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Subject:	ANNEX to the Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

Delegations will find attached document COM(2025) 788 annex.

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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

{SWD(2025) 428 final}

ANNEX

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

1. DESCRIPTION OF REFORMS AND INVESTMENTS

A. COMPONENT 1: ADVANCING THE GREEN TRANSITION

This component of the Irish recovery and resilience plan contributes to addressing Ireland's climate and biodiversity challenges and aims to accelerate the decarbonisation of the Irish economy, as Ireland is lagging behind other Member States in tackling decarbonisation.

The objectives of the component are twofold:

- Strengthen the overall governance framework by enshrining key climate targets and associated institutional structures and processes into national legislation; and
- Direct relevant funding towards decarbonising projects, such as retrofitting and investment in railways, whilst also enhancing ecosystem resilience and rehabilitation.

The component contributes to addressing the country-specific recommendations related to front-loading investments focusing on low carbon and energy transition, the reduction of greenhouse gas emissions, sustainable transport, and water supply and treatment (country-specific recommendations 3 in 2019 and 2020). It also contributes to the recommendation to promote and stimulate research and innovation (country-specific recommendations 3 in 2019 and 2020).

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

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

Investment: 1.3 Public Sector Retrofit Pathfinder Project

The objective of this investment is to reduce the energy consumption of public buildings.

The measure consists of the retrofit of public buildings.

Investment: 1.4 Enable future electrification through targeted investment in Cork commuter rail

The objective of the investment is to enable future electrification of railways in the Cork metropolitan area.

The investment consists of constructing an extended platform at Kent Station; double-tracking the current single line and signalling work for the twin line section between Glounthaune and Midleton; and re-signalling of at least 62 km of railway lines.

Investment: 1.5 National Grand Challenge Programme

The objective of the investment is to increase research and development in projects covering climate, digital and circular economy sectors.

The investment consists of funding selected R&D projects.

Investment: 1.6 Enhanced rehabilitation of peatlands

The objective of the investment is to prevent further degradation of peatlands and to enhance and restore their condition.

The investment consists in the rehabilitation of 24 500 hectares of peatlands areas.

Investment 1.7 River basin management plan – Enhanced ambition programme

The objective of the investment is to upgrade waste water infrastructure.

The investment consists of: (i) the upgrade of at least 10 waste water treatment plants; (ii) feasibility studies on at least 20 waste water treatment plants; and (iii) monitoring of at least 20 sites.

Reform: 1.8 Climate Action and Low Carbon Development (amendment) Bill

The objective of this reform is to set an emissions reduction target for 2030 and the climate neutrality objective by 2050 into primary legislation, and to strengthen the governance framework for the achievement of these objectives.

The reform consists in the signature and entry into force of the Climate Action and Low Carbon Development (amendment) Bill that shall require, among others, putting the climate neutrality objective by 2050 on a statutory basis, the adoption of 5-yearly carbon budgets at sectoral and economy wide-levels, setting the first two carbon budgets in line with the 51% reduction objective for 2030, and preparing an annual update of the Climate Action Plan and the realisation of annual climate reporting.

The reform shall be completed by 31 December 2025.

Reform: 1.9 Carbon tax

The objective of the reform is to help decarbonise the economy by disincentivising the use of fossil fuels, encouraging the use of renewable energy by industry and society and fostering energy efficiency gains.

The reform consists in the implementation of successive annual increases in the carbon tax rate, by EUR 7,50 per year between 2021 and 2025, following the trajectory that would lead to a rate of EUR 100 per tonne of CO_2 emissions in 2030.

The reform shall be completed by 30 June 2025.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
9	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Commencement of the retrofit works	Main contractors commenced retrofit works	-	-	-	Q4	2021	The main contractors shall have been appointed by the Office of Public Works and shall have commenced the retrofit works on sites.
10	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit of public buildings	Retrofit of public buildings	-	-	-	Q2	2026	At least 7 500 square metres retrofitted, achieving at least 30% reduction in estimated primary energy consumption.
11	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit work of the Tom Johnson House is completed	Completion of retrofit of the Tom Johnson House	-	-	-	Q4	2023	A full retrofit of the Tom Johnson House to building energy rating A2 standard or higher and achieving at least 30 % reduction in primary energy use shall have been completed.
12	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Signature of a framework contract for zero-emission rolling stock using zero-emission propulsion	Framework Contract for zero-emission rolling stock using zero-emission propulsion	-	-	-	Q2	2022	A ten-year framework contract shall have been signed by Irish Rail for zero-emission rolling stock using zero-emission propulsion for the Irish rail network.
14	1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail	Milestone	Awarding design contract Kent station	Notification of the award of the design contract for Kent station through-running platform	-	-	-	Q4	2021	A contract shall have been awarded to undertake the design for the Kent station through-running platform.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
15	1.4.1 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Construction contracts award	The construction contracts are awarded	-	-	-	Q4	2022	Construction contracts shall have been awarded. EUR 4 900 000 shall have been committed on award of these contracts.
16	1.4.1 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Through-running platform constructed	The through-running platform is constructed	-	-	-	Q4	2024	The Kent Station through-running platform shall have been constructed.
17	1.4.2 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Submission of environmental impact assessment	Environmental impact assessment report submitted to planning authorities	-	-	-	Q3	2022	Irish Rail shall have submitted to the planning authorities an environmental impact assessment report on the double-tracking of Glounthaune to Midleton, in compliance with the requirements of Directive 2011/92/EU as amended by Directive 2014/52/EU.
18	1.4.2 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Construction contract awarded	The construction contract is awarded	-	-	-	Q4	2022	The main construction contract shall have been awarded. EUR 48 400 000 shall have been committed on award of this contract.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
19	1.4.2 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Commencement of works Glounthaune-Midleton line	Commencement of works on double track for Glounthaune-Midleton the line	-	-	-	Q1	2024	Work on the double-tracking of the current Glounthaune-Midleton single line shall have been commenced. The start of the work shall have been formalised through a confirmation issued by the National Transport Authority.
20	1.4.2 Enable future electrification through targeted investment in Cork commuter rail	Target	Track installation works between Glounthaune and Midleton	-	Km	0	7,5	Q2	2026	At least 7,5 kilometres of track installed between Glounthaune and Midleton.
21	1.4.3 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Main design and build contract awarded	The main design and build contract related to the re-signalling of the lines is awarded	-	-	-	Q4	2022	The main design and build contract shall have been awarded. EUR 34 600 000 shall have been committed on award of this contract.
22	1.4.3 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Acceptance of detailed design scheme	Acceptance of final detailed design and build scheme by the National Transport Authority	-	-	-	Q4	2023	The final design and build scheme for re-signalling of the lines shall have been accepted.
23	1.4.3 Enable future electrification	Target	Installation of signalling system	-	Km	0	62	Q2	2026	At least 62 kilometres of signalling shall have been installed.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	through targeted investment in Cork commuter rail									
24a	1.5 National Grand Challenge	Milestone	Launch of calls	Call application documents setting out the relevant provisions				Q1	2026	A set of calls shall be launched for the following challenges: - 2050 Challenge - Energy Innovation Challenge - Sustainable Communities Challenge - Future Digital Challenge - Digital for Resilience Challenge - OurTech Challenge - Future Food Systems Challenge - Healthy Environment for All Challenge The call application documents shall exclude research and innovation directly related to the further use of fossil fuels, including downstream use (i.e., related to coal, lignite, oil/petroleum, blue and grey hydrogen, and natural gas), as well as research related to incinerators or landfills. Additionally, the call application documents shall include a provision on technology neutrality.
24	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects	Countersigned letters of offer for selected projects	-	-	-	Q1	2026	Letters of offer shall have been awarded to selected projects for an amount of at least EUR 25 704 947 under the 2050 Challenge, Energy Innovation Challenge, and Sustainable Communities Challenge
27	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects	Countersigned letters of offer for selected projects	-	-	-	Q1	2026	Letters of offer shall have been awarded to selected projects for an amount of at least EUR 20 649 515

