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

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Brussels, 11.12.2025
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COMMISSION IMPLEMENTING DECISION

of 11.12.2025

**on the Social Climate Plan of Sweden, the financing of the Plan and the work
programme for 2026-2032**

CCI 2026SE05SCFP001

(ONLY THE SWEDISH TEXT IS AUTHENTIC)

COMMISSION IMPLEMENTING DECISION

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on the Social Climate Plan of Sweden, the financing of the Plan and the work programme for 2026-2032

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(ONLY THE SWEDISH TEXT IS AUTHENTIC)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060¹, and in particular Article 17 thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union², and in particular Article 110(1) thereof,

Whereas:

- (1) On 27 June 2025, Sweden submitted its national Social Climate Plan (the ‘Plan’) to the Commission, in accordance with Article 4 of Regulation (EU) 2023/955. Following observations transmitted by the Commission, Sweden submitted a revised version of the Plan to the Commission on 16 October 2025. The Plan was amended into its final version, received on 25 November 2025, following technical corrections. An extension of the deadline for assessment, pursuant to Article 16(1) of the same regulation, was agreed between Sweden and the Commission for a period of two weeks.
- (2) The Plan was prepared by Sweden, following a public consultation pursuant to Article 5 of Regulation (EU) 2023/955. The Plan shows that Sweden consulted a wide range of relevant stakeholders including, at national level, government authorities, universities, enterprises, social partners and civil society organisations and, at local and regional level, representatives of municipalities and regional authorities. Sweden held two public consultations, the first in November 2024 and the second in April 2025. Several concerns raised by stakeholders were integrated into the investment as section 1.3 of the Plan presents.
- (3) Sweden should continue to engage with social partners and civil society during the implementation of the Plan. To ensure ownership by the relevant actors, it is crucial to involve all regional and local authorities and stakeholders concerned, including social partners, throughout the implementation of the investment included in the Plan.

¹ OJ L 130, 16.5.2023, p. 1, ELI: <http://data.europa.eu/eli/reg/2023/955/oj>.

² OJ L, 2024/2509, 26.09.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

- (4) The Social Climate Plans should pursue the general objectives of the Social Climate Fund (the ‘Fund’) established by Regulation (EU) 2023/955 in order to support vulnerable households, vulnerable microenterprises and vulnerable transport users by addressing the social impacts of the inclusion of greenhouse gas emissions from buildings and road transport within the scope of Directive 2003/87/EC³.
- (5) The Plan sets out all the elements listed in Article 6(1) of Regulation (EU) 2023/955. Pursuant to Article 16(3) of Regulation (EU) 2023/955, the Commission has assessed the relevance, effectiveness, efficiency and coherence of the Plan taking into account the specific challenges and the financial allocation of Sweden.
- (6) As required by Article 6(3) of Regulation (EU) 2023/955, the Plan is consistent with the information included in and the commitments made by Sweden under the European Pillar of Social Rights Action Plan, its cohesion policy programmes, its recovery and resilience plan, its building renovation plan, its updated integrated national energy and climate plan, and its territorial just transition plan.
- (7) The Plan is composed of one component as well as of actions for technical assistance referred to in Article 8(3) of Regulation (EU) 2023/955.
- (8) The Component ‘Road transport sector’ includes one investment consisting of a targeted electric car premium.
- (9) The transport sector is the largest emitting sector in Sweden, and road transport emissions account for almost 90% of total transport greenhouse gas emissions. The targeted electric car premium aims to address transport poverty and alleviate the impacts arising from the inclusion of greenhouse gas emissions from road transport within the scope of Directive 2003/87/EC by supporting the access to zero-emission vehicles to low and lower-middle-income households, thereby increasing their mobility while decreasing their dependence on fossil fuels. The investment is part of a broader effort to accelerate the green transition and to electrify private mobility in Sweden, with a specific focus on rural areas and areas where public transport alternatives are limited. It is synergetic with other EU and national funds that contribute to the same objective by financing the deployment of electric recharging stations in rural areas, establishing a scrapping scheme for older cars with an internal combustion engine, and by introducing tax incentives for the installation of green technologies, among other measures.
- (10) The Swedish buildings sector is almost fully decarbonised and will therefore be largely unaffected by the inclusion of greenhouse gas emissions from buildings and road transport within the scope of Directive 2003/87/EC. On the other hand, greenhouse gas emissions from the road transport sector are significant in Sweden. Therefore, the Plan does not contain any measure or investment in the buildings sector and focuses entirely on the road transport sector.
- (11) In the light of the above and in accordance with Article 16(3), point (a)(i) of Regulation (EU) 2023/955, the Plan represents an adequate response to the social impact on, and challenges faced by, vulnerable households, vulnerable microenterprises and vulnerable transport users in the Member State concerned from the inclusion of greenhouse gas emissions from buildings and road transport within the

³ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

scope of Directive 2003/87/EC, in particular households in energy poverty or households in transport poverty. On 5 November 2024 Sweden notified the Commission of the transposition of Chapter IVa of Directive 2003/87/EC by adopting national implementing measures. Sweden presented the Regulation (2024:688) amending Regulation (2020:1180) on certain greenhouse gas emissions⁴ and Act (2024:687) amending Act (2020:1173) on certain greenhouse gas emissions⁵.

