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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland

{SWD(2025) 422 final}

ANNEX

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

1. Description of Reforms and Investments

PILLAR 1: Green transition supports economic restructuring and a carbon-neutral welfare society

A. COMPONENT P1C1: TRANSFORMATION OF THE ENERGY SYSTEM

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by promoting the use of clean energy technologies.

This component of the Finnish recovery and resilience plan includes investments covering the infrastructure required for the distribution of renewable energy, as well as the production of clean energy. Those investments shall be accompanied by reforms of the energy sector focusing on phasing out the use of coal for energy generation as well as a reform of energy taxation to promote the use of clean energy. A separate investment is included to support renewable energy in the autonomous Åland region.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C1R1): Reduction in the use of coal for energy by 2026

The objective of this measure is to support the ban of the energy use of coal by 2029. This reform consists of a reduction of the use of coal in energy generation.

Reform 2 (P1C1R2): Reform of energy taxation to take account of technological developments

The objective of the reform is to change the existing taxation of different sources of energy. The amendment of energy taxation legislation (Act on Excise Duty on Electricity and Certain Fuels) shall contribute to the phasing out of fossil fuels by promoting electrification of industry and encouraging investment in low-carbon technologies. The reform shall also reduce the electricity tax for industry, mines, agriculture and data centres of more than 5 MW to 0,05 cent/kWh, i.e. the EU minimum, from 0,69 cent/kWh. The reform shall also phase out energy tax refund for energy-intensive industries by 2025 and increase the taxation of fossil heating fuels, including peat, from 1 January 2021 by EUR 2,7 per MWh.

A study on the energy taxation of non-combustion heat production is ongoing. The study is expected to provide the basis for decisions on further measures for the taxation of the energy sector. Finland is expected to present legislative amendments to ensure that the changes are in force on 1 January 2022.

The implementation of the reform was to be completed by 30 June 2021.

Investment 1 (P1C1I1): Energy infrastructure investments

The objective of this measure is to attract investment in clean energy. This investment consists of providing grants for projects with a focus on energy infrastructure, which may include, but is not limited to, electricity grids and electricity transmission capacity, integration of energy systems to produce, transmit and utilise surplus and waste heat and transport of low carbon gases including hydrogen.

Investment 2 (P1C1I2): Investments in new energy technology

The objective of this measure is to attract investment in clean energy. This investment consists of providing grants for projects with a focus on new clean technologies for energy production, use and/or storage.

Investment 3 (P1C1I3): Investment and reform package in Åland

The objective of this measure is to contribute to clean energy generation in the Åland islands autonomous region. This investment consists of providing grants for solar power projects and financing for the procurement of one or multiple report(s) to prepare future investments in offshore wind power

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
1	P1C1R1 - Transformation of the energy system – Reduction in the use of coal for energy by 2026	Target	Reduction of the use of coal for energy by 2026 compared to 2019		Petajoules	60	36	Q2	2026	Consumption of coal for energy shall be reduced to 36 Petajoules or less by 2026 compared to 60 Petajoules in 2019.
2	P1C1R2 - Transformation of the energy system – Reform of energy taxation to take account of technological developments	Milestone	Entry into force of the Act on Excise Duty on Electricity and Certain Fuels	Provision in the law indicating the entry into force of the Act				Q2	2021	The amendment to the Act on Excise Duty on Electricity and Certain Fuels: - lowers the industrial electricity tax to promote the electrification of industry and heat production, - lowers the electricity tax for mines, agriculture and data centres of more than 5 MW - phases out the energy tax refund for energy-intensive industrial fuels - raises the tax on fossil heating fuels by EUR 2,7/MWh.
3	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of the first call for applications for energy infrastructure projects	Publication of the first call for applications on the Ministry of Economic Affairs' website				Q4	2021	The funding guidelines *(Energy Aid Regulation)* shall enter into force, enabling the launch of the first competitive call for proposals for energy infrastructure investments, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
4	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of additional calls for applications for energy infrastructure projects	Publication of additional calls for applications on the website of the Ministry of Economic Affairs				Q4	2024	Publication of additional calls for applications in line with the eligibility/selection criteria in milestone 3.
5	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Target	Project completion notices or project reports submitted		Number	0	4	Q2	2026	At least four project completion notices or project reports shall be submitted by recipient entities. These shall correspond to an increase in new renewable energy capacity and/or grid connection capacity of at least 137 MW.
6	P1C1I2 - Transformation of the	Milestone	Publication of the first call for	Publication of the first call for				Q4	2021	The funding guidelines *(Energy Aid Regulation)* have entered into force, enabling the publication of the first call for proposals for

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	energy system – Investments in new energy technologies		applications for investments in new energy technologies	applications on the Ministry of Economic Affairs' website						investments in new energy technologies, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
7	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Award of all grants for energy technology investments	Notification of the award of all grants for energy technology investments				Q4	2023	The selection of all projects related to new energy technologies shall be carried out in accordance with the criteria set out in the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 6. All funding award decisions shall be awarded to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
8	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Target	Project completion notices or project reports submitted		Number	0	4	Q2	2026	At least four project completion notices or project reports shall be submitted by recipient entities. These shall correspond to an increase in new renewable energy capacity, use and/or storage capacity of at least 112 MW.
9	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Publication of the first call for applications for investment in renewable energy in Åland	Publication of the first call for applications on the website of the Government of Åland				Q2	2022	The first competitive call for proposals for investment in renewable energy in Åland has been published, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
10	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Project reports submitted	Project reports submitted				Q2	2026	Two project reports shall be submitted by recipient entities of solar power projects. The report(s) commissioned regarding the preparation of the wind power project shall also be submitted.

B. COMPONENT P1C2: INDUSTRIAL REFORMS AND INVESTMENTS IN SUPPORT OF THE GREEN AND DIGITAL TRANSITION

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. Major challenges in reaching this goal include reducing emissions from industry and increasing the recycling rate. New low-emissions technology is often not yet competitive and its development needs to be accelerated. Finland needs to boost the circular economy to increase the sustainable use of resources and reduce pollution.

The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by supporting investment in technologies to reduce carbon emissions from industry, creating green jobs, investing in clean technologies and boosting recycling and reuse.

The component includes investments focusing on the promotion of low-carbon technologies such as the generation of hydrogen, carbon capture and utilisation, replacing fossil fuels by electricity in industrial processes, and the promotion of re-use and recycling of key materials and industrial by-products. Those investments shall be accompanied by reforms of climate and waste legislation, including the necessary amendments to the Climate Act and to the Waste Act to provide a legal basis for the 2035 carbon-neutrality target and recycling objectives.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C2R1): Reform of the Climate Act and low-carbon industrialisation

The aim of this measure is to determine climate targets for 2030, 2040 and 2050. This measure consists of a reform of existing climate legislation and the adoption of sector-specific low-carbon roadmaps.

Reform 2 (P1C2R2): Strategic promotion of the circular economy and reform of the Waste Act

The aim of this measure is to promote the circular economy in Finland. This measure consists of a Strategic Programme for a Circular economy, reform of existing waste legislation and accepting stakeholders to the Circular Economy Green Deal.

Investment 1 (P1C2I1): Low carbon hydrogen and carbon capture and utilisation

The objective of this investment is to provide support to the production and storage of clean hydrogen.

This measure shall consist of a public investment in a Subsidy Scheme, in order to incentivise private investment and improve access to finance in Finland along the hydrogen value chain and in carbon capture, storage and recovery. The Scheme shall operate by providing subsidies directly to the private sector. The Scheme may provide subsidies also to private and/or public research organisations.

The Scheme shall be managed by Business Finland as the implementing partner. The Scheme shall include the product line for low carbon hydrogen and carbon capture and utilisation.

In order to implement the investment into the Scheme, Finland and Business Finland shall sign an Implementing Agreement that shall include the following content:

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

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

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

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

c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the subsidy policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[1], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2], (iii) activities and assets related to waste landfills, incinerators[3] and mechanical biological treatment plants[4].

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

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

4. Monitoring, audit, and control requirements, including:

a. The description of the implementing partner's monitoring system to report on the subsidies mobilised.

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

c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a subsidy to an operation.

d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of Business Finland. These audits shall verify:

i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests;

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

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

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

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

ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and

iii) that the requirement that final beneficiaries of the Scheme have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Subsidy Agreements are being respected.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 131 534 000 of the RRF investment into the Scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation.

Investment 2 (P1C2I2): Direct electrification and decarbonisation of industrial processes

The objective of this measure is to support investment in the direct electrification and low-carbon industrial processes in Finland. This measure consists of the provision of grants to projects increasing electrification of industry.

Investment 3 (P1C2I3): Re-use and recycling of key materials and industrial side streams

The objective of this measure is to support investment in re-use and recycling in Finland. This investment consists of the provision of grants for projects that increase re-use and recycling.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
11	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the revised Climate Act	Provision in the law indicating the entry into force of the Act				Q2	2022	The amendment of the Climate Act shall include: - emission reduction targets for 2030 and 2040 in line with the carbon neutrality path - updated 2050 targets - objectives concerning the land use sector and strengthening carbon sinks
12	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Publication of the updated climate and energy strategy, medium-term climate change policy plan and sector-specific low-carbon roadmaps	Publication of the strategy, plan and roadmaps				Q4	2025	The climate strategies, plans and sectoral low-carbon roadmaps of the energy, chemical, forest and technology industries shall be published. The climate and energy strategy shall include policy measures addressing the climate and energy targets set by the EU for 2030, and targets included in the Government Programme.
13	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Entry into force of legal act(s)	Provision in the law indicating the entry into force of the legal act(s)				Q4	2024	Entry into force of legal act(s) including: 1) separate collection of biowaste in urban areas, 2) producers to compensate municipalities for 80% of the cost of the separate collection and transport of packaging waste, 3) separate collection of packaging waste and textiles, 4) national separate collection of biowaste from new properties, 5) general recycling targets for municipal waste, which shall be increased to 55% in 2025 and 60% in 2030, 6) legally binding recycling targets for packaging waste producers, which shall increase the target for the recycling rate of plastic packaging to 55% by 2030.
14	P1C2R2 - Industrial reforms and investments supporting the green and	Milestone	Adoption of the Government resolution on the	Publication of the Government				Q2	2021	The Government resolution on the implementation of the strategic programme for a circular economy shall be adopted and shall include the objective

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	digital transition – Strategic promotion of the circular economy and reform of the Waste Act		implementation of the Strategic Programme for a Circular Economy	resolution (YM/2021/17) on the Government website						that the consumption of non-renewable natural resources decreases, and the sustainable use of renewable natural resources may increase so that the total domestic consumption of primary raw materials will not exceed the 2015 level by 2035.
15	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Stakeholders accepted to the Circular Economy Green Deal	Stakeholders accepted to the Circular Economy Green Deal				Q2	2025	The Circular Economy Green Deal shall be published on the website of the Ministry of the Environment. At least 22 positive assessments by the Evaluation Group of the Ministry of the Environment of stakeholder applications to join the Circular Economy Green Deal shall be submitted.
16	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Publication of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation	Publication of the first calls for applications on Business Finland's website				Q4	2021	Launch of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
17	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement				Q4	2025	Entry into force of the Implementing Agreement.
18	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Target	Legal agreements signed with final beneficiaries		Percentage (%)	0	100%	Q2	2026	Business Finland shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees). 100% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation. The terms "legal agreement"

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										and "legal subsidy agreement" shall be understood as the funding decisions awarded by Business Finland and approved by the final beneficiary (to be understood as the final recipient entity) via Business Finland's e-services and/or registry.
18bis	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Ministry has completed the investment	Certificate of transfer				Q2	2026	Finland shall transfer EUR 131 534 000 to Business Finland for the Scheme.
19	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Publication of the first call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2 emissions from industry	Publication of the first call for applications on Business Finland's website.				Q4	2021	The amended funding guidelines (Energy Aid Regulation) have entered into force, enabling the launch of the first competitive call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2 emissions from industry. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
20	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Award of all grants for direct electrification and low-carbon industrial processes projects	Notification of the award of all grants				Q4	2023	The selection of all direct electrification and low-carbon industrial processes projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 19. All funding award decisions shall be issued to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
21	P1C2I2 - Industrial reforms and investments	Target	Project completion		Number	0	3	Q2	2026	At least three project completion notices or project reports shall be submitted by recipient entities.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes		notices or project reports submitted							These shall correspond to an increase in the level of electrification in industrial processes for at least 43 MW.
22	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Publication of the first call for applications for investment projects promoting the reuse of waste materials and side streams.	Publication of the first call for applications on Business Finland's website				Q4	2021	The Government Decree on Granting Aid to Businesses for the Promotion of the Circular Economy and Sustainable Green Growth (1197/2020) entered into force, enabling the launch of the first competitive call for proposals for investment projects promoting the reuse of waste materials and side streams. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
23	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Award of all grants to the re-use and recycling projects	Notification of the award of all grants				Q4	2023	The selection of all re-use and recycling of key materials and industrial side streams projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 22. All funding award decisions shall be issued to the project beneficiaries/ applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
24	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Target	Project reports submitted		Number	0	10	Q2	2026	At least ten project reports shall be submitted by recipient entities. These shall correspond to a reduction capacity of at least 45 622 tonnes of CO2 equivalent.