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										under the Future Digital Challenge, Digital for Resilience Challenge, and the OurTech Challenge.
30	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects	Countersigned letters of offer for selected projects	-	-	-	Q1	2026	Letters of offer shall have been awarded to selected projects for an amount of at least EUR 19 045 538 under the Future Food Systems Challenge and the Healthy Environment for All Challenge.
32	1.6 Enhanced Rehabilitation of Peatlands	Milestone	Peatlands rehabilitation preliminary study	Publication of a preliminary study that shall be used for the implementation of the measure	-	-	-	Q3	2021	A preliminary study on the rehabilitation of peatlands shall have been published, including environmental objectives, the standards of rehabilitation that shall apply, the list of bogs selected for rehabilitation and the criteria for their selection.
33	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on first bogs	-	Number	0	19	Q4	2021	Improvements shall have started on the rehabilitation of at least 19 bogs. The start of the improvements shall be ensured by site inspections and technical assessments that shall have been provided in a progress report.
34	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on additional bogs	-	Number	19	61	Q4	2023	Rehabilitation improvements of additional bogs shall have commenced for at least an additional 42 bogs. The start of the improvements shall be ensured by site inspection summary reports.
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Rehabilitation works for 24 500 hectares	-	Hectares	0	24 500	Q2	2026	Rehabilitation works shall have been substantially completed for 24 500 hectares.
37	1.7 River basin management plan – Enhanced ambition programme	Milestone	Selection of eligible waste water treatment plants	Publication of the list of at least 10 eligible sites	-	-	-	Q1	2022	A list of at least 10 selected sites for the upgrade shall have been published. It shall have been based on the assessment made by an expert group and it shall have contained the description of the type of upgrade needed.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
38	1.7 River basin management plan – Enhanced ambition programme	Milestone	Start of the upgrade of small waste water treatment plants	Work order issued to works contractor detailing full scope of works and timeline within which this scope is to be completed	-	-	-	Q2	2022	The upgrade works at the small waste water treatment plants shall have commenced through the issuing of a work order to the appointed works contractor.
39	1.7 River basin management plan – Enhanced ambition programme	Target	Waste water treatment plants upgraded	-	Number	0	10	Q3	2025	Commissioning certificates issued for the upgrade of at least 10 waste water treatment plants.
40	1.7 River basin management plan – Enhanced ambition programme	Target	Feasibility studies and assessments evaluating opportunities for upgrades	-	Number	0	20	Q4	2023	Feasibility studies and assessments on at least 20 waste water treatment plants shall have been completed. A summary of the 20 feasibility studies shall have been published on the Irish Water website.
41	1.7 River basin management plan – Enhanced ambition programme	Milestone	Publication of sites selected for the monitoring	Publication of a list of at least 20 sites selected for the monitoring of biological and physico-chemical indicators	-	-	-	Q2	2022	The list of sites to monitor and the conditions of this monitoring shall have been specified by Irish Water.
42	1.7 River basin management plan	Milestone	Publication of the results of monitoring	Publication of results	-	-	-	Q3	2025	The results of the monitoring shall have been published on the Irish Water website.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	– Enhanced ambition programme									
43	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021	Provision in the legislation indicating the entry into force	-	-	-	Q3	2021	The legislation shall have entered into force. It shall require putting the climate neutrality objective by 2050 on a statutory basis, the adoption of the first carbon budget programme in line with the 51% reduction objective for 2030, the annual update of the Climate Action Plan and the realisation of annual climate reporting related to the level of implementation of the policies provided for by the Climate Action Plan and the level of achievement of the reduction in greenhouse gas emissions.
44	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Adoption of the first three 5-yearly carbon budget	Adoption and publication of the first three 5-yearly carbon budget	-	-	-	Q4	2021	The first three 5-yearly carbon budgets shall have been adopted. The carbon budgets shall be in line with the 51% reduction objective by 2030.
45	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	First update of the Climate Action Plan	Adoption and publication of the annual update of the Climate Action Plan	-	-	-	Q3	2022	A revised Climate Action Plan shall have been adopted that defines additional policies and measures as necessary to put Ireland on track towards its stated objective of reducing greenhouse gas emissions by 51% in 2030 compared to 2018 levels and of achieving climate neutrality by 2050. The Climate Action Plan shall be aligned with the framework and objectives of the Climate Action and Low Carbon Development (Amendment) Bill 2021 and be in line with Ireland's obligations under EU climate and energy legislation.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
47	1.9 Carbon Tax	Milestone	Carbon tax rate trajectory legislation	Provision of the legislative act indicating the entry into force of the carbon tax rate trajectory legislation	-	-	-	Q4	2020	Legislation shall have entered into force and shall have introduced the annual rate increases. It shall have set a long term carbon price signal out to 2030 on a legislative basis for the first time. Specific rates for each affected fuel shall be set in legislation and published on the Revenue website.
48	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2021	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2021	The Budget and Finance Bill shall have entered into force and provide for the 2021 annual increase of EUR 7,50 per tonne of CO_2 emission. This increase applies to all affected fuels from the dates specified in Finance Act 2020.
49	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2022	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2022	The Budget and Finance Bill shall have entered into force and shall provide for the 2022 annual increase of EUR 7,50 per tonne of CO_2 emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.
50	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2023	Administrative measures implemented as required to introduce rate increases as set	-	-	-	Q2	2023	The Budget and Finance Bill shall have entered into force and shall provide for the 2023 annual increase of EUR 7,50 per tonne of CO_2 emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				out in Finance Act 2020						
51	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2024	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2024	The Budget and Finance Bill shall have entered into force and shall provide for the 2024 annual increase of EUR 7,50 per tonne of CO_2 emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.
52	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2025	Administrative measures implemented as required to introduce rate increases as set out in Finance Act 2020	-	-	-	Q2	2025	The Budget and Finance Bill shall have entered into force and shall provide for the 2025 annual increase of EUR 7,50 per tonne of CO_2 emission. This increase shall apply to all affected fuels from the dates specified in Finance Act 2020.

B. COMPONENT 2: ACCELERATING AND EXPANDING DIGITAL REFORMS AND TRANSFORMATION

This component of the Irish recovery and resilience plan contributes to addressing the challenges of the digital transformation by supporting the digitalisation of public services and companies, and improving digital skills.

The objective of the component is to accelerate and expand the country's digital transformation by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

The component supports addressing the country-specific recommendations on investment in the digital transition and digital infrastructure, as well as addressing the risk of digital divide, including in the education sector (country-specific recommendation 3 in 2019, and country-specific recommendations 2 and 3 in 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).

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

Investment: 2.1 Construction of a Government data centre

The objective of the measure is to deliver a high-quality data centre.

The investment consists in the construction of the data centre, including the installation of mechanical and electrical components.

Investment: 2.2 Programme to drive the digital transformation of enterprise in Ireland

The objective of the measure is to enhance the digitalisation of businesses in Ireland.

The investment consists of programmes aimed at the digitalisation of companies and the establishment of Irish European Digital Innovation Hubs.

The investment may receive co-funding from the Digital Europe Programme.

Investment: 2.3 Programme to provide digital infrastructure and funding to schools

The objective of the measure is to ensure that learners of primary and post-primary schools are equipped with appropriate digital skills. The measure contributes to addressing regional and digital divide and disparities in Ireland.

The investment consists of two sub-measures in the digital area in schools. The first sub-measure (*2.3.1 Digital Infrastructure and Funding to Schools – Connectivity*) shall provide high-speed broadband connectivity for primary schools, and the second one (*2.3.2 Digital Infrastructure and*

Funding to Schools – ICT infrastructure) shall fund the access to ICT infrastructure, notably by supporting schools to provide digital devices and software to disadvantaged students.