- (12) In accordance with Article 16(3), point (a)(ii), of Regulation (EU) 2023/955 and the guidance provided in Commission Notice C(2025) 880⁶, the Commission carried out an assessment and concluded that the investment included in the Plan help reduce fossil fuel dependency, and do not significantly harm environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council⁷. The primary objective of the targeted electric car premium investment is the deployment of zero-emission vehicles to vulnerable households, which is substantially contributing to the climate mitigation objective under the do no significant harm principle in Article 17(1)(a) of Regulation (EU) 2020/852. The Commission made a specific assessment of this investment taking into account the request from Sweden to deviate from the pollution prevention and control objective for tyres mounted on new zero-emission road vehicles of categories M and N, as indicated in point T3 of Annex 2 to the Commission Notice C(2025) 880. Considering that the guidance on pollution prevention and control for tyres applies in principle, the justification provided in section 2.1.2.1.2 of the Plan allows the Commission to accept the deviation from the guidance because of (i) the specific market conditions in Sweden with a limited availability of eligible tyres and (ii) the structure of the investment and the expected limited number of new zero-emission vehicles supported. Moreover, the benefits following the significant contribution to the climate mitigation objective of the investment supporting new zero emission vehicles substantially exceed the possible costs from the deviation from the guidance on pollution prevention and control for tyres. Therefore, considering the justification, the principle of proportionality and the overall effect of the investment on the climate and environmental objectives, the investment is in line with the principle of do no significant harm. Sweden will assess whether the justification for deviating from the requirements set out in point T3 of Annex 2 to in Commission Notice C(2025) 880 remains pertinent, in view to align the scheme according to the abovementioned requirements once the reasons for the deviation are no longer present.
- (13) In accordance with Article 16(3), point (c)(i), of Regulation (EU) 2023/955 the justification provided by Sweden for the amount of the estimated total costs of the Plan is reasonable, plausible, in line with the principle of cost efficiency and commensurate with the expected national environmental and social impact, while also taking into account national specificities that could impact the costs provided in the Plan.

⁴ Svensk författningssamling (SFS); [Number: 2024:688](#); *Förordning om ändring i förordningen (2020:1180) om vissa utsläpp av växthusgaser*; Publication date: 2024-10-04.

⁵ Svensk författningssamling (SFS); [Number: 2024:687](#); *Lag om ändring i lagen (2020:1173) om vissa utsläpp av växthusgaser*; Publication date: 2024-10-04.

⁶ Commission Notice 'Technical guidance on applying the "do no significant harm" principle under the Social Climate Fund Regulation, C(2025) 880 final.

⁷ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

- (14) In accordance with Article 16(3), point (c)(ii), of Regulation (EU) 2023/955, the arrangements proposed by Sweden are expected to effectively prevent, detect and correct corruption, fraud and conflicts of interests when using the financial allocation provided under the Fund, including the arrangements that aim to avoid double funding from the Fund and other Union programmes. This should be ensured by formally designating the implementing authority and the audit body, as well as setting up the internal control system for the Plan before the first payment.
- (15) In accordance with Article 16(3), point (c)(iii), of Regulation (EU) 2023/955, the Commission assessment concluded that the milestones and targets proposed by Sweden and their indicator values are efficient, in view of the scope, objectives and eligible actions of the Fund.
- (16) In accordance with Article 16(3), point (b)(ii), of Regulation (EU) 2023/955, the arrangements proposed by Sweden ensure the effective monitoring and implementation of the Plan, including the envisaged timetable, milestones and targets, and the related indicators. The arrangements for providing access to the Commission to the underlying relevant data are adequate to ensure effective monitoring and implementation of the Plan.
- (17) Financial support from the Fund is conditional upon Sweden achieving the milestones and targets for the measures and investments. Each milestone and target is assigned a payout value. In order to provide clarity and transparency on the payment of the allocations from the Fund, the indicators for measuring the achievement of the milestones and targets and their corresponding payout values are set out in Annex II to this Decision. The payout value consists in the monetary disbursement value that the Commission is to pay to the Member State upon a positive assessment by the Commission that the milestone or target related to the respective measure or investment was satisfactorily achieved. The Plan describes the system established for its implementation, monitoring and control. Sweden entrusted the Environmental Protection Agency as the implementing authority of the Plan, which includes the responsibility for signing the management declaration accompanying the payment requests, and the Swedish National Financial Management Authority (State Treasury as from 1 January 2026) as the audit body responsible for the audits of systems and operations.
- (18) For the purpose of the implementation of this Plan, this Decision will represent a multiannual financing decision and a multiannual work programme for 2026-2032, in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 and the elements needed to make annual budgetary commitments.