C. COMPONENT P1C3: REDUCING THE CLIMATE AND ENVIRONMENTAL IMPACTS OF THE BUILDING STOCK

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by reducing the emissions of buildings over their lifecycle, with a particular focus on construction and on heating.

The component includes an investment to promote the use of low-carbon methods in the construction sector. This investment shall be complemented by reforms that aim to reduce emissions in the construction of buildings and that phase out heating systems fuelled by fossil oil in public buildings by 2024 and completely by the beginning of the 2030s.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C3R1): Reform of the Land Use and Building Act

The objective of this measure is to reduce emissions from buildings. This measure consists of entry into force of legal act(s) reforming the existing land use and building legislation.

Reform 2 (P1C3R2): Action plan to phase out fossil oil heating

The objective of this measure is to contribute towards phasing out fossil oil heating in Finland by 2030. This measure consists of an action plan to phase out fossil oil heating.

Investment 2 (P1C3I2): Low-carbon built environment programme

The objective of this measure is to accelerate the development and adoption of low-carbon solutions in the built environment. This measure consists of the Low-Carbon Built Environment Programme, an initiative that provides financial support through grants for projects in this area.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
25	P1C3R1 - Reducing the climate and environmental impacts of the building stock – Reform of the Land Use and Building Act	Milestone	Entry into force of legal act(s)	Entry into force of legal act(s)				Q2	2026	The legal act(s) shall set limits on the carbon dioxide emissions of new buildings' life cycle. They shall also regulate the development of calculation methods and interoperable databases.
26	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Milestone	Publication of the action plan for phasing out fossil oil heating	Publication of the action plan on the website of the government of Finland				Q2	2022	The action plan shall set out all the necessary measures to support the phasing out of fossil oil heating in all buildings in Finland by 31 December 2030.
31	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of a first call for applications regarding support for a low-carbon built environment	Publication of the call for applications				Q4	2021	Launch of a first competitive call for applications regarding a low-carbon built environment programme on research and innovation, technology transfer and cooperation between research, business and local government. The terms of reference shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
32	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of additional calls for applications regarding support for a low-carbon built environment	Publication of additional calls for applications				Q2	2024	Publication of additional calls for applications in line with the eligibility/selection criteria indicated in milestone 31.
33	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Funding award decisions issued, project reports submitted and programme report published	Funding award decisions, project reports and programme report				Q2	2026	All funding award decisions shall be issued. Project reports shall be submitted by beneficiaries of grants. A programme report shall be published containing information on the costs of procurements and programme activities. These shall correspond to a budgetary commitment of at least EUR 36 000 000.

D. COMPONENT P1C4: LOW-CARBON SOLUTIONS FOR COMMUNITIES AND TRANSPORT

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. As part of the transition to becoming carbon neutral by 2035, Finland has also set a target of halving greenhouse gas emissions from transport by 50% by 2030 compared to 2005. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the transport emissions objective by reducing emissions in transport and promoting the use of carbon-free modes of transport. Currently, alternative motor vehicles account for only 2,3% of the passenger car fleet, whilst 48% of all public electricity charging and gas refuelling stations are located in the main metropolitan areas (Helsinki, Tampere, Turku).

The component includes an investment to promote the use of non-fossil private transport, including investment in public charging and refuelling infrastructure for vehicles that use non-fossil fuels. The investment shall be accompanied by reforms including a roadmap for stimulating the use of non-fossil transport and a revision of transport taxation.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C4R1): Roadmap to fossil-free transport

The objective of this measure is to create a long-term strategic framework with the aim to reduce emissions stemming from the domestic transport sector in Finland. This measure consists of the adoption of a Roadmap for fossil-free transport, presenting a set of measures aiming to achieve emission free transport by 2045.

Reform 2 (P1C4R2): Tax reform for sustainable transport

A reform of the taxation of employee transport benefits shall stimulate the use of electric vehicles, public transport and bicycles. It shall include lower tax rates for electric vehicles for the period 2021-2029, simplified taxation schemes for commuter tickets and tax-free advantages on employee bicycles.

In addition, the reform of the taxation of employee transport benefit shall include an exemption from tax on the charging benefits of electric and rechargeable hybrid cars for the period 2021-2025.

In addition, a working group composed of civil servants is expected to have adopted a report in May 2021, advising the Finnish government on the necessary tax measures to improve the efficiency of transport emission control and ensure the long-term fiscal base.

Investment 1 (P1C4I1): Public recharging and refuelling infrastructure for transport electricity and hydrogen

The objective of this measure is to provide support for the construction of public infrastructure for the charging of electric vehicles, and refuelling of hydrogen vehicles, including heavy duty vehicles, in order to reduce emissions. The investment consists of support for i) high-power chargers and/or ii) renewable hydrogen refuelling stations.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
34	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Adoption of the Government resolution LVM/2021/62 to reduce greenhouse gas emissions from domestic transport	Publication of the Government resolution				Q2	2021	The roadmap for fossil free transport shall include instructions and guidelines for the preparation of measures to reduce greenhouse gas emissions from domestic transport by 50% by 2030 compared to 2005 levels. Some of the measures shall be implemented by legislation and others by policy measures.
35	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Publication of government decision regarding additional national measures to reduce emissions from domestic transport	Government decision published				Q4	2021	The measures to be adopted shall follow a comprehensive impact assessment and shall aim at reducing transport emissions by 50% in 2030 compared to 2005. The estimated amount of reductions needed with additional measures is 1.03 megatonnes (as estimated in the baseline scenario April 2020). The estimate shall be updated based on the updated base scenario that shall be presented in autumn 2021.
36	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Target	Reduction of at least 24.5% in emissions from domestic transport by 2025 compared to 2005		Percentage	0	24.5	Q2	2026	The greenhouse gas emissions of domestic transport have decreased by at least 24.5% by 2025, compared to 2005 levels.
37	P1C4R2 - Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding the taxation of employment benefits of mobility	Provision in the law indicating the entry into force of the amendments to the Act				Q2	2021	The amendments to the Income Tax Act shall favour the choice of a much lower-emission car and a more equal use of light and public transport and mobility services. It shall include lower tax rates for full electric cars for the period 2021-2029, simplified taxation schemes for commuter tickets and tax-free advantages on employee bicycles for the period 2021-2025.
38	P1C4R2 – Low-carbon solutions for cities and	Milestone	Entry into force of legislative	Provision in the law indicating the				Q2	2021	A temporary amendment to the Income Tax Act will support the charging of fully electric cars and rechargeable

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	transport – Tax reform for sustainable transport		amendments to the Income Tax Act (1205/2020) regarding an exemption from tax on the charging benefit of a fully electric car or a rechargeable hybrid car	entry into force of the amendments to the Act						hybrid cars. As a result of the amendment, charging a fully electric car or a rechargeable hybrid car at the workplace or at a public charging point, paid by the employer, will be a tax-exempt benefit in 2021-2025. The benefit concerns the charging of the employee's own car or a company car with limited benefit.
39	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Milestone	Publication of the calls for applications to improve distribution infrastructure for electric and hydrogen vehicles	Publication of the calls for applications				Q2	2022	Launch of the first two calls for proposals for the distribution infrastructure for electric and hydrogen vehicles, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
40	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Target	Budget committed for electric vehicles chargers and/or hydrogen refuelling points		EUR	0	8 665 000	Q2	2025	At least EUR 8 665 000 has been committed by the Finnish Energy Authority through funding decisions for electric vehicle charger projects.

E. COMPONENT P1C5: ENVIRONMENTAL SUSTAINABILITY AND NATURE —BASED SOLUTIONS

The Finnish government has set a target of halting biodiversity loss by 2030. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to halting the loss of biodiversity caused by intensive use of natural resources as well as combating pollution of the Baltic Sea.

The component includes investments that aim at promoting innovative solutions to combat pollution, such as using gypsum, an industrial by-product to reduce the phosphorus concentration in the Baltic Sea, as well as at developing climate-sustainable forest management. These investments are complemented by a reform of the nature conservation act. This act shall provide a legal basis for the national biodiversity strategy and it shall aim at strengthening biodiversity.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition (Country Specific Recommendation 3 2020).

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

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

Reform 1 (P1C5R1): Modernisation of nature conservation legislation

Finland does not currently have a legal basis for the national biodiversity strategy and for voluntary nature conservation measures, including restoration and active natural management measures. Finland shall update the Nature Conservation Act (1096/1996) to respond better to current needs in order to strengthen biodiversity. Legislative amendments to the Act aim to ensure that decision-making takes better account of the preservation of biodiversity outside nature conservation areas and the maintenance of ecosystem services. In addition, new measures shall be adopted to enhance the effectiveness of the conservation of habitats and species.

The government shall submit the new Nature Conservation Act to Parliament by 31 January 2022. The new Act shall enter into force during 2022. The implementation of the Act shall be carried out by the Centres for Economic Development, Transport and the Environment, Metsähallitus and the Ministry of the Environment.

Finland also aims to adopt a regulation on the financial support system for restoration and care measures, which shall support measures to rehabilitate and manage endangered habitats, species and landscape values.

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

Investment 1 (P1C5I1): Gypsum treatment and nutrient recycling

The objective of this measure is to support climate and environmental objectives by treating arable land with gypsum and promoting nutrient recycling from nutrient rich waste streams from urban areas. The measure consists of the treatment of fields with gypsum, and investment and R&D projects on nutrient recycling.

Investment 2 (P1C5I2): Climate-sustainable measures in the land use sector

The objective of this measure is to support climate-sustainable land use methods in the forestry sector (“precision forestry”).

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
47	P1C5R1 - Environmental sustainability and nature-based solutions – Modernisation of nature legislation	Milestone	Entry into force of the amended Nature Conservation Act	Provision in the law indicating the entry into force of the amendments to the Nature Conservation Act				Q1	2023	The legislative amendment to the Nature Conservation Act (1096/1996) shall include: - the preservation of biodiversity outside nature conservation areas - the maintenance of ecosystem services - measures to ensure the effectiveness of the conservation of habitats and species
48	P1C5I1 - Environmental sustainability and nature-based solutions –Gypsum treatment and nutrient recycling	Milestone	Projects for the supply, transport and distribution of gypsum are awarded	Award of projects in line with the call for tender for the supply, transport and distribution of gypsum				Q4	2022	Launch of the competitive call for proposals for the supply, transport and distribution of gypsum, with terms of reference including eligibility criteria that ensure that the selected contractors comply with the requirement that at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw material and in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Financing under this investment shall not be used to apply gypsum to grow food-based biofuel/bioenergy crops.
49	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Fields treated with gypsum		Hectares	0	50 000	Q4	2025	At least 50 000 hectares of fields shall be treated with gypsum.
50	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Nutrient recycling and recovery projects are awarded	Notification of award of all grants				Q4	2023	Notification of the award of all grants under the open calls for application for nutrient recycling and recovery, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
51	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Project reports submitted		Number	0	7	Q4	2025	At least seven reports shall be submitted by recipient entities for projects awarded grants under the calls for application referred to in this measure reaching on average weighted enhanced nutrient recycling and recovery of at least 50% of the recoverable nutrients or biomass in wastewater.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
52	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Publication of the first call for proposals for precision forestry projects	Publication				Q4	2021	The funding guidelines (Government Decree 5/2021 on grants for climate measures in the land use sector in 2020-2025) have entered into force, enabling the launch of the first competitive call for proposals for precision forestry projects. The terms of reference include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The first call for proposals shall be opened by 31 December 2021. The measure shall include additional methods, technologies and generation of information to promote the sustainability of forests, including by favouring mixed forests and strengthening forest biodiversity, inter alia through increasing the amount of dead wood in the site. In the forests where continuous forest management methods are applied, which implies that there are no clear cuts, there shall be no new or remedial ditching. Only projects that support climate adaptation and mitigation shall be eligible under this measure.
53	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Award of all grants for the precision forestry projects selected for funding	Notification of the award of all grants				Q4	2023	Notification of the award of all grants for precision forestry projects selected under the respective calls for proposals. All calls shall be based on the eligibility/selection criteria reflected in milestone 52. All funding award decisions have been awarded to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
54	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Target	Project reports submitted		Number	0	7	Q4	2025	At least seven project reports shall be submitted by recipient entities for projects awarded grants under the calls for applications referred to in this measure.