The investment shall be completed by 30 September 2022.

Investment: 2.4 Online response option for the census of population

The objective of the measure is to enable digital submission of census returns.

The investment consists in building a platform that supports the submission of census returns online.

Investment: 2.5 Installation of compute notes

The objective of the measure is maximise the benefit from 5G technologies for public administrations.

The investment consists of the installation of at least 18 compute nodes.

Investment: 2.6 Suite of e-Health projects

The objective of the measure is to support the digitalisation of the Irish healthcare system.

The investment consists of the building and configuration of the core technical IT functionality for a digital hospital ePharmacy solution and going live of an integrated financial management system in at least 46 hospitals or national functions or community health organisations.

Reform: 2.7 Addressing the digital divide and enhancing digital skills

The objective of the measure is to support digital transformation of Irish education and training at all levels (schools, tertiary, lifelong learning), mainstream essential digital skills across all settings, and address the risk of a digital divide.

The reform consists of: (i) a Digital Strategy for Schools 2021-2027 that shall aim to realise the potential of digital technologies in teaching, learning and assessment; (ii) a 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy to help individuals build their digital literacy; (iii) a measure to increase the number of learners recorded as having graduated with high level ICT skills in the SRS, AMS and QBS government databases; and (iv) a measure to support the access to ICT devices, notably by enabling further and higher education institutions to provide laptops to disadvantaged students.

The reform shall be completed by 31 December 2022.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
53	2.1 Construction of a Government data centre	Milestone	Signature of the contract for the building of the data centre facility	Signature of the contract	-	-	-	Q1	2022	The contract awarding the building construction, mechanical and electrical fit out of the data centre shall have been signed.
54	2.1 Construction of a Government data centre	Milestone	Construction of the data centre	Construction of the building	-	-	-	Q2	2025	The building shall have been constructed. The mechanical and electrical components of the data centre shall have been installed. The data centre design shall comply with the European Code of Conduct on data Centre Energy Efficiency.
56	2.2 Digital Transformation of Irish Enterprise	Milestone	Launch of calls for proposals	Publication of calls for proposals	-	-	-	Q2	2022	The initial calls for proposals by Enterprise Agencies for all elements of the programme (such as the voucher schemes) shall have 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.
57	2.2 Digital Transformation of Irish Enterprise	Milestone	European Digital Innovation Hubs established	The European Digital Innovation Hubs are considered established	-	-	-	Q3	2022	At least two European Digital Innovation Hubs (EDIH) under the European Commission's Digital Europe Programme to drive the digital transformation of SMEs, the public service, and the economy more widely shall have been established.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Four Irish EDIHs shall have been designated to go forward to the Commission restricted call for the EU-wide network.
58	2.2 Digital Transformation of Irish Enterprise	Target	Digital transition fund passed for payment	-	EUR	0	23 500 000	Q2	2026	At least EUR 23 500 000 shall have been passed for payment to companies.
59	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network	-	Number	0	750	Q2	2022	The Retail Service Providers shall have installed routers in at least 750 primary schools. These schools shall have been connected to HEAnet schools broadband network.
60	2.3.1 Digital Infrastructure and Funding to Schools – Connectivity	Target	Connection of schools to broadband network	-	Number	750	990	Q3	2022	The Retail Service Providers shall have installed routers in at least 990 primary schools. These schools shall have been connected to HEAnet schools broadband network.
61	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	Milestone	Publication of the circular to schools to communicate the funding criteria	Publication of the circular to schools	-	-	-	Q3	2021	The funding criteria and mechanisms of the programme shall have been finalised and communicated to schools through the publication of a circular for schools.
62	2.3.2 Digital Infrastructure and Funding to	Target	Funding issued to primary and post-primary schools	-	Number	0	3 415	Q4	2021	At least 3 415 primary and post-primary schools shall have received the funding for access to ICT infrastructure. Schools shall receive funding based on the profile of the school, including socio-

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Schools – ICT infrastructure									economic factors, to target learners at risk of educational disadvantage.
63	2.4 Online response option for the census	Milestone	The pilot for the online data collection is tested for verification of feasibility	Testing of the pilot of the online data collection system	-	-	-	Q3	2022	A pilot shall have been implemented and executed to test the online data collection concept. It shall involve the completion of the development and implementation of a pilot online census system and the execution of tests to verify the feasibility of progressing towards a full online census.
65	2.4 Online response option for the census	Milestone	Online data collection system allows for submission of census information	-	-	-	-	Q2	2026	The online data collection system allows for submission of census information.
67	2.5 Installation of compute notes	Target	Installation of compute nodes	-	Number	0	18	Q4	2024	Extracts from the national low latency platform (NLLP) management system confirming that at least 18 compute nodes have been installed.
69	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Award of the contracts for ePharmacy systems	Award of the contracts for the procurement of a digital pharmacy system for hospitals (ePharmacy)	-	-	-	Q3	2021	The procurement process for ePharmacy shall have been completed with supplier contracts signed.
70	2.6.1	Milestone	Completion of building and	Completion of building and configuration	-	-	-	Q4	2023	The building and configuration of the core technical IT functionality for a digital hospital

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	Suite of e-health projects - ePharmacy		configuration of ePharmacy							ePharmacy solution shall have been completed.
72	2.6.2 Suite of e-health projects - integrated financial management system	Milestone	Completion of building and configuration of the integrated financial management system	Completion of building and configuration of the integrated financial management system	-	-	-	Q4	2021	The design, building and configuration of the integrated financial management system shall have been completed in preparation for system testing.
73	2.6.2 Suite of e-health projects - integrated financial management system	Target	Launch of the integrated financial management system	-	Number	0	46	Q4	2025	Stage gate reports shall show that the integrated financial management system has gone live in at least 46 hospitals or national functions or community health organisations.
74	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of Digital Strategy for schools	Publication of the new Digital Strategy for schools	-	-	-	Q4	2021	The Digital Strategy for schools shall have been published. It shall outline the policy of the Department of Education to embed the use of digital technologies in teaching, learning and assessment in the Irish school system, including policy objectives and priorities, and actions that shall be undertaken to achieve the required outcomes in accordance with the objectives.
75	2.7 Addressing the digital divide and enhancing digital skills	Target	Increase of graduates with high level ICT skills	-	Number	-	10 900	Q4	2022	At least 10 900 learners shall be recorded as having graduated in 2021 with high-level ICT skills in the SRS, AMS and QBS government databases. These skills shall be defined as NFQ Level 6 or above.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
76	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of 10 Year Strategy on adult skills	Publication of the 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy	-	-	-	Q3	2021	A 10 Year Adult Literacy, Numeracy and Digital Literacy Strategy shall have been adopted and published. It shall set targets for basic digital literacy acquisition.
77	2.7 Addressing the digital divide and enhancing digital skills	Target	Disadvantaged students equipped with ICT devices	-	Number	0	20 000	Q4	2021	At least 20 000 laptops shall have been provided to disadvantaged students at further and higher education. The laptop specifications shall have been drawn up in conjunction with subject matter experts from higher or further education institutions, and the devices shall be suitable in the context of higher and further education provision.

C. COMPONENT 3: SOCIAL AND ECONOMIC RECOVERY AND JOB CREATION

This component of the Irish recovery and resilience plan contributes to addressing the following challenges: (i) the need to foster activation strategies; (ii) the need to address skill shortages and prepare the workforce for the green and digital transitions; (iii) the need to lower regulatory barriers to entrepreneurship; (iv) the need to strengthen the anti-money laundering framework; (v) the need to address features of the tax system that facilitate aggressive tax planning; (vi) the need to fully implement pension reform plans; (vii) the need to address shortages in social housing supply and improve housing affordability; and (viii) the need to improve the accessibility, resilience, and cost-effectiveness of the healthcare system.

