate[2]		Digital	
Measure/ Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
5.7	Scheme to infrastructure for electric bicycles	1	075	100%		
5.8	Investments in bike paths in state roads and bicycle subsidy scheme for municipalities	70	075	100%		
5.9	Subsidy scheme to green ferries	27	074	100%		
6.1	Digital strategy	67			011	100%
6.2	Broadband pool	13			053	100%
6.3	SME's digital transition and export	9			010	100%
7.1.1	Incentives to boost R&D in companies – green share	15	022	100%		
7.1.2	Incentives to boost R&D in companies – digital share	59			009bis	100%
7.2	Research in green solutions	94	022	100%		
8.1.1	Renewable energy - National energy crisis staff (NEKST)	2,6	028	100%		
8.1.2	Renewable energy - Preparations for 4 GW offshore wind	13,1	028	100%		
8.1.3	Renewable energy - Screening of Denmark’s offshore wind capacity	6,9	028	100%		

			Climate[2]		Digital	
Measure/ Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
8.1.4	Renewable energy - Testing of wind turbines	6,3	028	100%		
8.2	Green upskilling pool	27,9	01	100%		
8.3.1	Replacing oil burners and gas furnaces (upscaling existing measure) - District heating pool	25	025bis	100%		
8.3.2	Replacing oil burners and gas furnaces (upscaling existing measure) - Decoupling scheme	50,6	025bis	100%		
8.4	Carbon Capture and Storage (CSS) (upscaling existing measure)	64	027	100%		