PILLAR 2: Digitalisation and the data economy will strengthen productivity and make services available to everyone

F. COMPONENT P2C1: DIGITAL INFRASTRUCTURE

This component of the Finnish recovery and resilience plan includes investments in communication and transport infrastructure to meet the needs of an increasingly digital society.

First, Finland aims to invest in the digitalisation of rail transport, which shall help Finland meet its emission reduction targets, increase the capacity of the system, and improve service quality. In particular, the 'Digirail' project aims to introduce a new automatic train protection system on the entire Finnish network, as the current system will reach the end of its lifetime by the end of this decade. The implementation of the project shall help to ensure rail services that are fit for the future.

Second, Finland intends to use non-repayable support to finance private investments in high-speed broadband networks in areas where access would not be provided on a commercial basis. The component aims to address the remaining gaps in high-speed broadband infrastructure across Finland, in particular in rural areas that have lower access rates. Comprehensive, high-quality and fast communication networks are needed across Finland as the digitalisation of work and industrial production increases and services are shifted to digital channels. The deployment of new digital solutions across sectors require fast and reliable communication networks, especially for critical applications.

The component contributes to addressing Country Specific Recommendations to focus investment on the green and digital transition, in particular on sustainable and efficient infrastructure (Country Specific Recommendation 3 2020), as well as to focus investment-related economic policy sustainable transport, taking into account regional disparities (Country Specific Recommendation 3 2019).

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

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

Investment 1 (P2C1I1): Digital connectivity - Developing the quality and availability of communications networks

The objective of this investment is to increase the quality and availability of communication connections in areas where such connections are not provided based on market mechanisms alone and provide grant support to broadband providers. The measure consists of the adoption of a legal act for the high-speed broadband programme and of high-speed broadband projects.

Investment 2 (P2C1I2): Transport and land use - Digirail project

This objective of the investment is to test the European Rail Traffic Management System (ERTMS) in Finland's rail network. This measure consists of the installation of the ERTMS system in a pilot track.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
55	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Milestone	Entry into force of legislative amendments to the broadband aid legislation	Provisions in the amendments to the broadband aid legislation indicating their entry into force				Q4	2022	The necessary changes to the legislation of the broadband aid legislation have entered into force. The Broadband Support Act shall lay down the provisions on the conditions for granting and disbursing funds, including targeted areas criteria, as well as on the competent support authority and its tasks. It shall take into account any necessary amendments due to the amended General Block Exemption Regulation, including the update of a government decree with the minimum speeds for the eligible connections.
57	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	High-speed (100/100 Mbit/s) broadband projects		Number	0	35	Q2	2026	35 final payments approved for high-speed broadband (at least 100/100 Mbit/s) projects.
58	P2C1I2 – Transport and land use - Digirail project	Milestone	Test laboratory on modelling equipment for the common European automatic train protection system (ERTMS) is operational	The test laboratory has been set up in the Rail Training Centre, Kouvola, and is available to run the virtual simulation tests.				Q4	2022	Development work shall be started by means of impact assessments carried out by the test laboratory before the development phase can be switched to tests under realistic conditions.
59	P2C1I2 – Transport and land use - Digirail project	Milestone	Test track equipped with radio-based ERTMS	Test track equipped with radio-based ERTMS				Q4	2024	The test track located between Kouvola-Kotka/Hamina shall be equipped with radio-based ERMTS.
60	P2C1I2 – Transport and land use - Digirail project	Milestone	Commercial pilot track equipped with ERMTS					Q2	2026	A radio based ERTMS system installed in a commercial pilot track.

G. COMPONENT P2C2: ACCELERATING THE DATA ECONOMY AND DIGITALISATION

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

This component of the Finnish recovery and resilience plan includes reforms and investments that shall support the digitalisation in Finland by facilitating data-driven innovation, the exchange of digital information and use of public sector data and by fostering research in key technologies in order to increase Finland's competitiveness. By increasing the interoperability of data for multi-stakeholder use, Finland aims to exploit the full potential of the digital transformation. This requires standardisation for the exchange of digital information covering both businesses and the public sector. The component also includes the development of a repository system for monitoring the implementation of the recovery and resilience plan.

By extending the coverage of the residential and commercial property information system with information on housing company loans, the component contributes to addressing Country Specific Recommendations to strengthen the monitoring of household debt and establish the credit registry system (Country Specific Recommendation 4 2019), as well as to focus investment on research and innovation (Country Specific Recommendation 3 2020 and Country Specific Recommendation 3 2019).

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

Investment 1 (P2C2I1): Digital economy – Real-time economy (RTE) programme

The objective of this investment is to create common solutions and structures to facilitate the exchange of digital financial data between organisations in a structured machine-readable format (e-invoices, e-receipts and procurement documents). The measure consists of the establishment of a minimum viable ecosystem (MVE) for e-invoices and the publication of a report on exchanging digital business information.

Investment 2 (P2C2I2): Acceleration of data economy and digitalisation - Virtual Finland

The objective of this investment is to enable the delivery of digital services for different target groups coming to Finland, including employees immigrating to Finland. The measure consists of publishing the 'Virtual Finland' platform with at least one service process integrated.

Investment 3 (P2C2I3): Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)

The objective of the measure is to safeguard Europe's competitiveness, information security and sovereignty through new technologies. The investment consists of funding applied RDI activities, and the infrastructure supporting them, in the areas of microelectronics, 6G, artificial intelligence and quantum computing.

Reform 1 (P2C2R1): Development of the residential and commercial property information system

The objective of the measure is to make available information on the financial and technical condition and repair needs for residential and commercial property for the benefit of consumer protection in the

housing market as well as competition in the housing sector. This reform consists of extending the coverage of the residential and commercial property information system to information on housing companies.

Reform 2 (P2C2R2): Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit

To answer to the specific needs of the Finnish recovery and resilience plan in terms of coordination, management, control, reporting and audit, the roles and responsibilities of the relevant Finnish authorities shall be enshrined in a new legal instrument. Successful implementation of these tasks also requires additional targeted temporary investments to ensure the functioning of the management and control system, in line with regulatory needs. This shall include inter alia the setting up of the necessary administrative capacities and the creation of an IT repository system.

The measure also aims at ensuring the effective protection of the financial interests of the Union and compliance with the applicable Union and national rules in Finland. For that purpose, a Decree that is binding for all implementing bodies shall enter into force setting a minimum standard for the risk management and control activities performed by them under the RRF. The Coordinating body additionally shall issue guidelines on adequate risk management procedures in support of the RRF which shall include, inter alia, procedures for conducting controls and audits in accordance with applicable national and EU rules, procedures for appropriate risk management, procedures for verifying conflicts of interest and procedures for verifying double funding from the Facility and other Union programmes. The risk guidelines shall set out clear and comprehensive measures corresponding to the objectives set out in the guidelines. The milestone 72bis under this measure shall be fulfilled by the time of submission of the next payment request to the Commission following the adoption of this Implementing Decision and shall be a prerequisite for any future payment.

The implementation of the reform shall be completed by 31 March 2024.

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

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
61	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Minimum Viable Ecosystem is created and operational	A minimum viable ecosystem has been created, as evidenced by the publication of the common documented rules and standards on the website of the Program				Q4	2022	The Minimum Viable Ecosystem (MVE) has been successfully established in a production environment, based on common documented rules. It allows for the circulation of e-invoices in a structured machine-readable format to increase process automation.
62	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Report on the exchange of digital business information	Publication of a report				Q4	2024	Publication of a report on the exchange of digital business information, which shall describe the pilot projects for exchanging e-receipts and procurement messages.
63	P2C2I2 - Acceleration of data economy and digitalisation – Virtual Finland	Milestone	Virtual Finland platform	Platform published				Q4	2025	The production version of the platform has been published, and at least one service has been integrated, concerning the entry process for foreign individuals.
64	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Target	Micro-electronics projects are awarded		Number	0	2	Q4	2022	Notification of the award of at least 2 financing decisions by Business Finland. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The selection of projects shall assess the quality and effectiveness of RDI activities and how they promote digitalisation. The selection criteria shall include the quality and suitability of the project, the future direct and indirect business impacts of the project, the suitability of the project for the IPCEI's core idea and national and EU strategies, and the quality of the project consortium.
66	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence	Milestone	Projects developing 6G, AI and quantum	Notification of the award of all grants for projects developing 6G, AI				Q4	2022	In the framework of an open call for projects in which companies and research institutes develop and utilise testing and testing environments, Business Finland shall select the projects to be funded according to the criteria of the call. The

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	and quantum computing)		computing are awarded	and quantum computing						eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The selection criteria shall include quality and suitability of the project, the future direct and indirect business impacts of the project, the suitability of projects for national and EU strategies, and the quality of the project consortium. The selection of projects assesses the quality and effectiveness of RDI activities and how they promote digitalisation.
67	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Project reports submitted	Project reports submitted				Q4	2025	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 22 500 000.
68	P2C2R1 - Development of the residential and commercial property information system	Milestone	Adoption of legislation on extending the coverage of the residential and commercial property information system	Parliament adopts the amendments to the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act				Q2	2023	To extend the coverage of the housing information system to information on housing companies, the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act shall be amended. In particular, amendments shall cover: - obligation of housing companies to make available basic data in structured machine-readable format; - right to access the data made available in structured machine-readable format.
69	P2C2R1 - Development of the residential and commercial property information system	Milestone	Entry into force of legal acts	Legal acts shall have entered into force				Q2	2025	Entry into force of legal acts to extend the coverage of the housing information system to information on housing companies, covering: - the obligation of housing companies to make available basic data (for example housing company loans, repairs and alterations) in structured machine-readable format; - the right to access the data made available in structured machine-readable format.
70	P2C2R1 - Development of the	Milestone	The extension of the coverage of	Publication of report				Q2	2026	Publication of report confirming that:

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	residential and commercial property information system		the residential and commercial property information system for housing company data.							- data specifications have been drawn up for housing company data with the possibility to maintain basic data (including housing company loans, repairs and alterations) in the residential and commercial property information system, - procedures for accessing housing company data shall be defined and the residential and commercial property information system allows accessing housing company data in structured machine-readable format.
71	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Law on the implementation of the RRP	Provision in the Law on the implementation of the RRP indicating its entry into force				Q4	2021	Entry into force of the Law on the implementation of the RRP. The Law shall establish the legal mandates for the bodies involved in the coordination, monitoring, control and audit of the implementation of the Finnish recovery and resilience plan. The Law shall at least set out the roles and responsibilities of those bodies ensuring: (a) the collection and reliability of data linked to and monitoring of the achievement of milestones and targets; (b) that procedures are in place for the drawing up of management declarations, audit summaries and payment requests; (c) that the necessary principles underlying the collection and storing of data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Article 22 of Regulation (EU) 2021/241 establishing the Recovery and Resilience Facility are in place. The law shall enter into force before the submission of the first payment request under the recovery and resilience plan.
72	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report prepared by the audit function confirming repository system functionalities				Q4	2021	A repository system for monitoring the implementation of the recovery and resilience facility shall be in place and operational before the submission of the first payment request. The system shall be based on existing systems and include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d) (i) to (iii) of the RRF Regulation.
72bis	P2C2R2: Enhancing the effectiveness and transparency of RRP	Milestone	Entry into force of the Decree of the Ministry of	Provisions in the decree on risk management and				Q1	2024	The decree of the Ministry of Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	reforms and investments by developing information systems, administration and audit		Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national legislation and the publication of Guidelines of the coordinating body for the RRF implementing bodies.	controls indicating its entry into force and publication of the Guidelines of the coordinating body						rules for the RRF shall enter into force. The decree shall be binding for all implementing bodies and provide a minimum standard for, respectively, the risk management and control activities performed by the implementing bodies under the RRF. The coordinating body shall additionally issue guidelines on adequate risk management procedures to support the RRF, which shall include (i) assessing the key risks, factors and practises of fraud, conflict of interest and corruption and ensuring effective prevention, detection and correction of fraud and corruption; (ii) fraud risk assessment framework, which shall comply with the tool annexed to the Guidance Note on Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures for ESIF 2014-2020, for their respective RRF measures. In addition, the guidelines shall include adequate procedures on a) verification of conflict of interests; b) verifications of double funding; c) verifications of the compliance with the EU and national rules; and d) the use of data for the purposes of detecting fraud, corruption, conflict of interest and double funding.