The objectives of the component are: (i) keeping those who are unemployed close to the labour market; (ii) equipping the Irish workforce with the necessary future-oriented skills that are required to boost the innovation and productivity of the small and medium-sized enterprise (SME) sector and skills in support of climate action; and (iii) contributing to strengthening the overall social and economic policy framework to help create an environment that helps maximise investments in activation support and upskilling.

The component contributes to addressing the country-specific recommendations related to employment through active integration support and upskilling (country-specific recommendations 2 in 2019 and 2020), regulatory barriers to entrepreneurship (country-specific recommendation 3 in 2019), anti-money laundering (country-specific recommendation 4 in 2020), aggressive tax planning (country-specific recommendations 1 in 2019, and 4 in 2020), pensions (country-specific recommendation 1 in 2019), social and affordable housing (country-specific recommendations 3 in 2019, and 2 in 2020) and healthcare (country-specific recommendations 1 in 2019 and 2020).

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

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

Investment: 3.2 Solas Recovery Skills Response Programme

The objective of the measure is to support the reskilling and upskilling of workers.

The investment consists in reaching at least 85 567 enrolments in the SOLAS Green Skills Action Programme and the Skills to Compete Initiative.

Investment: 3.3 Technological Universities Transformation Fund

The objective of the measure is to build capacity in education and training in technological universities.

The investment consists in projects under a dedicated TU Education & Training Reforms programme.

Reform: 3.4 Reducing Regulatory Barriers To Entrepreneurship

The objective of the measure is to remove unnecessary regulatory obstacles for SMEs when it comes to establishing and growing their business.

The reform consists in the design, implementation, and verification of application of the SME test. The SME test shall contain four steps for policymakers to consider: (i) SME stakeholder consultation, (ii) identification of affected businesses, (iii) measurement of the impact on SMEs, and (iv) assessment of alternative mechanisms and mitigating measures. In addition, the reform consists in the publication of a project report on the development of a single SME Portal to provide assistance and supports for SMEs.

The reform shall be completed by 31 March 2023.

Reform: 3.5 Anti Money Laundering

The objective of the measure is to reinforce Ireland's anti-money laundering framework.

The reform consists in the publication of a sectoral anti-money laundering/counter financing of terrorism risk assessment of trust or company service providers (TCSPs), the reinforcement of the Anti-Money Laundering Compliance Unit (AMLCU) staff in the Department of Justice, a review report to government on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime and entry into force of legislation introducing an administrative financial sanctions regime .

The reform shall be completed by 30 June 2026.

Reform: 3.6 Aggressive Tax Planning

The objective of the measure is to apply preventative measures to limit opportunities for aggressive tax planning and in particular double non-taxation by means of outbound payments.

The reform consists of: (i) an amendment to the legislation on capital allowances on intangible assets, guidance on the corporate tax residency reform and the entry into force of enhanced Controlled Foreign Company rules. In respect of outbound payments, the reform also includes (ii) the publication of economic analysis by an independent external contractor on the impact of recent reforms affecting payment flows; (iii) a public consultation on the possibility of introducing measures on outbound payments; and (iv) the entry into force of legislation to prevent double non-taxation applying to outbound payments towards jurisdictions on the EU list of non-cooperative jurisdictions, no-tax, and zero-tax jurisdictions. These legislative measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.

The reform shall be completed by 31 March 2024.

Reform: 3.7 Pensions

The objective of the measure is to simplify and harmonise the supplementary pension landscape.

The reform consists of legislative measures that shall support the harmonisation of the tax treatment of employer contributions and help simplify the drawdown process. A first measure consists in removing a rule which prohibits transfer from second pillar occupational schemes to third pillar personal retirement savings accounts (PRSAs), where the individual has more than 15 years qualifying service. A second measure includes removing the benefit-in-kind charge on employer contributions to an employee's pension. A third measure is the potential abolition of the 'approved minimum retirement fund'.

The reform shall be completed by 31 December 2022.

Reform: 3.8 Increasing the provision of social and affordable housing

The objective of the measure is to increase the supply of social and affordable housing.

The reform consists in the entry into operation of the Land Development Agency (LDA) as commercial state agency as provided under the LDA Act. It also consists in the entry into force of the Affordable Housing Act sections related to the affordable purchase scheme for homes on public lands, the cost rental scheme and equity support scheme.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

The reform shall be completed by 31 March 2022.

Reform: 3.9 Health

The objective of the measure is to progress on the implementation of the Sláintecare reform programme to contribute to achieving a universal single-tier healthcare system where everyone has equal access to services based on need irrespective of ability to pay.

The reform consists in implementing the Sláintecare Consultant Contract. The Sláintecare Consultant Contract shall be a ‘public only’ contract of employment for consultants, with no provision for any private practice, on or offsite, and shall introduce increased salary over existing new entrant salary levels. The reform also consists in 96 Community Health Networks (CHNs) having accepted referrals from general practitioners. Finally, it also consists in at least 430 000 patients having received a review under the Chronic Disease Management Structured Treatment Programme.

The reform shall be completed by 31 December 2023

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
80	3.2 Solas Recovery Skills Response Programme	Milestone	Development of skill provision opportunities under the 'Skills to Compete' programme	Skills provision opportunities available for learners to book their place	-	-	-	Q3	2021	'Skills to Compete' skill provision opportunities shall have been made available for booking. They shall include opportunities in the areas of (i) digital skills, (ii) employability (transversal) skills and (iii) specific sector skills.
81	3.2 Solas Recovery Skills Response Programme	Milestone	Development of green skills provision and modules opportunities	Green skills modules and provision opportunities are available for enrolment	-	-	-	Q4	2021	Green skills modules and provision opportunities shall have been made available for booking. They shall cover at least specific skills areas in Near Zero Emission Building and retrofit and a suite of green skills for upskilling and re-skilling. In particular, opportunities shall include specific skills training which may also enable the application of standards higher than NZEB. Compliance with the DNSH Technical Guidance (2021/C58/01) shall be ensured by the exclusion of the following activities from the modules and provision opportunities: - Activities linked to disposal of waste in landfill or incinerators that may cause harm to the environment, - Activities related to fossil fuel (however, it is noted that skills provision activities may target the re-skilling of peat-based plant workers with a view to allow them to take part in different types of activities not covered by this exclusion list), and - Activities where the long-term disposal of waste may cause long-term harm to the environment.
82	3.2	Target	Enrolments of learners in the	-	Number	0	85 567	Q4	2024	The SOLAS Green Skills Action Programme and the Skills to Compete Initiative shall reach at least 85 567

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Solas Recovery Skills Response Programme		Green Skills Action Programme and the Skills to Compete Initiative							enrolments of learners, out of which at least 50% of enrolments under the Skills to Compete Initiative shall be by female learners.
84	3.3 Technological Universities Transformation Fund	Milestone	Project grants awarded under the Education and Training Reforms programme	Project grant agreements are signed by successful applicants	-	-	-	Q1	2022	All grant agreements under the Education and Training Reforms programme shall have been signed by successful applicants, 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. Each grant agreement shall include the financial amount allocated to the successful applicant (technological university (TU) or TU development consortium) and details of the project and timeline. Each proposal shall have clearly demonstrated how gender equality and equal opportunities have been considered in constructing the application, the specific actions that shall be taken, the provision of gender and equality disaggregated data on the beneficiaries of measures, and how these actions shall align with institutional gender action plans. Each grant agreement shall specify that the Higher Education Authority shall make stage payments subject to the achievement of deliverables and criteria for approved projects. Projects shall fall under one of the following categories: - staff skills and development, - curricular and teaching and learning reform, - skills for regional development and for SME, enterprise and social engagement,