Positive assessment

- (19) Following the positive assessment of the Commission concerning Sweden Social Climate Plan with the finding that the plan satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2023/955, in accordance with Article 17(2), Annex I to this Decision should set out the measures and investments necessary for the implementation of the Plan, and Annex II should set out the relevant milestones, targets and amount made available from the Union for the implementation of the Plan.
- (20) It is necessary to specify the maximum financial allocation from the Fund allocated to the Plan in accordance with Article 14(1) of Regulation (EU) 2023/955 and determined in accordance with Article 17(3) point (a) of Regulation (EU) 2023/955 to be paid in instalments, in accordance with Article 20 of Regulation (EU) 2023/955,

once Sweden has satisfactorily achieved the relevant milestones and targets identified in Annex II to this Decision.

- (21) The estimated total costs of the Plan as indicated by Sweden is EUR 532 792 899.
- (22) The national contribution to the estimated total costs of the Plan is EUR 133 198 225.
- (23) Sweden submitted to the Commission a Plan that complies satisfactorily with the criteria set out in Article 16(3) of Regulation (EU) 2023/955, but the Commission assessment identified weaknesses in the internal control systems. In accordance with Article 17(3) point (c) of Regulation (EU) 2023/955, Sweden is to implement additional measures, as set out in Annex III to this Decision, to address those weaknesses before the first payment.
- (24) This Decision is without prejudice to the Commission position regarding compliance of any measure or investment supported under the Plan with the State aid rules applicable at the time when the support is granted.
- (25) The Commission concluded that the Plan complies with Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509. It is therefore appropriate to give a positive assessment on the Plan,

HAS ADOPTED THIS DECISION:

Article 1

Assessment of the Social Climate Plan

1. The Social Climate Plan (the ‘Plan’) for Sweden, submitted on 27 June 2025 and, in its final version, on 25 November 2025, is positively assessed.
2. The measures and investments under the Plan, the timetable for the monitoring and implementation of the Plan, including the relevant milestones and targets, and the relevant indicators relating to the fulfilment of the envisaged milestones and targets are set out in the Annexes to this Decision.
3. Each milestone and target shall be assigned a payout value. The payout value shall consist in the monetary disbursement value that the Commission shall pay to Sweden upon a positive assessment by the Commission that the milestone or target related to the respective measure or investment is satisfactorily achieved.
4. Upon request from the Commission, for audit or control purposes, Sweden shall provide full access to the Commission to the underlying relevant data that supports the evidence for the achievement of milestones and targets in relation to the payment requests submitted by the Sweden to the Commission pursuant to Article 20 of Regulation (EU) 2023/955.

Article 2

Financial contribution

1. The maximum financial allocation from the Social Climate Fund for the implementation of the Plan from 2026 to 2032 is set at EUR 399 594 674, and shall be financed respectively from the appropriations of EUR 91 554 670 entered in the budget line 09 05 01 of the general budget of the Union for the years 2026-2027, and from the appropriations of EUR 308 040 004 entered in the budget line 02 02 03 01 of the general budget of the Union for the years 2028-2032.

2. The Plan shall be financed in accordance with Articles 10a(8b), 30d(3) and 30d(4) of Directive 2003/87/EC, for implementation of the Social Climate Fund and the appropriations shall constitute external assigned revenue for the purposes of Article 21(5) of Regulation (EU, Euratom) 2024/2509, without prejudice to Article 30d(4), sixth subparagraph, of Directive 2003/87/EC.
3. The annual allocations for the purpose of establishing the individual budgetary commitments, set out in Annex IV shall be made available in accordance with Article 10(2) of Regulation (EU) 2023/955 at the beginning of each financial year, starting from 1 January 2026.
4. The payment of the financial allocation pursuant to Article 20(3) of Regulation (EU) 2023/955 shall be made after the entry into force of the legal commitment referred to in Article 19(1) of Regulation (EU) 2023/955. It shall be made in instalments, which are represented by the sum of the payout values of satisfactorily achieved milestones and targets identified in the payment requests submitted to the Commission.
5. The payment of the instalments shall be subject to the availability of funding, in accordance with Article 20(3) of Regulation (EU) 2023/955.

Article 3

Multiannual financing decision and multiannual work programme for the Plan

The present Decision on the positive assessment of the Plan constitutes a multiannual financing decision and a multiannual work programme for the implementation of the Plan from 2026 to 2032.

Article 4

Additional measures to address weaknesses in accordance with Article 17(3) point (c) of Regulation (EU) 2023/955

Sweden shall implement additional measures in the Plan to address weaknesses in the internal control system as set out in Annex III and shall achieve those measures before the first payment.

Article 5

Addressee

This Decision is addressed to the Kingdom of Sweden.

Done at Brussels, 11.12.2025

For the Commission
Roxana MÎNZATU
Executive Vice-President