H. COMPONENT P2C3: DIGITAL SECURITY

This component of the Finnish recovery and resilience plan aims to help create a comprehensive framework for addressing cyber and information security issues, which is a prerequisite for a successful digital transition. Through a cyber-security development programme, Finland shall invest into civil cyber security skills. Finland also aims to reinforce anti-money laundering measures by creating a digital system that shall ensure better exchange of information between different actors involved in anti-money laundering tasks, both nationally and internationally, in conjunction with the necessary legislative amendments.

The component contributes to addressing Country Specific Recommendation 4 2020 on ensuring effective supervision and enforcement of the anti-money laundering framework as well as to Country Specific Recommendation 3 2020 on focusing investments on the green and digital transition, in particular research and innovation.

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

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

Reform 1 (P2C3R1): Ensuring effective supervision and enforcement of the prevention of money laundering

The objective of the reform is to facilitate the collection and exchange of information of each competent authority for the prevention and detection of money-laundering, including through the automation of data processing and analysis. The measure consists of entry into force of legal acts, and a report on increasing the degree of automation in data processing and exchange of each authority.

Investment 1 (P2C3I1): Civilian cybersecurity skills

The objective of the investment is to increase basic cybersecurity skills of the general population to ensure that citizens can use digital services safely and identify the risks associated with the use of different devices, products and services. The investment consists of a research report on how EU Member States train citizens in basic cybersecurity, and making publicly available a digital platform for cybersecurity training.

Investment 2 (P2C3I2): Cybersecurity exercises

The aim of this investment is to provide cyber security exercises, to develop the society's resilience and preparedness for cyber security incidents. This measure consists of the provision of 19 cybersecurity exercises.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
73	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Milestone	Entry into force of legal acts	Legal acts shall have entered into force				Q4	2025	The legal acts shall enter into force and include: - Possibility to enforce sanctions to ensure accuracy of beneficial ownership information - Obligation to annually declare to the Patent and Registration Office that there are no changes in beneficial ownership information provided - An application through which Law Enforcement Agencies can make and receive replies to information requests is maintained by Customs. - Authorities competent to obtain account transaction information shall be defined based on their existing jurisdiction.
74	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Milestone	Final report by the Steering group	Final report by the Steering group				Q2	2026	Final report by the Steering group on: (i) an aggregating application and adding account transaction information to the bank and payment account control system, (ii) increasing the timeliness, completeness and accuracy of the register of beneficial owners, (iii) digitalisation of money laundering clearance process by the Financial Intelligence Unit.
75	P2C3I1 – Civilian cybersecurity skills	Milestone	A digital platform for cybersecurity training	Training platform publicly available				Q4	2024	A research report on how EU Member States train citizens in basic cybersecurity shall be accessible online. A digital platform for cybersecurity training shall be accessible online in 24 EU languages.
76	P2C3I2 – Cybersecurity exercises	Target	Number of cybersecurity exercises		Number	0	19	Q4	2025	At least 19 cybersecurity exercises shall take place.

PILLAR 3: Raising the employment rate and skills level to boost sustainable growth

I. COMPONENT P3C1: EMPLOYMENT AND LABOUR MARKET

This component of the Finnish recovery and resilience plan addresses challenges related to employment and labour market. Finland's workforce is shrinking, affecting the country's growth potential, while high structural unemployment when compared to other Nordic countries persists, aggravated by the COVID-19 crisis.

The objective of the component is to raise the employment rate and strengthen the functioning of the labour market. This shall be done through a structural reform and digitalisation of the public employment services ("Nordic Employment model"). Employment shall also be fostered by phasing out the extended unemployment benefit to older people ahead of the statutory retirement age, the so-called "unemployment tunnel". A third element to raise employment is by facilitating work- and education-based immigration. Finally, promoting labour market integration of young people and people with partial work capacity are also proposed interventions.

The component contributes to addressing Country Specific Recommendations on improving incentives to accept work and enhance skills and active inclusion, notably through well-integrated services for the unemployed and the inactive (Country Specific Recommendation 2 2019) and on strengthening measures to support employment and bolster active labour market policies (Country Specific Recommendation 2 2020). The component aims also to contribute to relevant principles of the European Pillar of Social Rights.

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

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

Reform 1 (P3C1R1): Nordic Model of Employment Services

The objective of the measure is to reform the public employment services process. The reform consists of transitioning towards a new Nordic model of employment services involving personalised and integrated services for job-seekers and an active search obligation for job-seekers, as well as a digital information system for public employment services.

Reform 2 (P3C1R2): Removal of additional days of unemployment allowance

The objective of the reform is to foster employment by removing disincentives to work for older people and attenuating a targeting of redundancies on older employees. The need to introduce such a reform stems from the fact that the right to additional days of earnings-related unemployment benefits results in extending periods of unemployment among older people approaching their statutory retirement age.

The measure consists of amending the Unemployment Security Act in order to phase out the age limit for additional days of earnings-related unemployment benefits. The expected impact is an increase in employment of about 7 900 workers by the end of 2029, i.e. beyond the timeframe of the Recovery and Resilience Facility.

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

Reform 3 (P3C1R3): Streamlining the work- and education-based immigration process

The objective of the reform is to streamline the administrative procedures for granting residence permits based on work and education. The measure consists of a cross-administrative project on (i) streamlining relevant immigration legal acts, (ii) creating a "fast-track" for growth entrepreneurs, specialists and their accompanying family members, and (iii) investing in digital infrastructure.

Reform 4 (P3C1R4): Multidisciplinary services for young people (Ohjaamo services)

The objective of the reform is the provision of multidisciplinary services for the youth. The measure consists of providing work force to the one-stop youth centres (Ohjaamo) to offer educational, health and/or social services.

Investment 1 (P3C1I1): Work ability, productivity and well-being at work

The objective of the investment is to increase the participation in the labour market of people with partial work ability. The investment consists of an extension of the Work Ability programme to new municipalities and the Individual Placement and Support Model to new welfare areas, and an increase in the number of workplaces or occupational healthcare units participating in work ability promotion measures.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
77	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	Entry into force of the Law on Public Employment and Business Services regulating the Nordic Employment Service Model for the jobseeker's service process	Provision in the Act on Public Employment and Business Service, indicating its entry into force				Q2	2022	Entry into force of the Law on Public Employment and Business Services regulating the Nordic model of employment service for the jobseeker's service process. The model involves personalised and integrated services for job-seekers and obligation for active job search by job-seekers.
78	P3C1R1 - Employment and labour market – Nordic model of employment services	Target	Number of job search interviews conducted by public employment services		Number		2 200 000	Q2	2024	The number of job search interviews by public employment services between 1 January 2023 and 30 June 2024 shall be at least 2 200 000.
79	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	All five digital functionalities required by the Nordic employment service model are integrated into the public employment services' (TE-PES) information system and are operational	Digital functionalities integrated into the public employment services' (TE-PES) information system and operational				Q4	2023	All five functionalities of the digital infrastructure shall be developed and integrated into the public employment services' (TE-PES) information system and shall be fully operational to enable the implementation of the Nordic employment service model. The five functionalities concerned are: - expanding the assessment tools of customer service needs; - complementing the automatic job search profile; - job search self-reporting system for jobseekers (message service); - electronic appointment system for job search interviews; - customer online guidance.
80	P3C1R2 - Employment and labour market – Removal of additional days of unemployment allowance	Milestone	Entry into force of legislative amendments to the Unemployment Security Act	Provisions in the amendments to the Unemployment Security Act,				Q2	2023	Entry into force of amendments to the Unemployment Security Act. The legislative amendments shall include the gradual abolition of additional days of unemployment security so that the minimum age of additional days shall rise by one year/age group from the

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			concerning the phasing out of additional days of unemployment security	indicating their entry into force						birth of 1963 onwards and the possibility of an additional day shall be abolished completely for those born in 1965 and thereafter.
81	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Act related to students, researchers and trainees (719/2018)	Provisions in the amendments to the Act 719/2018 related to students, researchers and trainees, indicating their entry into force				Q2	2022	Entry into force of a legislative amendment concerning students, researchers and trainees (719/2018). The amendment shall include at least the following: - changing the residence permit type for higher education studies leading to a degree from temporary (B) to continuous (A). This shall result in the possibility of a permanent residence permit being granted more quickly; - extending the duration of a residence permit based on studies from one year to cover the entire duration of the studies when these studies lead to a degree; - centralising and clarifying the regulation related to the right to work.
82	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Aliens Act (301/2004)	Provisions in the amendments to the Aliens Act, indicating their entry into force				Q2	2023	The Aliens Act (301/2004) shall be amended with the objective of streamlining the permit processes for work- and education-based immigration. The legislative amendments shall include: - refining the responsibilities of the employer and the applicant in the application process - differentiating the specialist's residence permit into its own category with revised conditions for granting the permit - changes to the regulations governing the activities of the Finnish diplomatic missions abroad and - revised conditions for issuing residence permits.
83	P3C1R3 - Employment and labour market - Streamlining the work and education-based immigration process	Milestone	Establishing a fast-track process for specialists, growth entrepreneurs and their	The implementation of a fast-track residence permit process for				Q4	2022	A fast-track for processing residence permits shall be created and implemented for specialists (working in the middle or top management of a company or in jobs that require special expertise, and EU Blue Card specialists), growth entrepreneurs and their accompanying family members, in which the target group opting for the fast

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			accompanying family members	specialists, growth entrepreneurs and their accompanying family members.						track shall be given a service pledge that includes a processing time of 14 days. The fast track-service pledge applies to electronic applications that fill the requirements set out for the fast-track process. The definition of a growth entrepreneur and of a specialist and the criteria for granting them a residence permit are those set out in the Aliens Act (301/2004).
84	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Target	Decrease in the average number of days for processing residence permit applications based on work and education		Number	52.6	30	Q4	2024	The processing time for granting electronic work- and education-based residence permits shall be shortened to 30 days as an average during a six month period in 2024. In addition, new features of the digital infrastructure managed by the Finnish Immigration Services (Migri) may include, but is not limited to: • new digital functionalities; • system integration and data transfer; • registration and processing of applications; • inter-sectoral knowledge-based management; • customer guidance and communications; • usability, performance and automation.
85	P3C1R4 - Employment and labour market – Multi-disciplinary services for young people (Ohjaamo services)	Target	Number of persons assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres	Number of persons assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres	Number of full time equivalents	0	100	Q4	2025	At least 100 persons (full time equivalents) are assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres.
89	P3C1I1 - Employment and labour market – Work ability, productivity and well-being at work	Milestone	Work ability teams for the provision of Work Ability Programme offered in new municipalities and the Individual Placement and Support model	Work ability teams for the provision of Work Ability Programme offered in new municipalities and the Individual Placement and Support model				Q4	2024	Work ability teams for the provision of the Work Ability Programme shall be offered in five new municipalities, and the Individual Placement and Support model service shall be offered in six new welfare areas.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
			service offered in new welfare areas	service offered in new welfare areas						
90	P3C1I1 - Employment and labour market – Work ability, productivity and well-being at work	Target	Number of workplaces or occupational health care units having participated in work ability promotion measures		Number	0	2 000	Q3	2025	At least 2 000 workplaces or occupational healthcare units shall participate in work ability promotion measures.

J. COMPONENT P3C2: RAISING THE COMPETENCE LEVEL AND REFORM OF CONTINUOUS LEARNING

This component of the Finnish recovery and resilience plan addresses challenges arising from globalisation, technological and demographic changes, which affect the Finnish economy and threaten employment's level. Developing skills of working age people (through reskilling and upskilling), including the low-skilled, in areas relevant to the labour market is key to strengthening workforce's employability in an increasingly digital and greener economy.

The overall objective of this component is to raise Finland's level of competences and increase the effectiveness of the higher education system. To achieve this goal, the component includes the following activities: (i) a reform of continuous learning to meet the competence needs of the future; (ii) investing in the digitalisation of continuous learning; (iii) increasing the number of student places in higher education; and (iv) investing in the digitalisation and modernisation of higher education in Åland.

The component shall support smoother transitions between working life and education. It shall also contribute to improving the conditions for employment, especially among under-represented groups, and to enabling people in key economic sectors to take on new tasks.

The component contributes to addressing Country Specific Recommendations on improving incentives to accept work and enhancing skills and active inclusion, notably through well-integrated services for the unemployed and the inactive (Country Specific Recommendation 2 2019), as well as on strengthening measures to support employment and bolster active labour market policies (Country Specific Recommendation 2 2020).