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- digital and enabling infrastructure, - nationally shared TU digital services.
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports	Project reports approved by the Higher Education Authority	-	-	-	Q4	2024	The Higher Education Authority shall have issued letters to the Higher Education Institutes in the National Technological University Transformation for Recovery and Resilience (NTUTORR) consortium confirming the approval of the project reports under the Education and Training Reforms Programme.
86	3.3 Technological Universities Transformation Fund	Target	Staff members of all five Technological Universities having participated in upskilling and development activities	-	Number	0	4 000	Q2	2024	At least 4 000 staff members coming from all five technological universities shall have participated in upskilling and development activities related to (i) staff skills and development, (ii) curricular and teaching and learning reform, (iii) skills for regional development and for SME, enterprise and social engagement, (iv) digital and enabling infrastructure, and (v) nationally shared technological universities' digital services.
87	3.3 Technological Universities Transformation Fund	Target	Students of all five technological universities having benefitted from training or learning activities	-	Number	0	9 600	Q2	2024	At least 9 600 students coming from all five technological universities shall have participated in training or learning activities related to (i) curricular and teaching and learning reform, (ii) skills for regional development and for SME, enterprise and social engagement, (iii) digital and enabling infrastructure, and (iv) nationally shared technological universities' digital services.
88	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Publication of a programme for the implementation of the SME Test and communication	Publication of a programme of actions and communication on implementation of the SME Test	-	-	-	Q1	2022	A programme of actions for the implementation of the SME Test, with the objective of removing unnecessary regulatory obstacles for SMEs, shall have been published. The programme shall specify a clear timeline and objectives for the SME test. A Communication on implementation of the SME Test shall also have been issued to all Government

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			to all Government departments	issued to all Government Departments						departments, which shall have requested that the SME Test be fully applied on all relevant legislation.
89	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government, including the establishment of a network and reporting framework	-	-	-	Q2	2022	All actions identified in the programme of actions set out in Milestone 88 shall have been implemented according to the timeline defined in that programme. A network shall have been established and shall include a nominated member from each Government Department, unless an appropriate justification was given by a particular Department for not nominating a member. A reporting framework shall have been established and shall allow for the monitoring of application of the SME Test across Government.
90	3.4 Reducing Regulatory Barriers To Entrepreneurship	Target	Government Departments having applied the SME test	-	Number	0	5	Q1	2023	At least five Government Departments shall have applied the SME Test at least once in 2022. This shall be evidenced by the data on the application of the SME Test published on a dedicated centralised website.
91	3.5 Anti-Money Laundering	Target	Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU)	-	Number	0	120	Q4	2021	At least 120 inspections of TCSPs (either onsite or remotely) shall have been carried out by AMLCU regulatory investigators. AMLCU shall have recruited at least two additional staff in 2021, including at least one with specialist skills in forensic accounting, to assist with the supervision and management of TCSPs. Inspections shall have considered legal obligations of TCSPs including: scope of the authorisation; business risk assessment; customer risk assessment; policies and procedures; staff training and instruction; customer due diligence and beneficial ownership of clients; suspicious transaction reporting. Following an inspection, the TCSP shall have been

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										rated as high risk, medium- high risk, medium- low risk or low risk and this shall inform the level of future inspections.
92	3.5 Anti-Money Laundering	Milestone	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, including recommendations on expanding the toolkit to include an administrative financial sanctions regime	-	-	-	Q4	2021	The review report on the feasibility of amending the primary legislation to expand the regulatory toolkit to include an administrative financial sanctions regime, including recommendations towards such an expansion of the regulatory toolkit where considered feasible, shall have been submitted by the working group to Government.
93	3.5 Anti-Money Laundering	Milestone	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs)	-	-	-	Q1	2022	An anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of Trust or Company Service Providers (TCSPs) by the Anti-Money Laundering Steering Committee (AMLSC) shall have been published. The analysis in the risk assessment shall be based on responses received to a detailed questionnaire issued to all relevant TCSP supervisors. The methodology applied in this assessment shall be the methodology recommended by the European Commission, as applied in the European Commission's supra-national risk assessment.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation introducing an administrative financial sanctions regime	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q2	2026	Legislation shall have entered into force introducing an administrative financial sanctions regime covering, at a minimum, Trust or Company Service Providers for which the Minister for Justice, Home Affairs and Migration is the competent authority.
95	3.6 Aggressive Tax Planning	Milestone	Amendment of capital allowances on intangible assets	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q3	2020	Legislation shall have entered into force. It shall have amended capital allowances on intangible assets to provide that all assets acquired from October 2020 are fully within the scope of balancing charge rules in line with international best practice.
96	3.6 Aggressive Tax Planning	Milestone	Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions	Publication of a circular and provision in the legislation indicating the entry into force of the legislation	-	-	-	Q1	2021	Publication of a circular concerning the amendment of Ireland's corporate tax residence rules to prevent Irish incorporated companies from being stateless for tax purposes and to shut down structures (such as the so-called 'Double Irish') that were designed to exploit gaps in US anti-avoidance rules. Legislation shall have enhanced CFC rules to apply to the list of non-cooperative jurisdictions, exceeding the minimum requirements for ATAD in Part 35B of the Taxes Consolidation Act, 1997, concerning controlled foreign companies ('CFCs'). Section 835YA shall disapply section 835T (the Effective tax rate exemption), section 835U (the Low profit margin exemption) and section 835V (the Low accounting profit exemption) so that an Irish resident company with a CFC resident in a jurisdiction that is included on the EU Code of Conduct list of non-cooperative jurisdictions for tax purposes in an accounting period of the CFC may not avail of the aforementioned exemptions.
97	3.6 Aggressive Tax Planning	Milestone	Economic analysis on outbound	Publication of economic analysis on	-	-	-	Q4	2021	The economic analysis by an independent external contractor shall have been published. It shall have examined payment flows (including interest, royalties

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			payment flows and recent reforms and public consultation on measures applying to outbound payments	outbound payment flows and recent reforms and publication of public consultation summary on measures applying to outbound payments						and dividends to/from EU Member States and non-EU jurisdictions including offshore financial centres) and the practical impact of the implementation of recent reforms to Ireland's corporate tax code, and key reforms in other jurisdictions notably the United States, on these flows. Public consultation shall also have taken place on the possibility of introducing measures applying to outbound payments and shall have been published on Department of Finance website. The consultation shall have been opened for stakeholder input for a period of at least six weeks. Measures considered in the public consultation shall have included the application of withholding taxes and the introduction of non-deductibility of outbound payments.
98	3.6 Aggressive Tax Planning	Milestone	Legislation applying to outbound payments to prevent double non-taxation introduced	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q1	2024	Legislation shall have entered into force. It shall apply to outbound payments (interests, royalties and dividends) to prevent double non-taxation, also applying beyond countries listed on the EU list of non-cooperative tax jurisdictions, including all no-tax and zero-tax jurisdictions. Measures shall include withholding taxes or non-deductibility of outbound payments. In the case of dividends, measures shall include withholding taxes since dividends cannot be deducted.
99	3.7 Pensions	Milestone	Report on supplementary pension landscape	Publication of report by the Interdepartmental Pensions Reform and Taxation Group to help simplify and harmonise the	-	-	-	Q4	2020	A report by the Interdepartmental Pensions Reform and Taxation Group shall have been published. It shall have presented a number of recommendations on how to advance the goal of simplifying and harmonising the supplementary pension landscape.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				supplementary pension landscape						
100	3.7 Pensions	Milestone	Legislative measures to simplify and harmonise the supplementary pension's landscape	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q4	2022	Legislation shall have entered into force taking into account the following specific recommendations of the report mentioned in milestone 99: (i) it shall remove a rule which prohibits transfers from second pillar occupational schemes to third pillar personal retirement savings accounts (PRSAs), where the individual has more than 15 years qualifying service; (ii) it shall remove the benefit-in-kind charge on employee's pension; and (iii) it shall abolish the 'approved minimum retirement fund'. This shall support the harmonisation across pension products and occupational pension schemes, including the tax treatment of employer contributions to employees' pensions, and shall also contribute to the simplification of the drawdown process
101	3.8 Increasing The Provision Of Social And Affordable Housing	Milestone	Entry into operation of the LDA as a commercial state agency	Entry into operation of LDA as commercial state agency	-	-	-	Q4	2021	The Land Development Agency Bill shall have entered into force and the Land Development Agency (LDA) shall have been established as a Designated Activity Company under the Companies Act. The purposes of the LDA shall include to increase the supply of housing in the State and in particular social and affordable housing. It is expected that this measure does no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01).