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

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

Reform 1 (P3C2R1): Reform of continuous learning

The objective of this reform is to support continuous learning. The measure consists of: (i) creating a service centre for continuous learning and employment to promote the reform's implementation; (ii) creating a system for anticipating labour and competence needs; (iii) carrying out training programmes which support the digital transition, the understanding of new ways of working, as well as a just transition to a carbon-neutral society; and (iv) carrying out training for career guidance services.

Investment 1 (P3C2I1): Digitalisation programme for continuous learning

The objective of this investment is to carry out an extensive digitalisation programme to develop digital services and information resources that support continuous learning. The measure consists of creating digital services for continuous learning.

Investment 2 (P3C2I2): Improving the level of education by increasing student places in higher education

The objective of this investment is to raise the level of education by increasing the number of people with a higher education degree. This aims to contribute to the economic recovery and to mitigate the negative effects of the COVID-19 pandemic by accelerating young people's access to higher education.

The measure consists in increasing by at least 600 the number of places allocated to higher education institutions offering degree studies targeted at professional sectors experiencing labour shortages. Such sectors include social and health care, education, technology and ICT sectors. All professional

sectors chosen shall contribute to a successful implementation of the recovery and resilience plan. The investment shall cover the costs of students' education to the higher education institution for the entire duration of the studies.

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

Investment 3 (P3C2I3): Digitalisation of education in Åland

The objectives of this investment are to increase the quality of skills delivered by the educational system, provide opportunities for lifelong learning as well as to support job creation and entrepreneurship in Åland. The measure consists of digitalising higher education studies and in creating two new bachelor's and a master's programme in the fields of digitalisation, automation and renewable energy.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
91	P3C2R1- Reform of continuous learning	Milestone	Entry into force of the Act on the Service Centre for Continuous Learning and Employment	Provision in the Act on the Service Centre for Continuous Learning and Employment indicating its entry into force				Q4	2021	Entry into force of the Act on the Finnish Service Centre for Continuous Learning and Employment. The Act shall contain at least the following information: (i) the organisation and structure of the service centre; (ii) the mission and objectives; (iii) funding of education and skills services. The aim of the establishment of the service centre is to reform the service system so that the development of the skills of the working-age population is more closely connected to the needs of working life and to the development and renewal of regional industries. The service centre for continuous learning and employment shall be designed to promote the development of skills among the working-age population and the availability of skilled labour.
92	P3C2R1- Reform of continuous learning	Milestone	Completion of a medium-term foresight model for labour and competence needs	Medium-term foresight model is operational				Q4	2023	A forecasting system for labour and competence needs shall be completed and operational. The model shall strengthen the capacity to anticipate the skills needed by the working age population. The model shall include the forecasting of medium-term demand for labour, education and skills needs as well as an assessment of the development of various labour supply flows (predicting the number of qualifications completed at different levels of education, assessing the development of vocational transitions, and assessing the labour potential of the unemployed and those outside the labour force).
93	P3C2R1- Reform of continuous learning	Milestone	Publication of the first call for applications to provide training to respond to changes in working life, including digitalisation and the green transition	Publication of the first call for applications				Q2	2022	Launch of the first call for applications for the provision of training to respond to changes in working life, including digitalisation and the green transition. At least 20% of the training shall be targeted to support in particular the digital transition (15%) and a just transition to a carbon-neutral society (5%). To this end, the terms of reference for the calls for applications or competitive bidding shall include selection/eligibility criteria corresponding to the applicable intervention fields set out in Annexes VI and VII to the Recovery and Resilience Facility Regulation, namely “Contributing to green skills and jobs and green economy (01)” and “Support for the development of digital skills (108)”.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
94	P3C2R1- Reform of continuous learning	Target	Number of persons having participated in training to respond to changes in working life, including digitalisation and the green transition		Number	0	7 800	Q2	2026	At least 7 800 people, of whom 1 500 are members of under-represented groups, shall have participated in the training programmes. At least 20% of the training shall be targeted to support in particular the digital transition and a just transition to a carbon-neutral society.
95	P3C2R1- Reform of continuous learning	Target	Number of participants in further training in career guidance		Number	0	300	Q4	2024	At least 300 persons shall receive further training in career guidance, specialised in either one of the following: the digital skills of instructors, language and cultural awareness, the green transition or the promotion of gender equality.
96	P3C2I1 - Digitalisation programme for continuous learning	Milestone	Completion of the IT architecture for digital continuous learning services	IT architecture is completed and operational				Q4	2021	An IT architecture for digital continuous learning services shall be developed and fully operational. It shall set the framework for planning resource allocation and streamlining current practices in the provision of services, so as to create customer-oriented digital services for continuous learning. To this end, it shall take into account all necessary aspects of IT development, including business capabilities, components, applications, user groups, data objects. The IT architecture is the basis for updating existing digital services and developing new digital services and shall include the list of services to be developed.
97	P3C2I1 - Digitalisation programme for continuous learning	Target	Digital services for continuous learning		Number	0	15	Q4	2025	At least 15 digital services defined and listed within the IT architecture referred to in milestone 96 shall be available.
98	P3C2I2 - Improving the level of education by increasing student places in higher education	Target	Increase of students' admissions in higher education institutions		Number	0	600	Q4	2022	Higher education institutions shall expand their intake with at least 600 study places in 2022 on the 1st cycle degree programmes aimed at supporting the implementation of Finland's sustainable growth programme and to address labour shortages. This is expected to complement national funding that has already been allocated to expand the intake of higher education institutions from 2020 onwards.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										By end-2021 the Ministry of Education and Culture and the higher education institutions are expected to agree on which fields of study and which higher education institutions to target. Increase of study places shall be targeted at areas where there is the greatest demand for education and a shortage of skills. The selection criteria shall include regional and national labour demand, demand for education and how effectively programmes support new skills demands for the future, including a focus on the health sector, on advanced technologies and ICT sectors. New students are expected to enrol in degree programmes in autumn 2022 at the latest (academic year 2022/2023). The Ministry of Education and Culture shall monitor that the increase in student intake has taken place by comparing the intake of students in 2022 to the baseline defined as the maximum yearly intake in years 2017-2019.
99	P3C2I3 - Digitalisation of education in Åland	Milestone	Digitalisation in tertiary education in Åland	Higher offer of online or hybrid studies				Q4	2025	One new master's programme and two new bachelor's programmes are introduced at the University of Åland offering online or hybrid studies. In addition, the degrees of Business Administration and Nursing are offered for distance learning

K. COMPONENT P3C3: RDI, RESEARCH INFRASTRUCTURE AND PILOTING

This component of the Finnish Recovery and Resilience Plan addresses challenges in the area of research, development and innovation (RDI). Despite being among Innovation Leaders according to the European Innovation Scoreboard for years, Finland has suffered a setback in 2010s as regards investments in RDI activities, in particular in terms of private sector investments in RDI activities. Another challenge faced by Finland is the need to step up cooperation within public RDI entities and between public and private entities involved in RDI, including at international level.

The objective of the component is to contribute to strengthening RDI intensity, raising the share of RDI expenditure in Finland from 2,9% (2019) to 4% of GDP by 2030 and increasing the ambition level of RDI activities, in line with National Roadmap for Research, Development and Innovation adopted in spring 2020. To this end, the component proposes two investment packages that aim at promoting green transition and investing in research and innovation infrastructure supporting sustainable growth and digitalisation.

The package promoting green transition includes investments for supporting projects of leading companies, accelerating key sectors and strengthening competence in key sectors, and for supporting innovative growth companies (investments 1-4 below).

In order to ensure that the investments under this component comply with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[5]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[6]; (iii) activities related to waste landfills, incinerators[7] and mechanical biological treatment plants[8]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected. The following R&D&I actions shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): (i) those R&D&I actions resulting in technologically neutral outcomes at the level of their application; (ii) those R&D&I actions supporting alternatives with low environmental impacts for which these exist; or (iii) those R&D&I actions that are primarily focused on developing alternatives with the lowest possible environmental impacts in the sector for those activities for which no technologically and economically feasible low-impact alternative exists.

The package promoting innovation and research infrastructures includes investments for the development of local research infrastructures, national research infrastructures and innovation infrastructures.

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

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

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

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

The component contributes to addressing Country Specific Recommendations to focus investment-related economic policy on research and innovation, low carbon and energy transition and sustainable transport (Country Specific Recommendation 3 2019), as well as to focus investment on the green and digital transition, in particular on clean and efficient production and use of energy, sustainable and efficient infrastructure as well as research and innovation (Country Specific Recommendation 3 2020).

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

Investment 1 (P3C3I1): RDI funding package promoting the green transition – Leading companies

The objective of the investment is to support – via a scheme managed by Business Finland – partnerships between companies and other research organisations to support the competitiveness of business and the effectiveness of Research & Development activities. The investment consists of supporting the creation of new sectors, products, businesses and operating models as well as the use of research results from universities, universities of applied sciences and research institutes for the needs of companies, with a focus on areas that support the green transition.

Investment 2 (P3C3I2): RDI funding package promoting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)

The objective of this investment is to boost – via a scheme managed by the Academy of Finland – RDI activities supporting the green transition. The measure consists of supporting research clusters, increase the level of expertise, and supporting the renewal of business activities through RDI investments, with support provided to research organisations and the promotion of partnerships of RDI actors.

Investment 3 (P3C3I3): RDI funding package promoting the green transition – accelerating key sectors and strengthening competence (Business Finland)

The objective of this investment is to boost – via scheme managed by Business Finland – RDI activities supporting the green transition. The measure consists of supporting research clusters and the renewal of business activities through RDI investments, with support provided to research organisations and companies, and the promotion of partnerships of RDI actors.

Investment 4 (P3C3I4): RDI funding package supporting the green transition – Supporting innovative growth companies

The objective of the investment is to increase small and medium enterprises' investments in RDI to support their preparedness for the digital and green transition. The measure consists of providing targeted support to companies with high growth potential that develop solutions for the green transition.

Investment 5 (P3C3I5): Promoting innovation and research infrastructure – Local research infrastructures

The objective of this investment is to finance the renewal or construction of local research infrastructures, with an emphasis on the green and digital transition. The measure consists of providing financial support for the local research infrastructures.

Investment 6 (P3C3I6): Promoting innovation and research infrastructure – National research infrastructures

The objective of this investment is to finance the renewal or construction of national research infrastructures with an emphasis on the green and digital transition. The measure consists of providing financial support for the construction of national research infrastructures with a significant share allocated to digitalisation.

Investment 7 (P3C3I7): Promoting innovation and research infrastructure – competitive funding for innovation infrastructures

The objective of the investment is to support the creation of testing environments for innovation with a focus on the green and digital transition. The measure consists of supporting the creation of environments for and testing of solutions that promote carbon neutrality and digitalisation in genuine user conditions. Such environments may include but are not limited to different research infrastructures of cities, municipalities and other public actors, or innovation environments jointly built by companies and other actors.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
100	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Milestone	Publication of a call for applications for leading companies' projects	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for leading companies' projects. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI of the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
101	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Award of grants for leading companies' projects		Number	0	5	Q4	2023	Notification by Business Finland of the award of at least 5 grants for leading companies' projects selected in accordance with the eligibility/selection criteria specified in milestone 100.
102	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green	Milestone	Project reports submitted					Q2	2026	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 90 000 000.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	transition – Leading companies									
103	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Publication by the Academy of Finland of a first call for applications for research projects aiming to increase competences in key sectors	Publication of the first call for applications by the Academy of Finland				Q4	2021	Academy of Finland shall launch a first call for applications for research funding focusing on the key sectors and technologies of the green transition in order to promote use and sharing of know-how and to improve the quality and effectiveness of partnerships and ecosystems. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI of the RRF Regulation. The scheme shall be cutting across all branches of science and sectors including hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
104	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Target	Award by the Academy of Finland of grants for research projects aiming at increasing competences in key sectors		Number	0	25	Q2	2023	Notification by the Academy of Finland of the award of at least 25 grants for research projects selected in accordance with the criteria specified in milestone 103. All calls shall be based on the eligibility/selection criteria indicated in milestone 103.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
105	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Project reports submitted					Q2	2026	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 40 500 000.
106	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Publication by Business Finland of a call for applications for RDI projects aiming at increasing competences in key sectors	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for RDI projects aiming to increase competences in key sectors of the green transition, such as the hydrogen economy, high-value bioproducts and emission-free energy systems and competences in e.g. data-analysis and social sciences related to resilience and adaptation to climate change. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI to the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
107	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Target	Award by Business Finland of grants for RDI projects aiming at increasing competences in key sectors		Number	0	10	Q4	2023	Notification by Business Finland of the award of at least 10 grants for RDI projects selected in accordance with the eligibility/selection criteria specified in milestone 106.
108	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Project reports submitted					Q4	2025	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 22 500 000.
109	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Publication by Business Finland of a call for applications for RDI projects supporting innovative growth companies	Publication of a call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for RDI funding allocated to supporting innovative growth companies. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI to the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
110	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Award of grants for support to innovative growth companies		Number	0	22	Q4	2023	Notification by Business Finland of the award of at least 22 grants for support to innovative growth companies in accordance with the eligibility/selection criteria specified in milestone 109.
111	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Project reports submitted					Q4	2025	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 16 200 000.
112	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Milestone	Publication of a call for applications for the renewal and development of local research infrastructures	Publication of the call for applications by the Academy of Finland				Q2	2022	Academy of Finland shall launch a call for applications for development of local research infrastructures. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										if it significantly reduces greenhouse gas emissions. Selection criteria shall include the impact of the projects on sustainable development, green transition and digitalisation.
113	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Award of grants for the renewal and development of local research infrastructures		Number	0	10	Q4	2022	Notification by the Academy of Finland of the award of at least 10 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 112.
114	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Milestone	Project reports submitted					Q2	2026	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 22 725 000
115	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Milestone	Publication of a call for applications for the renewal and development of national research infrastructures	Publication of the call for applications by the Academy of Finland				Q2	2021	Academy of Finland shall launch a call for applications for national research infrastructures. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
										emissions. Selection criteria shall include the impact of the projects on sustainable development, green transition and digitalisation. In the selection of projects, it shall also be ensured that at least EUR 8 000 000 shall be allocated in accordance with the intervention field 009bis (Investment in digital-related R&I activities) in Annex VII to the RRF Regulation.
116	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Award of grants for the renewal and development of national research infrastructures		Number	0	6	Q2	2022	Notification by the Academy of Finland of the award of at least 6 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 115.
117	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Milestone	Project reports submitted					Q2	2026	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 18 000 000.
118	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding	Milestone	Publication of a call for applications for development of innovation infrastructures	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for the development of innovation infrastructures. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 019 in Annex VII to the RRF Regulation). The eligibility criteria shall ensure that the

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	for innovation infrastructures									selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
119	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Award of grants for the development of innovation infrastructures		Number	0	3	Q4	2023	Notification by Business Finland of the award of at least 3 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 118.
120	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Milestone	Project reports submitted					Q4	2025	Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 18 675 000.

L. COMPONENT P3C4: STRENGTHENING COMPETITIVENESS AND BOOSTING GROWTH IN CRISIS-IMPACTED SECTORS

The objective of this component of the Finnish recovery and resilience plan is to raise export capabilities by making sector-specific investments that are based on Finland's strengths and international market potential. Second objective is supporting the recovery and sustainable renewal of the cultural and creative industries. The cultural and creative sectors have creative expertise and they both create and commercialise intellectual property. This promotes innovation and create added value in other sectors as well. Furthermore, the actions in this component shall support the renewal of the Finnish tourism industry, with the aim to increase export of services. Finland's SMEs account for only 16% of exports, which is below peer countries. International business development of SMEs and commercialisation of innovations often requires extra financial effort that is lacking in many SMEs. There is further potential in creative and cultural industries and tourism to support the growth of exports, in particular in services.

The component contributes to addressing Country Specific Recommendation 3 2020 on taking measures to provide liquidity to the real economy, in particular to small and medium-sized enterprises, front-loading mature public investment projects and promote private investment to foster the economic recovery and focusing investment on the green and digital transition, in particular on clean and efficient production and use of energy, sustainable and efficient infrastructure as well as research and innovation.

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

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

Investment 1 (P3C4I1): Growth acceleration programme for small enterprises

The objective of this investment is to accelerate growth of Finnish micro or/and small enterprises and boost their internationalisation capabilities. The investment consists of the provision of grants to micro or small enterprises, including for the new digital solutions, the green transition and RDI activities linked to these.

Investment 2 (P3C4I2): Key programmes for international growth

The objective of this investment is to support international growth of companies. The investment consists of the award of grants for (i) low-carbon, circular economy and digital renewal in industry and to increase exports of industrial services (ii) electric heavy-duty vehicle transport ecosystem, (iii) health and wellbeing expertise and technology, and (iv) growth and exports of water expertise.

Investment 3 (P3C4I3): Support for the renewal of the cultural and creative sectors

The objective of this investment is to support the growth of the cultural and creative sector as strong potential drivers for future economic growth. The investment consists of providing grants to entities operating in the cultural and creative sectors.

Investment 4 (P3C4I4): Supporting sustainable and digital growth in the tourism sector

The objective of the investment is to boost sustainable growth and innovation in the tourism sector. The investment consists of making available digital services to support the tourism sector and RD&I funding for research, experimentation and development projects that support the commercialisation of tourism business and innovations.

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

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
121	P3C4I1 – Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Publication of the call for applications for support to companies' internationalisation capabilities	Publication of the first call for applications				Q2	2022	Launch of the first call for applications for support to companies' internationalisation capabilities. The eligibility/selection criteria shall ensure that the selected projects have a significant digitalisation effect, including in particular the use of digital technology and operating methods in small companies' business operations and internationalisation activities.
123	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Target	Project reports submitted		Number	0	110	Q2	2026	At least 110 project reports shall be submitted by recipient entities for projects supported under the call for applications referred to in this measure.
124	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Publication of the first three calls for applications under key programmes for international growth	Publication of the first three calls for applications				Q2	2022	At least three calls for applications shall be launched for key programmes for international growth, including: • Promotion of low-carbon, circular economy and digital renewal in industry and increase of exports of industrial services; • Electric heavy-duty vehicle transport ecosystem; • Health and wellbeing expertise and technology, in support of the Health Sector Growth Strategy's roadmap; • Programme for growth and exports of water management expertise. The eligibility criteria shall ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
125	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Award of grants for all projects under key programmes for international growth	Notification of the award of all grants				Q4	2023	Notification of the award of all grants for projects selected under the calls for applications. All calls shall be based on the eligibility/selection criteria indicated in milestone 124.
126	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Target	Project reports submitted		Number	0	40	Q4	2025	At least 40 project reports shall be submitted by recipient entities for projects supported under the calls for applications referred to in this measure.
127	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Milestone	Publication of two calls for applications for projects supporting the renewal of cultural and creative sectors, respectively for development aid and pilot aid	Publication of a first call for applications for development aid and a first call for applications for pilot aid				Q4	2021	The first two calls for applications (one by Business Finland and one by Ministry of Education and Culture) shall be launched with the aim to revitalise, grow and internationalise the creative industries, with emphasis on the digital transformation and innovation. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 015 in Annex VII to the RRF Regulation). The eligibility criteria shall also ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
128	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Milestone	Publication of additional calls for applications	Publication of additional calls for applications				Q4	2024	Publication of additional calls for applications in line with the eligibility/selection criteria referred to in milestone 127.

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
129	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Project reports submitted		Number	0	131	Q4	2025	At least 131 project reports shall be submitted by recipient entities for projects supported under the calls for applications referred to in this measure.
130	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Publication of the call for applications for RDI projects for the tourism sector	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch the call for applications for Research Development & Innovation funding to the tourism sector. The selection criteria shall focus on boosting sustainable growth and innovation in the tourism sector. The funding shall be targeted at research, experimentation and development projects that support the commercialisation of tourism business and innovations, for example in the themes of digital and green transition, anticipation and forecasting, sustainable tourism, virtual tourism and consumer understanding. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 015 in Annex VII to the RRF Regulation). The eligibility criteria shall also ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
131	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Target	Project reports submitted		Number	0	14	Q2	2025	At least 14 project reports shall be submitted by recipient entities for projects supported under the call for applications referred to in this measure.

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
132	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Measures to advance sustainable growth in the tourism sector	Online accessibility of a digital carbon footprint calculator for tourism sector; making available training material for carbon footprint calculator users; making available a handbook and training paths on knowledge-based management in tourism; making available of selected travel routes; making available of the Visit Finland Data Hub				Q4	2024	The milestone shall contain the following elements: • A digital carbon footprint calculator for tourism services shall be accessible online. The training material on the use of the digital footprint calculator for users shall be published. • Based on a national operating model for knowledge-based management, a handbook and coaching programmes for tourism companies and regions shall be made available. • A content automation platform – Visit Finland Data Hub – and at least 10 selected travel routes to explore Finland shall be made available.

PILLAR 4: Improving the availability of social welfare and health care services and increasing cost-effectiveness

M. COMPONENT P4C1: IMPROVING THE AVAILABILITY OF SOCIAL WELFARE AND HEALTH CARE SERVICES AND INCREASING COST-EFFECTIVENESS

This component of the Finnish recovery and resilience plan addresses several challenges related to the availability and cost-effectiveness of social welfare and healthcare services. Access to social and health care services in Finland is fragmented. The fragmentation of the service system and of its digital solutions poses a challenge to developing the necessary responses to address the population health and social needs. Therefore, the objective of this component is to enhance access to health and social services across the country and to remove the backlog in the provision of services related to COVID-19 pandemic. The component shall contribute to the implementation of the seven-day care guarantee reform, which consists in reducing the time limits for non-urgent care in primary health care to seven days from the current three-month deadline. It shall also contribute to improving the basic care guarantee, reducing inequalities, focusing on earlier identification and effective prevention, and strengthening the quality and cost-effectiveness of health and social services. A further aim is to improve the working conditions and well-being of health and social workers. The component includes a reform and investments that mutually reinforce each other. The reform shall contribute to the preparation of the social and healthcare reform. The investments shall contribute to: (i) implementing the care guarantee (including mental health care) and reducing the backlog in provision of services arising from the COVID-19 pandemic; (ii) strengthening prevention and early identification of social and health needs as part of implementing the care guarantee; (iii) strengthening the knowledge base and improving guidance to support the cost effectiveness of social and health care services; (iv) introducing digital innovations in the form of a care guarantee service; and (v) introducing a person-centred digital information system in Åland.

The component contributes to addressing Country Specific Recommendations on improving the cost-effectiveness of and equal access to social and healthcare services (Country Specific Recommendation 1 2019) and on addressing shortages of health workers to strengthen the resilience of the health system and improve access to social and health services (Country Specific Recommendation 1 2020).

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

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

Reform 1 (P4C1R1): Preparation of the social welfare and health care reform in support of implementing the care guarantee

As part of the preparation of the social and healthcare reform, the objective of this measure is to improve the accessibility of health and social services by promoting the implementation of the care guarantee. This reform shall provide support to the following activities: (i) implement the care guarantee and strengthen the delivery of services; (ii) strengthen prevention and early identification of social and health care needs and (iii) strengthen the knowledge base and improve guidance to support the cost-effectiveness of social and health care digital solutions.

The Act on the Implementation of the Reform of Health, Social and Rescue Services and on the Entry into Force of Related Legislation is expected to have entered into force on 1 July 2021. The reform consists in adopting a number of legislative acts to reform the social welfare and health care system in Finland, based on which 22 regional welfare areas shall be established. The welfare areas shall be responsible for the delivery of social, healthcare and rescue services. They shall be operational by 1 January 2023.

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

Investment 1 (P4C1I1): Promoting the care guarantee and reducing the service backlog due to the COVID-19 pandemic

The investment aims to reduce waiting times for non-urgent care. The measure consists of shortening the waiting time for access to non-urgent primary care.

Investment 2 (P4C1I2): Prevention and early identification of health problems

The objective of this investment is to promote health and well-being. The measure consists of providing multi-sector service management models at welfare area level.

Investment 3 (P4C1I3): Knowledge base to increase cost-effectiveness of social welfare and health care services

This investment aims to increase the quality and cost-effectiveness of social and health services. The measure consists of increased use of real-time national system for monitoring the care guarantee through the Primary care registry and grants for monitoring and increasing the knowledge base.

Investment 4 (P4C1I4): Introducing digital innovations for social welfare and health care services

This investment aims to increase the use of healthcare and social welfare e-services. The measure consists of exploitation of digital solutions in the social and health care sector.