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										In particular, the LDA shall ensure compliance with relevant EU and national environmental legislation, and shall require the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.
102	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale through the new Affordable Purchase scheme for homes on public lands	-	Number	0	100	Q3	2023	At least 100 homes shall have been made available for sale through the Affordable Purchase Scheme for homes on public lands.
103	3.8 Increasing The Provision Of Social And	Target	Homes delivered under the cost rental scheme	-	Number	0	450	Q3	2023	At least 450 homes shall have been completed and tenanted under the cost rental scheme.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Affordable Housing									
104	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale to purchasers who avail of the equity support scheme	-	Number	0	100	Q3	2023	At least 100 homes shall have been made available for sale to purchasers who avail of the equity support scheme.
105	3.9 Health	Milestone	Entry into operation of Sláintecare Consultant Contract	Entry into operation of Sláintecare Consultant Contract	-	-	-	Q3	2021	The Sláintecare Consultant Contract shall have entered into operation. It shall include increased salary over existing new entrant salary levels and new contractual arrangements for consultants. The contract shall be a 'public only' contract of employment, with no provision for any private practice, on or offsite. The new contract shall have been applicable to all contracts issued after 30 September 2021 at the latest. All existing consultants shall have been offered the opportunity to switch permanently to the Sláintecare Consultant Contract, but shall have been able to retain the option to remain on their existing contract.
106	3.9 Health	Target	Community Health Networks accepting referrals from general practitioners	-	Number	0	96	Q4	2022	A total of 96 Community Health Network (CHN) shall have accepted referrals from general practitioners.
107	3.9 Health	Target	Patients participating in the Chronic Disease Management Structured	-	Number	-	430 000	Q4	2023	The Chronic Disease Management Structured Treatment Programme shall be expanded to eligible patients aged 18 years and over. At least 430 000 patients shall have received a review under the Chronic Disease Management Structured Treatment Programme.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			Treatment Programme							

D. AUDIT AND CONTROL

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

A repository system for recording, storing and making available all relevant data related to the implementation of the recovery and resilience plan - the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners - shall be operational before the first payment request is submitted. Ireland shall submit a dedicated audit report before the first payment request confirming the effectiveness of the functionalities of the repository system. The audit report shall be undertaken to analyse any related weaknesses found and corrective actions taken or planned.

In addition, before making the first payment request under the Recovery and Resilience Facility, Ireland shall ensure that the administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body is guaranteed by means of a workload analysis.

The Implementing Body with the objective of strengthening the framework further to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding shall issue instructions to the Accountable Departments on ex-ante conflict of interests and double funding checks, on fraud risk assessment and on-the-spot verifications.

Milestone 110 under this measure shall be fulfilled by the time of submission of the second request for payment to the Commission.

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

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
108	Monitoring and implementation of the plan	Milestone	Repository system for audit and controls: information for monitoring implementation of RRF	An audit report confirming repository system functionalities	-	-	-	Q4	2021	A repository system for monitoring the implementation of the RRF shall be in place and operational before the first payment request. The system shall 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 points (i) to (iii) of point (d) of Article 22(2) of the RRF Regulation.
109	Monitoring and implementation of the plan	Milestone	Administrative capacity of the Implementing Body and the audit body	A report confirming the commitment of resources for the Implementing Body and the audit body	-	-	-	Q4	2021	The administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body shall be guaranteed by the first payment request by means of a workload analysis.
110	Monitoring and implementation of the plan	Milestone	Strengthening framework to prevent, detect, and correct any serious irregularities	Issued instructions	-	-	-	Before the second payment request	Before the second payment request	The Implementing Body of the Irish Recovery and Resilience Plan shall issue instructions to the Accountable Departments with the objective to strengthen the framework to prevent, detect, and correct any serious irregularities such as fraud, conflict of interest, corruption and double funding. These instructions shall include, as a minimum: (a) Instructions for the Accountable Departments to conduct ex-ante conflict of interests and double funding checks through the use of

										appropriate national databases and data mining and risk scoring tools. The instructions should also include which data must be collected and reported by Accountable Departments from final recipients; (b) Instructions for the Accountable Departments to conduct a fraud risk assessment for their respective RRF measures; (c) Clear procedures for on-the-spot verifications to be performed by the Accountable Departments.

E. REPOWEREU

This component of the Irish recovery and resilience plan is structured around six measures and contributes to addressing the challenges of the green transition, in particular the need to improve energy efficiency in buildings, accelerate the development of additional generation capacity from renewable energy sources, reduce dependency on imported fossil fuels, and improve the availability and accessibility of net-zero public transportation.

The objective of the REPowerEU chapter of the Irish recovery and resilience plan is to:

- Increase and accelerate the deployment of renewable energy by increasing the production capacity of sustainable biomethane and accelerating the deployment of offshore wind energy through the adoption of a policy statement on the establishment of a plan-led regime, the adoption of a designated maritime area plan, and the commencement of an auction for development rights to these areas.

- Boost energy efficiency and reducing energy system costs by providing retrofit schemes to public buildings such as administrative buildings, hospitals and schools, and reducing primary energy consumption in public buildings.

- Bolster the provision of sustainable and net-zero public transport through the construction of battery charging infrastructure for the Dublin City Centre to Drogheda line, part of Ireland's Core Network under the TEN-T Regulation.

All measures included in the Irish REPowerEU chapter have cross-border or multi-country effects. Increasing the share of renewable energy sources, either through auctions for offshore renewable energy sources or supporting the upscaling of a sustainable biomethane industry, has a cross-border or multi-country dimension because it contributes towards ensuring the security of supply as well as removing bottlenecks in the energy flows and freeing up excess capacity for interconnection purposes. Similarly, addressing primary energy consumption and reducing energy demand also contributes towards cross-border objectives through freeing up capacity, and thereby supply, for other Member States. Lastly, increasing the availability and accessibility of net-zero public transport in TEN-T corridors is likely to help reduce the demand for fossil fuels for the purposes of private transport.

The REPowerEU chapter supports addressing the country-specific recommendations on reducing the overall reliance on fossil fuels (country-specific recommendation 4.1 in 2022 and 4.1 in 2023) by accelerating the deployment of renewable energy, in particular offshore wind and sustainable biomethane, and rationalising the planning and permitting framework for renewables (country-specific recommendation 4.2 in 2022 and 4.4 in 2023), as well as implementing additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs (country-specific recommendation 4.5 in 2023). In addition, through retrofit measures bringing reductions in public sector energy consumption, the chapter helps addressing the recommendation to expand public investment for the green transition and energy security (country-specific recommendation 1 in 2022).

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

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

Investment: 5.1 Upscaling a Biomethane Industry in Ireland

The objective of this measure is to boost the production and uptake of sustainable biomethane.

The investment consists of the adoption by the Irish government of a National Biomethane Strategy and funding a capital grant for the construction or upgrade of production facilities.

Investment: 5.2 Drogheda Charging Infrastructure

The objective of the investment is to construct rail transport charging infrastructure.

The investment consists of the installation of train battery charging infrastructure with a charging capacity of at least 3.5 megawatt-hours (MWh).

Investment: 5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder

The objective of the investment is to provide energy retrofits for the healthcare sector.

The investment consists of energy efficiency works in at least eight Health Sector Executive (HSE) buildings.

Investment: 5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme

The objective of the investment is to renovate all, or sections of, a selection of primary and post-primary schools and to help deliver the Energy Profile Inventory of Schools programme.