Investment 5 (P4C1I5): Introducing new digital healthcare information system in Åland

The objective of this investment is to create a modern healthcare information system for health and medical care in Åland. The measure consists of a healthcare information system.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
133	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the initial legal framework establishing welfare areas and reforming the social and health care and rescue services	Provisions in the legislative acts indicating their entry into force				Q3	2021	Entry into force of the first set of legislative acts setting out the establishment of welfare areas and the reform of the social, healthcare and rescue services, by: - Establishing 22 welfare areas, entrusted with the health, social and rescue services duties that were before the responsibility of municipalities and joint municipal authorities; - Transferring the legal responsibility for organising healthcare, social welfare and rescue services and other services and duties in the remit of the welfare areas; - Organising rescue services within the welfare areas as a separate sector working in parallel with the healthcare and social welfare sector.
134	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the additional legal framework completing the establishment of welfare areas and the reform of the social and health care and rescue services	Provisions in the additional legislative acts indicating their entry into force				Q1	2023	Entry into force of the second set of legislative acts completing the establishment of welfare areas and the reform of the social, healthcare and rescue services, by: - Setting up the welfare areas' governance rules, administrative procedures and organisation structures; - Transferring the operation of hospital districts, special care districts, services of social workers and psychologists in student welfare to the welfare areas (the welfare areas and the municipalities shall both be responsible for promoting health and wellbeing); - Transfer of healthcare and social welfare personnel and their tasks from municipalities and joint municipal authorities to the employment of the welfare areas; - Establishing the funding mechanism for the activities of the welfare areas from the central government and from fees collected from the users of services. - Creating an advisory board for healthcare and social welfare under the Ministry of Social Affairs and Health to monitor and assess the fulfilment of health and social services duties and support the national guidance and direction of healthcare and social welfare.
135	P4C1R1 - Preparation of the social welfare	Milestone	Operationalisation of regional welfare	Report of the Ministry of Social				Q2	2023	Regional welfare areas responsible for organising social, healthcare and rescue services shall be established and operational, in line with

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	and health care reform in support of implementing the care guarantee		areas with the capacity to take responsibility for organising social, health and rescue services	Affairs and Health confirming that the regional welfare areas are operational and ready to implement the social welfare and health care reform						the roadmap for the planning and preparation of the implementation of the health and social services reform. The Ministry of Social Affairs and Health shall examine and confirm in a report the implementation of the necessary measures to support the set-up of the welfare areas. This shall cover the following areas: 1) management, 2) administration, 3) finances and 4) services.
136	P4C1I1- Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic	Target	Share of non-urgent primary healthcare visits that reach the 7-day time limit for access to care		% (Percentage)	66	77	Q4	2025	The share of non-urgent primary healthcare visits that reach the seven-day time limit for access to care shall increase to 77%.
137	P4C1I2 - Prevention and early identification of health problems	Milestone	Regional multi-sector service management models provided in all welfare areas	Regional multisector service management models provided in all welfare areas				Q4	2024	Regional multi-sector service management models (including social welfare and healthcare services and cultural, sport and nature-related services) shall be provided in all welfare areas.
138	P4C1I3 - Knowledge base to increase cost-effectiveness of social welfare and health care services	Milestone	National real-time monitoring system of the care guarantee used in all welfare areas	National real-time monitoring system of the care guarantee used in all welfare areas.				Q4	2025	A real-time national system for monitoring the care guarantee through the Primary care registry shall be used in all welfare areas. In addition, actions under this measure may include, but are not limited to studies, methods and indicators on costs, effectiveness and cost effectiveness in the social and healthcare sector.
139	P4C1I4 - Introducing digital innovations for social welfare and health care services	Target	Increase of the share of population using social welfare and health care e-services		% (Percentage)	26	35	Q4	2025	The share of the population (aged 20 years and above) using healthcare and social welfare e-services shall increase to 35 %. In addition, the measure provides grants for new digital professional and management solutions in the social and health care sector.
140	P4C1I5 - Introducing new digital healthcare	Target	Share of public social and healthcare services		% (Percentage)	0	100	Q2	2026	The entire public healthcare and social services sector in Åland shall register as users for the new healthcare information system.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
	information system in Åland		having registered as users for the new healthcare information system							The system shall cover documentation of care processes, medical prescriptions, aid for medical decisions, customer clinical records, referral to specialist services, allocation of time-resources, and basic IT quality and customer production follow up.

PILLAR 5. REPowerEU

N. COMPONENT P5C1. REPowerEU

The REPowerEU chapter contributes to addressing the challenge of reducing reliance on fossil fuels. The objectives of the component are to promote the deployment of renewable energy and increase research and development for the green transition. All of these objectives are expected to contribute to achieving the Union's 2030 climate targets, Finland's goal of achieving carbon neutrality by 2035 as well as the goal of increasing the share of renewable energy sources in Finland's energy mix. All three investments in the REPowerEU chapter have a cross-border or multi-country dimension or effect. In particular, the measure on 'Investments for clean transition' and the measure on 'Offshore wind power in Åland' contribute to securing energy supply in the Union as a whole, while the measure on 'R&D for the green transition' contributes to the development of green skills of the labour force in the Union.

The REPowerEU chapter contributes to addressing Country-Specific Recommendations to focus investment-related economic policy on research and innovation, low carbon and energy transition (Country-Specific Recommendation 3 in 2019), to focus investment on the green and digital transition, in particular on clean and efficient production and use of energy (Country-Specific Recommendation 3 in 2020), to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, including by further speeding up permitting procedures, to boost public and private investment in the decarbonisation of industry (Country-Specific Recommendation 3 in 2022 and Country-Specific Recommendation 4 in 2023) and to step up policy efforts aimed at the provision and acquisition of the skills needed for the green transition (Country-Specific Recommendation 4 in 2023).

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

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

Reform 1 (P5C1R1): Green transition permitting

The aim of the reform is to reduce processing times of environmental permitting procedures for renewable energy investments in Finland. This measure consists of entry into force of legal acts on environmental permit procedures, financial support for the delivery of digital processes and processing of environmental impact assessment requests.

Investment 1 (P5C1I1): Investments for clean transition

The aim of the investment is to stimulate the introduction of new clean technologies for energy production and use and/or the production and storage of renewable hydrogen on a commercial scale. The measure consists of providing grants to large-scale renewable energy projects, and/or projects along the hydrogen value chain for renewable hydrogen production.

Investment 2 (P5C1I2): R&D for the green transition

The aim of the investment is to support R&D activities that focus on promoting renewable energy solutions in Finland. The measure consists of providing financial support for research openings,

assignment of researchers and allocation of doctoral student posts in REPowerEU-related themes, research infrastructure, and clean energy roadmaps.

Investment 3 (P5C1I3): Offshore wind power in Åland

The aim of the investment is to support the production of wind energy in the Åland autonomous region. The measure consists of delivery of offshore wind power reports.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
141	P5C1R1: Green transition permitting	Target	Conclusion of environmental impact assessments		Number	0	228	Q4	2025	Reasoned conclusions or statements on the assessment report shall be made on at least 228 environmental impact assessments after 1 January 2023.
143	P5C1R1: Green transition permitting	Milestone	Entry into force of the legal acts establishing the new environmental permit procedure	Provision in the legal acts indicating the entry into force of the legal acts				Q4	2025	The legal acts necessary to establish the new environmental permit procedure and the transfer of responsibility of environmental permitting from regional authorities to a single national authority shall enter into force.
144	P5C1R1: Green transition permitting	Milestone	Digital services for environmental permitting	Digital services for environmental permitting				Q2	2026	Digital services relating to environmental permitting are available: (i) Customers shall have online access to a one-stop entry point, and (ii) Authorities shall have access to digital services for transfer of data and decision-making.
145	P5C1I1: Investments for clean transition	Milestone	Launch of a call for applications for clean transition projects	Publication of the call for applications				Q2	2024	Launch of a call for applications for projects related to new clean technologies for energy production and use and/or for promoting the development of the production and storage of renewable hydrogen on a commercial scale. The terms of reference shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
146	P5C1I1: Investments for transition	Milestone	Award of all grants for clean transition projects	Notification of the award of all grants				Q2	2025	The selection of all projects related to new clean technologies for energy production and use and/or for promoting the development of the production and storage of renewable hydrogen on a commercial scale shall be carried out in accordance with the criteria of the call for applications launched under milestone 145. All funding award decisions shall be awarded to the project applicants selected under the call for applications.
147	P5C1I1: Investments for clean transition	Milestone	Project completion notices or project reports submitted	Project completion notices or project reports submitted				Q2	2026	Project completion notices or project reports are submitted by recipient entities. The projects shall correspond to an increase in new renewable energy capacity and/or storage capacity of at least 39 MW.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Quarter	Year	
148	P5C1I2: R&D for the green transition	Milestone	Inspection report issued	Inspection report issued				Q2	2026	Inspection report issued by the building control authority City of Espoo on the construction of a new facility for clean energy research.
149	P5C1I2: R&D for the green transition	Target	Assignment of researchers to REPowerEU-related research and development activities		Number of assigned researchers	0	35	Q2	2025	Research openings shall be launched in three thematic areas, including i) electricity storage and accelerating clean energy, ii) energy efficiency and decarbonisation of industry, and iii) renewable hydrogen economy. At least 35 researchers shall be assigned by VTT Technical Research Centre of Finland Ltd to the three thematic areas.
150	P5C1I2: R&D for the green transition	Target	Selection of doctoral students in the LUKE Doctoral School programme		Number	0	4	Q3	2024	At least four doctoral student posts in the Natural Resources Institute Finland (LUKE) Doctoral School programme shall be allocated to REPowerEU-related themes, including i) wind and solar power, ii) data-driven optimization of the use of energy sources and iii) resource efficiency, with a view to fostering REPowerEU-competence building.
151	P5C1I2: R&D for the green transition	Milestone	Publication of clean energy roadmaps	Publication of the roadmaps for clean energy systems development and renewable energy systems				Q2	2026	A roadmap for clean energy systems development shall be published. A roadmap on emerging renewable energy systems, including an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas, shall be published.
152	P5C1I3: Offshore wind power in Åland	Milestone	Delivery of reports	Delivery of reports				Q2	2026	The Åland offshore wind power reports shall be delivered, covering at least the following areas: (i) the emerging hydrogen market and future integration to the wind power potential and (ii) solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland.

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Finland is EUR 1 949 227 000.

The estimated total cost of the REPowerEU chapter is EUR 127 090 000. In particular, the estimated total costs of the measures referred to in Article 21c(3), points (b) – (e) of Regulation (EU) 2023/435 is EUR 127 090 000. No measure under the modified Finnish RRP including the REPowerEU chapter falls under Article 21c (3), point (a) of Regulation (EU) 2021/241.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

1.1. First Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
2	P1C1R2 - Transformation of the energy system – Reform of energy taxation to take account of technological developments	Milestone	Entry into force of the Act on Excise Duty on Electricity and Certain Fuels
3	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of the first call for applications for energy infrastructure projects
6	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Publication of the first call for applications for investments in new energy technologies
14	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Adoption of the Government resolution on the implementation of the Strategic Programme for a Circular Economy
16	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Publication of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation
19	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Publication of the first call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2 emissions from industry

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
22	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Publication of the first call for applications for investment projects promoting the reuse of waste materials and side streams.
31	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of a first call for applications regarding support for a low-carbon built environment
34	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Adoption of the Government resolution LVM/2021/62 to reduce greenhouse gas emissions from domestic transport
35	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Publication of government decision regarding additional national measures to reduce emissions from domestic transport
37	P1C4R2 -Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding the taxation of employment benefits of mobility
52	P1C5I2 -Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Publication of the first call for proposals for precision forestry projects
71	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Law on the implementation of the RRP
72	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF
91	P3C2R1- Reform of continuous learning	Milestone	Entry into force of the Act on the Service Centre for Continuous Learning and Employment
96	P3C2I1 - Digitalisation programme for continuous learning	Milestone	Completion of the IT architecture for digital continuous learning services
103	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Publication by the Academy of Finland of a first call for applications for research projects aiming to increase competences in key sectors
115	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and	Milestone	Publication of a call for applications for the renewal and development of national research infrastructures

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	research infrastructure – National research infrastructures		
127	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Milestone	Publication of two calls for applications for projects supporting the renewal of cultural and creative sectors, respectively for development aid and pilot aid
133	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the initial legal framework establishing welfare areas and reforming the social and health care and rescue services
Instalment amount			EUR 273 307 672