The investment consists of energy efficiency works in at least 32 schools.

Investment: 5.5 Retrofit of No.6 Ely Place

The objective of this investment is to retrofit a public building on the site of no. 6 Ely Place in Dublin.

The measure consists of the retrofitting of at least 3 500 square meters of the building.

Reform: 5.6: Offshore Renewable Electricity Support Scheme (ORESS).

The objective of the reform is to accelerate the uptake of offshore renewable energy sources in Ireland.

The reform consists of the publication of a policy statement by the Irish Government, the approval of the South Coast Designated Maritime Area Plan, and the publication of the final result of the Tonn Nua Offshore Renewable Electricity Support Scheme auction.

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

Nr.	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
111	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Strategy for the production and deployment of sustainable biomethane	Adoption and publication of the Strategy	-	-	-	Q2	2024	The Irish government shall adopt and publish the National Biomethane Strategy. The Strategy shall identify actions to support the development of the sustainable biomethane industry.
112	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Call for applications for the construction or upgrade of biomethane plants	Call for applications published	-	-	-	Q4	2024	Publication of the call for applications for grants for the construction or upgrade of biomethane plants. The terms and conditions for the grant shall require the compliance with the Renewable Energy Directive 2018/2001/EU, in particular that the facilities meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29-31 and the rules on food and feed-based biofuels set out in Article 26. It shall also include the selection criterion that the traffic of trucks transporting biowaste shall be minimised.
113	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Construction or upgrade of biomethane	Construction or upgrade of biomethane production facilities	-	-	-	Q2	2026	Construction or upgrading of biomethane production facilities

Nr.	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			production capacity							for a capacity of at least 0.39 terawatt-hours.
114	5.2 Drogheda Charging Infrastructure	Milestone	Award of the contracts for train charging infrastructure and stabling works	Award of contracts	-	-	-	Q2	2024	The contract for train-charging infrastructure installation at Drogheda and the contract for the stabling works shall have been awarded.
115	5.2 Drogheda Charging Infrastructure	Milestone	Installation of battery train charging infrastructure	Installation of battery charging infrastructure	-	-	-	Q2	2026	Installation of battery electric train charging infrastructure.
117	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Energy efficiency works in HSE buildings.	Building energy rating for energy efficiency works	-	-	-	Q2	2026	Estimated primary energy use shall have been reduced by at least 30% in at least eight HSE buildings.
119	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme	Milestone	Energy efficiency works in schools	Building energy rating for energy efficiency works	-	-	-	Q2	2026	Estimated primary energy use shall have been reduced by at least 30% in at least 32 school buildings.
121	5.5 Retrofit of no. 6 Ely Place	Milestone	Retrofitting works in public office building	Building energy rating for retrofitting works	-	-	-	Q1	2026	Retrofit works for at least 3 500 square meters of the building located on 6 Ely Place. This shall lead to an at least 30% reduction in estimated primary energy use.
122	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Publication of statement and approval of South Coast	Publication of statement and approval of South Coast	-	-	-	Q4	2024	A statement by the Irish Government shall have been published, specifying a target of at least 5 GW of grid connected offshore wind to be delivered by

Nr.	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			Designated Maritime Area Plan	Designated Maritime Area Plan						2030 and setting out the parameters of the policy. The South Coast Designated Maritime Area Plan shall have been approved.
123	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Final Auction Results	Publication of Final Auction Results	-	-	-	Q1	2026	The Final Auction Results shall have been published.

2. ESTIMATED TOTAL COST OF THE RECOVERY AND RESILIENCE PLAN

The estimated total cost of the recovery and resilience plan of Ireland is EUR 1 153 797 007.

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):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
95	3.6 Aggressive Tax Planning	Milestone	Amendment of capital allowances on intangible assets
47	1.9 Carbon Tax	Milestone	Carbon tax rate trajectory Legislation
99	3.7 Pensions	Milestone	Report on supplementary pension landscape
96	3.6 Aggressive Tax Planning	Milestone	Corporate Tax residency reform and enhanced controlled foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions
48	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2021
32	1.6 Enhanced Rehabilitation of Peatlands	Milestone	Peatlands rehabilitation preliminary study
43	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Entry into force of Climate Action and Low Carbon Development (Amendment) Bill 2021
45	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	First update of the Climate Action Plan
69	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Award of the contracts for ePharmacy systems
76	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of 10 Year Strategy on adult skills
80	3.2 Solas Recovery Skills Response Programme	Milestone	Publication of all skill provision opportunities under the 'Skills to Compete' programme
105	3.9 Health	Milestone	Entry into operation of Sláintecare Consultant Contract
61	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	Milestone	Publication of the circular to schools to communicate the funding criteria
9	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Commencement of the retrofit works

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
14	1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an additional platform at Kent Station	Milestone	Awarding design contract Kent station
33	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on first bogs
44	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Adoption of the first three 5-yearly carbon budgets programme
62	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	Target	Funding issued to primary and post-primary schools
72	2.6.2 Suite of e-health projects - integrated financial management system	Milestone	Completion of building and configuration of the integrated financial management system
74	2.7 Addressing the digital divide and enhancing digital skills	Milestone	Publication of Digital Strategy for schools
77	2.7 Addressing the digital divide and enhancing digital skills	Target	Disadvantaged students equipped with ICT devices
81	3.2 Solas Recovery Skills Response Programme	Milestone	Publication of all Green skills provision and modules opportunities
91	3.5 Anti-Money Laundering	Target	Inspections of Trust or Company Service Providers (TCSPs) carried out by the Anti-Money Laundering Compliance Unit (AMLCU)
92	3.5 Anti-Money Laundering	Milestone	Review of the Regulatory enforcement toolkit under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010
97	3.6 Aggressive Tax Planning	Milestone	Economic analysis on outbound payment flows and recent reforms and public consultation on measures applying to outbound payments
101	3.8 Increasing The Provision Of Social And Affordable Housing	Milestone	Entry into operation of the LDA as a commercial state agency
108	Monitoring and implementation of the plan	Milestone	Repository system for audit and controls: information for monitoring implementation of RRF
109	Monitoring and implementation of the plan	Milestone	Administrative capacity of the Implementing Body and the audit body
37	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Milestone	Selection of eligible waste water treatment plants
53	2.1 Development of a shared Government data centre	Milestone	Signature of the contract for the building of the data centre facility
84	3.3 Technological Universities Transformation Fund	Milestone	Project grants awarded under the Education and Training Reforms programme
88	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Publication of a programme for the implementation of the SME Test and communication to all Government departments
93	3.5 Anti-Money Laundering	Milestone	Publication of an anti-money laundering / counter financing of terrorism Sectoral Risk Assessment of

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			Trust or Company Service Providers (TCSPs)
38	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Milestone	Start of the upgrade of small waste water treatment plants
41	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Publication of sites selected for the monitoring
49	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2022
56	2.2 Digital Transformation of Irish Enterprise	Milestone	Launch of calls for proposals
59	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network
89	3.4 Reducing Regulatory Barriers To Entrepreneurship	Milestone	Implementation of all identified actions to ensure a consistent uptake of the SME Test across Government
12	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Signature of contract for electric / battery-electric fleet
		Instalment Amount	EUR 323 803 933

1.2. Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Milestone	Launch of call for proposals
17	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Submission of environmental impact assessment
57	2.2 Digital Transformation of Irish Enterprise	Milestone	European Digital Innovation Hubs established
63	2.4 Online response option for the census	Milestone	The pilot for the online data collection is tested for verification of feasibility
60	2.3.1 Digital Infrastructure and Funding to Schools - Connectivity	Target	Connection of schools to broadband network
15	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an additional platform at Kent Station	Milestone	Construction contracts award
18	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Construction contract awarded
21	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Main design and build contract awarded
75	2.7 Addressing the digital divide and enhancing digital skills	Target	Increase of graduates with high level ICT skills

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
100	3.7 Pensions	Milestone	Legislative measures to simplify and harmonise the supplementary pension's landscape
106	3.9 Health	Target	Community Health Networks accepting referrals from general practitioners
90	3.4 Reducing Regulatory Barriers To Entrepreneurship	Target	Government Departments having applied the SME test
50	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2023
102	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale through the new Affordable Purchase scheme for homes on public lands
103	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes delivered under the cost rental scheme
104	3.8 Increasing The Provision Of Social And Affordable Housing	Target	Homes made available for sale to purchasers who avail of the equity support scheme
110	Monitoring and implementation of the plan	Milestone	Strengthening framework to prevent, detect, and correct any serious irregularities
		Instalment Amount	EUR 115 511 906

1.3. Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
11	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit work of the Tom Johnson House is completed
22	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Milestone	Acceptance of scheme detailed design
34	1.6 Enhanced Rehabilitation of Peatlands	Target	Start of works on additional bogs
40	1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants	Target	Feasibility studies and assessments assessing opportunities for further upgrades
70	2.6.1 Suite of e-health projects - ePharmacy	Milestone	Completion of building and configuration of ePharmacy
107	3.9 Health	Target	Patients participating in the Chronic Disease Management Structured Treatment Programme
19	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Milestone	Commencement of works Glounthaune-Midleton line
98	3.6 Aggressive Tax Planning	Milestone	Legislation applying to outbound payments to prevent double non-taxation introduced
51	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2024
52	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2025

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
86	3.3 Technological Universities Transformation Fund	Target	Staff members of all five Technological Universities having participated in upskilling and development activities
87	3.3 Technological Universities Transformation Fund	Target	Students of all five technological universities enrolled in a new or reformed curriculum or having benefitted from new or reformed training or learning activities
111	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Strategy for the production and deployment of sustainable biomethane
114	5.2 Drogheda Charging Infrastructure	Milestone	Award of the contracts for train charging infrastructure and stabling works
		Instalment Amount	EUR 240 286 336

1.4. Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
16	1.4.1 Enable future electrification through targeted investment in Cork commuter rail	Milestone	Through through-running platform constructed
67	2.5 Installation of compute nodes	Target	Installation of compute nodes
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports
54	2.1 Construction of a Government data centre	Milestone	Construction of the data centre
73	2.6.2 Suite of e-health projects - integrated financial management system	Target	Launch of the integrated financial management system
82	3.2 Solas Recovery Skills Response Programme	Target	Enrolments of learners in the Green Skills Action Programme and the Skills to Compete Initiative
112	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Call for applications for the construction or upgrade of production facilities
122	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Publication of policy statement and approval of South Coast Designated Maritime Area Plan
		Instalment Amount	EUR 249 302 195

1.5. Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
39	1.7 River Basin Management Plan -	Target	Small waste water treatment plants upgraded
42	1.7 River Basin Management Plan	Milestone	Final report
24	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
24a	1.5 National Grand Challenge	Milestone	Launch of calls
27	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects
20	1.4.2 Enable future electrification through targeted investment in Cork commuter rail	Target	Track installation works between Glounthaune and Midleton
30	1.5 National Grand Challenge	Milestone	Award of letters of offer for selected projects
58	2.2 Digital Transformation of Irish Enterprise	Target	Digital transition fund passed for payment
65	2.4 Online response option for the census	Milestone	The pilot for the online data collection is tested for verification of feasibility
23	1.4.3 Enable future electrification through targeted investment in Cork commuter rail	Target	Installation of re-signalling works
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Substantial completion of rehabilitation work
10	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit of public buildings
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation introducing an administrative financial sanctions regime
113	5.1 Upscaling a Biomethane Industry in Ireland	Target	Construction or upgrade of biomethane production capacity
115	5.2 Drogheda Charging Infrastructure	Milestone	Installation of battery train charging infrastructure
117	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Energy efficiency works in HSE sites.
119	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools	Milestone	Energy efficiency works in schools
121	5.5 Restoration and Refurbishment of no. 6 Ely Place	Milestone	Retrofitting works in public office building
123	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Final Auction Results
		Instalment Amount	EUR 224 892 637

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 Ireland shall take place in accordance with the following arrangements set out in the plan:

- An Implementing Body shall have been created within the Department of Public Expenditure and Reform. It shall be responsible for the overall strategic monitoring and management of the plan as well as for the coordination among Irish authorities. The Implementing Body shall report to the Minister for Public Expenditure and Reform. It shall provide technical and systems support and communicate at national level to promote and publicise funding from the RRF.
- The Implementing Body shall also be the body drawing up the requests for payment to the Commission. Every payment application shall be accompanied by a management declaration and a summary of audits and controls undertaken by the Independent Audit Body for the plan, summarising the scope of the controls undertaken, the weaknesses identified, and the corrective actions undertaken. To that end, the Implementing Body shall collect the results of audit procedures undertaken by the Independent Audit Body, as well as all cases of serious irregularities, including cases of fraud or suspicion of fraud, corruption and conflict of interests, which shall feed into the summary of audits.
- The Internal and EU Audit Unit of the Department of Public Expenditure and Reform shall be the Independent Audit Body for the plan. The Independent Audit Body shall be responsible for conducting audits on the achievement of milestones and targets, through an appropriate sampling methodology. It shall verify the management declaration before each payment request is sent to the Commission. Risk assessment shall be performed on an ongoing basis and shall be used as the basis for the audit plan. The Independent Audit Body shall function professionally, adhering to the Internal Audit Standards (2012) of the Department of Public Expenditure and Reform and taking account of the Code of Ethics and International Standards of the Institute of Internal Auditors, in particular, the International Professional Practices Framework (IPPF). It shall be ensured that the selected sample includes a sufficient number of measures.
- Accountability for the delivery of a specific measure and the reporting on it shall lie with a department or another body designated as accountable for that measure, although other departments or other bodies may also be involved in some aspects of the implementation of that measure. The plan includes a list of departments and other bodies designated as accountable for each measure.
- Accountable departments and other bodies shall be required to apply the Public Spending Code that contains a set of rules, procedures and guidance to ensure value for money in public expenditure across the Irish Public Service. Accountable departments and other bodies shall be responsible for meeting all regulatory, monitoring and control requirements, reporting on their respective milestones and targets, reporting on costs as appropriate, communicating at project level, and record keeping.
- All responsible departments and bodies as well as the Implementing Body shall be represented in a Delivery Committee, which shall be established. The Delivery Committee shall meet at least quarterly. It shall be chaired by the Department of Public Expenditure and Reform, and deputy co-chaired by the Department of Taoiseach and the Department of Finance, at senior official level. It shall maintain ongoing oversight over the implementation of the plan and address issues as they arise.

The Delivery Committee shall be tasked with driving measure delivery and provide a forum for collaboration and coordination across the plan. Issues related both to the implementation of the plan and to the European Semester shall be subject to close cooperation between the Department of Public Expenditure and Reform, the Department of Taoiseach and the Department of Finance.

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

The Implementing Body, within the Department of Public Expenditure and Reform, shall act as a single contact point for the Commission. It shall act as a coordinating body for monitoring progress on milestones and targets, oversee the implementation of control measures, provide confirmation on the reliability of the data and the progress of measures, and provide reporting and request for payments.

A dedicated RRF information system, which is under development and subject to a dedicated milestone (number 108), shall be used by the Implementing Body for the implementation of the plan. Its core functionalities, or a contingency system with the required core functionalities, shall be in place by the first payment request. A repository system shall record and store the relevant data related to the implementation of the recovery and resilience plan, in particular on the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners, by the first payment request. The Implementing Body shall be able to provide access to the underlying relevant data to the Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 1 of this Annex, Ireland shall submit to the Commission a duly justified request for payment of the financial contribution. Ireland 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.