1.2. Second Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
9	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Publication of the first call for applications for investment in renewable energy in Åland
11	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the revised Climate Act
26	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Milestone	Publication of the action plan for phasing out fossil oil heating
38	P1C4R2 – Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding an exemption from tax on the charging benefit of a fully electric car or a rechargeable hybrid car
39	P1C4I1 -Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Milestone	Publication of the calls for applications to improve distribution infrastructure for electric and hydrogen vehicles
48	P1C5I1 -Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Projects for the supply, transport and distribution of gypsum are awarded
55	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Milestone	Entry into force of legislative amendments to the broadband aid legislation
58	P2C1I2 – Transport and land use - Digirail project	Milestone	Test laboratory on modelling equipment for the common European automatic train protection system (ERTMS) is operational

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
61	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Minimum Viable Ecosystem is created and operational
64	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Target	Micro-electronics projects are awarded
66	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Projects developing 6G, AI and quantum computing are awarded
72bis	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Decree of the Ministry of Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national legislation and the publication of Guidelines of the coordinating body for the RRF implementing bodies.
77	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	Entry into force of the Law on Public Employment and Business Services regulating the Nordic Employment Service Model for the jobseeker's service process
81	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Act related to students, researchers and trainees (719/2018)
83	P3C1R3 - Employment and labour market - Streamlining the work and education-based immigration process	Milestone	Establishing a fast- track process for specialists, growth entrepreneurs and their accompanying family members
93	P3C2R1- Reform of continuous learning	Milestone	Publication of the first call for applications to provide training to strengthen digital and green skills
98	P3C2I2 - Improving the level of education by increasing student places in higher education	Target	Increase of students' admissions in higher education institutions
100	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Milestone	Publication of a call for applications for leading companies' projects
106	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Publication by Business Finland of a call for applications for RDI projects aiming at increasing competences in key sectors
109	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Publication by Business Finland of a call for applications for RDI projects supporting innovative growth companies
112	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Milestone	Publication of a call for applications for the renewal and development of local research infrastructures

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
113	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Award of grants for the renewal and development of local research infrastructures
116	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Award of grants for the renewal and development of national research infrastructures
118	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Milestone	Publication of a call for applications for development of innovation infrastructures
121	P3C4I1 – Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Publication of the call for applications for support to companies' internationalisation capabilities
124	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Publication of the first three calls for applications under key programmes for international growth
130	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Publication of the call for applications for RDI projects for the tourism sector
Instalment amount			EUR 436 940 643

1.3. Third Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Award of all grants for energy technology investments
20	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Award of all grants for direct electrification and low-carbon industrial processes projects
23	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Award of all grants to the re-use and recycling projects
47	P1C5R1 - Environmental sustainability and nature-based solutions – Modernisation of nature legislation	Milestone	Entry into force of the amended Nature Conservation Act

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
50	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Nutrient recycling and recovery projects are awarded
53	P1C5I2 -Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Award of all grants for the precision forestry projects selected for funding
68	P2C2R1 - Development of the residential and commercial property information system	Milestone	Adoption of legislation on extending the coverage of the residential and commercial property information system
79	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	All five digital functionalities required by the Nordic employment service model are integrated into the public employment services' (TE-PES) information system and are operational
80	P3C1R2 - Employment and labour market – Removal of additional days of unemployment allowance	Milestone	Entry into force of legislative amendments to the Unemployment Security Act concerning the phasing out of additional days of unemployment security
82	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Aliens Act (301/2004)
92	P3C2R1- Reform of continuous learning	Milestone	Completion of a medium-term foresight model for labour and competence needs
101	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Award of grants for leading companies' projects
104	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Target	Award by the Academy of Finland of grants for research projects aiming at increasing competences in key sectors
107	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Target	Award by Business Finland of grants for RDI projects aiming at increasing competences in key sectors
110	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Award of grants for support to innovative growth companies
119	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Award of grants for the development of innovation infrastructures

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
125	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Award of grants for all projects under key programmes for international growth
134	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the additional legal framework completing the establishment of welfare areas and the reform of the social and health care and rescue services
135	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Operationalisation of regional welfare areas with the capacity to take responsibility for organising social, health and rescue services
145	P5C1I1 – REPowerEU – Investments for clean transition	Milestone	Launch of a call for applications for clean transition projects
146	P5C1I1 – Investments for clean transition	Milestone	Award of all grants for clean transition projects
150	P5C1I2 – REPowerEU – R&D for the green transition	Target	Selection of doctoral students in the LUKE Doctoral School programme
Instalment amount			EUR 282 978 419

1.4. Fourth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	P1C1R1 - Transformation of the energy system – Reduction in the use of coal for energy by 2026	Target	Reduction of coal for energy by 2026 compared to 2019
4	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of additional calls for applications for energy infrastructure projects
13	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Entry into force of legal act(s)
15	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Stakeholders accepted to the Circular Economy Green Deal
17	P1C2I1 - Industrial reforms and investments in support of the green and	Milestone	Implementing Agreement

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	digital transition – Low-carbon hydrogen and carbon capture and utilisation		
24	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Target	Project reports submitted
32	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of additional calls for applications regarding support of a low-carbon built environment
59	P2C1I2 – Transport and land use - Digirail project	Target	Test track equipped with radio-based ERTMS
62	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Report on the exchange of digital business information
75	P2C3I1 – Civilian cybersecurity skills	Milestone	A digital platform for cybersecurity training
78	P3C1R1 - Employment and labour market – Nordic model of employment services	Target	Number of job search interviews conducted by public employment services
84	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Target	Decrease in the average number of days for processing residence permit applications based on work and education
89	P3C1I1 - Employment and labour market – Work ability, productivity and well-being at work	Target	Work ability teams for the provision of Work Ability Programme offered in new municipalities and the Individual Placement and Support model service offered in new areas
90	P3C1I1 - Employment and labour market – Work ability, productivity and well-being at work	Target	Number of workplaces or occupational health care units having participated in work ability promotion measures
95	P3C2R1- Reform of continuous learning	Target	Number of participants in further training in career guidance
128	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Milestone	Publication of additional calls for applications
129	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Project reports submitted

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
131	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Target	Project reports submitted
132	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Measures to advance sustainable growth in the tourism sector
137	P4C1I2 - Prevention and early identification of health problems	Milestone	Regional multi-sector service management models provided in all welfare areas
Instalment amount			EUR 308 577 468

1.5. Fifth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
12	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Publication of the updated climate and energy strategy, medium-term climate change policy plan and sector-specific low-carbon roadmaps
40	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Target	Budget committed for electric vehicles chargers and/or hydrogen refuelling points
49	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Fields treated with gypsum
51	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Project reports submitted
54	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Target	Project reports submitted
63	P2C2I2 - Acceleration of data economy and digitalisation – Virtual Finland	Milestone	Virtual Finland platform
67	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Project reports submitted

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
69	P2C2R1 - Development of the residential and commercial property information system	Milestone	Entry into force of legal acts
73	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Milestone	Entry into force of legal acts
76	P2C3I2 – Cybersecurity exercises	Target	Number of cybersecurity exercises
85	P3C1R4 - Employment and labour market – Multi-disciplinary services for young people (Ohjaamo services)	Target	Number of persons assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres
97	P3C2I1 - Digitalisation programme for continuous learning	Target	Digital services for continuous learning
108	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Project reports submitted
111	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Project reports submitted
120	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Milestone	Project reports submitted
126	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Target	Project reports submitted
136	P4C1I1- Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic	Target	Share of non-urgent primary healthcare visits that reach the 7-day time limit for access to care
138	P4C1I3 - Knowledge base to increase cost-effectiveness of social welfare and healthcare services	Milestone	National real-time monitoring system of the care guarantee used in all welfare areas
139	P4C1I4 - Introducing digital innovations for social welfare and healthcare services	Target	Increase of the share of population using social welfare and healthcare e-services
141	P5C1R1 – REPowerEU – Green transition permitting	Target	Conclusion of environmental impact assessments
143	P5C1R1 – REPowerEU – Green transition permitting	Milestone	Entry into force of the legal acts establishing the new environmental permit procedure

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
149	P5C1I2 – REPowerEU – R&D for the green transition	Target	Assignment of researchers to REPowerEU-related research and development activities
Instalment amount			EUR 316 340 688

1.6. Sixth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
5	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Target	Project completion notices or project reports submitted
8	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Target	Project completion notices or project reports submitted
10	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Project reports submitted
18	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Target	Legal agreements signed with final beneficiaries
18bis	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Ministry has completed the investment
21	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Target	Project completion notices or project reports submitted
25	P1C3R1 - Reducing the climate and environmental impacts of the building stock – Reform of the Land Use and Building Act	Milestone	Entry into force of legal act(s)
33	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Funding award decisions issued, project reports submitted and programme report published
36	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Target	Reduction of at least 24.5% in emissions from domestic transport by 2025 compared to 2005

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
57	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	High-speed (100/100 Mbit/s) broadband projects
60	P2C1I2 – Transport and land use - Digirail project	Milestone	Commercial pilot track equipped with ERMTS
70	P2C2R1 - Development of the residential and commercial property information system	Milestone	The extension of the coverage of the residential and commercial property information system for housing company data.
74	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Milestone	Final report by the Steering group
94	P3C2R1- Reform of continuous learning	Target	Number of persons having participated in training to respond to changes in working life, including digitalisation and the green transition
99	P3C2I3 – Digitalisation of education in Åland	Milestone	Digitalisation in tertiary education in Åland
102	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Milestone	Project reports submitted
105	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Project reports submitted
114	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Milestone	Project reports submitted
117	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Milestone	Project reports submitted
123	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Target	Project reports submitted
140	P4C1I5 - Introducing new digital healthcare information system in Åland	Target	Share of public social and healthcare services having registered as users for the new healthcare information system
144	P5C1R1 – REPowerEU – Green transition permitting	Milestone	Digital services for environmental permitting

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
147	P5C1I1 – REPowerEU – Investments for clean transition	Milestone	Project completion notices or project reports submitted
148	P5C1I2 – REPowerEU – R&D for the green transition	Milestone	Inspection report issued
151	P5C1I2 – REPowerEU – R&D for the green transition	Milestone	Publication of clean energy roadmaps
152	P5C1I3 – REPowerEU – Offshore wind power in Åland	Milestone	Delivery of reports
Instalment amount			EUR 330 914 964

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 Finland shall take place in accordance with the following arrangements:

- The implementation, monitoring and reporting process of the Finnish recovery and resilience plan shall be ensured at the highest level of the Finnish Government by a Working Group composed of Ministers and chaired by the Minister of Finance. Its role shall be to guide and monitor the implementation of Finland's Sustainable Growth Programme financed by the Finland's recovery and resilience plan. The Ministerial Working Group shall also follow at the political level the implementation of reforms and investments related to the programme and shall address related business and entrepreneurship policy issues.
- In addition, the implementation of Finland's Sustainable Growth Programme shall be administratively coordinated by Inter-ministerial Co-ordination Group consisting of Permanent Secretaries of all ministries and chaired by the Ministry of Finance. Central-level tasks related to the coordination, management, control and audit of the Finnish recovery and resilience program shall be consolidated with the Ministry of Finance.
- The Ministry of Finance shall be supported in the implementation and monitoring process of the plan by a Technical Secretariat, which shall operate in connection with the State Treasury under the administration of the Ministry of Finance. The Secretariat shall act as a national level liaison body between the ministries and agencies responsible for the implementation and monitoring of the plan.
- The Ministry of Finance shall regularly monitor the achievement of the targets and milestones related to reforms and investments, on the basis of information collected and reported by the responsible public administrations concerned (Ministry of Economic Affairs and Employment, Ministry of Environment, Ministry of Transport and Communications, Business Finland, Energy Authority, The Housing Finance and Development Centre of Finland (ARA), Regional Centres for Economic Development, Transport and the Environment, etc.).
- The Ministry of Finance, in its role as the Financial Controller, shall be responsible for carrying out controls and audits and for drawing up a summary of audits. It shall define an audit strategy and shall conduct audits of both the control systems and projects and measures. Different ministries and agencies responsible for the reforms and investments shall be responsible for controls, audit, corrections and recoveries, in their respective remits.

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

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

- The Ministry of Finance as the central coordinating body for Finland's recovery and resilience plan shall collect information on the progress of the indicators chosen as milestones and targets for the reforms and investments funded by the plan. Relevant data shall be submitted at local level and centralised at national level in a dedicated IT tool and shall be used to monitor progress in the achievement of milestones and targets. The IT tool shall also be used as a repository of qualitative financial information and other mandatory data, such as on final recipients. The Technical Secretariat shall extract data information from the IT tool and report it to the Ministry of Finance. The EU-Secretariat of the Ministry of Finance shall prepare payment requests to be submitted to the European Commission.
- 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, Finland shall submit to the

Commission a duly justified request for payment of the financial contribution. Finland shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.