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Delegations will find attached document COM(2025) 56 final.

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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 11046/21 INIT; ST 11046/21 ADD 1) of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

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: 1.2 Accelerate the Decarbonisation of the Enterprise Sector

The objective of this investment is to support the decarbonisation of enterprises, foreign- and indigenous-owned, by incentivising the installation of energy metering and monitoring control systems, and increasing the uptake of carbon neutral low/medium temperature heating in the manufacturing industry.

This investment helps to finance projects through two funds. First, the investment shall provide funding to the Enterprise Emissions Reduction Investment Fund, which targets enterprises in the manufacturing sector *(1.2.1 Accelerate the Decarbonisation of the Enterprise Sector Accelerate the decarbonisation of the enterprise sector - Enterprise Emissions Reduction Investment Fund).* Second, it shall support the Climate Planning Fund for Business, targeting enterprises *(1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Planning Fund for Business)*.

This fund targets identification of CO_2 abatement opportunities for companies, projects for lower-carbon products, or research and development of new low carbon products.

It is expected that this investment 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 investment and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, if bioenergy technology is to be supported as a carbon reducing technology, assurance shall be provided that biomass meets the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and related implementing and delegated acts. In this context, for pollution prevention and control, in residential environments, compliance with air quality standards set by Directive 2008/50/EU shall be ensured and the supported technologies shall comply with the applicable Best Available Technologies (BAT) conclusions under the Industrial Emissions Directive (Directive 2010/75/EU). Only high efficiency, eco-design compliant boilers shall be eligible for support under this measure. The eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[1]; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The investment shall be completed by 31 August 2026.

Investment: 1.3 Public Sector Retrofit Pathfinder Project

The objective of this investment is to finance a major upgrade of public office buildings by investing in energy efficiency and modernisation upgrades in order to significantly reduce their carbon footprint and prolong their useful lifespan.

The measure consists of:

- The upgrade of at least 5 400 m² of public office accommodation located throughout Ireland with building energy ratings of C3 or less. The upgrade shall achieve at least a 30 % reduction in primary energy use and building energy ratings of at least B.

- A deep retrofit of the Tom Johnson House in Dublin. The target building energy rating after refurbishment shall be at least A2 and the improvement shall represent at least a 30 % reduction in primary energy use.

It is expected that those investments do no significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the investments and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the first at least 70% (by weight) of the

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

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 Directive and EU construction and Demolition Waste Management Protocol. Second, operators shall limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.

The implementation of this investment shall be completed by 31 December 2025.

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

The objective of the investment is to enable the future electrification of railways in the Cork metropolitan area, in order to to expand sustainable mobility policy in the region of Cork, reduce car use and increase the uptake of public transport, thus contributing to reducing greenhouse gas emissions.

The investment consists of the following three sub-investments:

- The first sub-investment includes the creation of an additional through-running line, with an extended platform at Kent Station, in compliance with accessibility objectives *(1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an extended platform at Kent Station)*.

- The second sub-investment consists in double-tracking the current single line and signalling work for the twin line section, between Glounthaune and Midleton *(1.4.2 Enable Future Electrification through targeted Investment in Cork Commuter Rail - Double tracking of the current single line between Glounthaune and Midleton)*.

- The third sub-investment relates to the re-signalling of at least 62 km of the lines for the Cork Area Commuter network *(1.4.3 Enable Future Electrification through targeted Investment in Cork Commuter Rail - Re-signalling of the lines)*.

The investment shall be completed by 31 August 2026.

Investment: 1.5 National Grand Challenge Programme

The objective of the investment is to promote research and development projects covering a range of priorities in climate, healthcare, digital and agriculture sectors. The investment uses a challenge-based funding model devised by Science Foundation Ireland to support research and innovation projects, which incentivises researchers to focus efforts on delivering tangible impact for society. The National Grand Challenges shall be organised under three rounds *(1.5.1 National Grand Challenge – Round 1; 1.5.2 National Grand Challenge – Round 2; 1.5.3 National Grand Challenge – Round 3)*. It shall consist of five green challenges, and two digital challenges.

The investment consists in a selection of projects following three phases. A first phase, lasting between 12 and 18 months, shall consist in shortlisting research projects that are likely to solve these relevant priorities. In a second stage, candidates shall receive a letter of offer.

They shall have 24 months to achieve the transition of their projects to the stage of a prototype or a government accepted policy or regulatory change. Lastly, winning teams shall be awarded a financial support to enable a deployment solution. Three rounds of selections shall be organised.

It is expected that this investment 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 investment and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the responsible metrics and targets for challenges shall be technologically neutral, the results of the R&I processes shall also be technologically neutral and brown R&I shall be excluded from the scheme.

The investment shall be completed by 31 July 2026.

Investment: 1.6 Enhanced rehabilitation of peatlands

The objective of the investment is to prevent further degradation of peatlands and to improve and enhance their condition. The investment aims to change land use from peat extraction to carbon sequestration and shall also contribute to increased biodiversity, support bog amenity and eco-systems, and improve water quality and flood risk management. The investment shall contribute to changing land use from peat extraction to carbon sequestration.

The investment consists in the rehabilitation of 33 000 hectares of peatlands areas owned by a semi-state-owned company, Bord Na Móna. The rehabilitation of these peatlands shall include the creation of wetlands and fens, the improvement of the topography, the trenching of drains blocking the re-wet cutaway, the implementation of different techniques to accelerate the vegetation and the construction of a solar powered pumping system to elevate water.

The investment shall be completed by 31 August 2026.

Investment 1.7 River basin management plan – Enhanced ambition programme

The objective of the investment is to improve waste water infrastructure by front-loading priority waste water treatment plant projects whose discharges have been identified as putting significant pressure on receiving water bodies.

The investment consists of: (i) the upgrade of at least 10 small water treatment plants *(1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants)*; (ii) the realisation of feasibility studies on at least 20 waste water treatment plants *(1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants)*; and (iii) the monitoring of biological and physico-chemical indicators of at least 20 sites and the development of capability for establishing required treatment standards to support achieving Water Framework Directive objectives *(1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites)*.

The investment shall be completed by 30 September 2025.

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 annual updates 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	
4	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Enterprise Emissions Reduction Investment Fund	Milestone	Launch of call for proposals	Publication of the call for proposals by the Department of Enterprise, Trade and Employment and the enterprise agencies	-	-	-	Q3	2022	The call for proposals shall have been launched. The Enterprise Emissions Reduction Investment Fund shall target enterprises in the manufacturing sector, with a focus on carbon reducing technologies, monitoring and tracking systems, and research, development and innovation. The terms of reference of the call for proposals shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of the list of excluded activities and the requirement that only activities that comply with relevant EU and national environmental legislation may be selected. The terms of reference of the call for proposals for carbon reducing technologies shall further include the requirement for bioenergy technology in line with the measure description.
5	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Enterprise Emissions Reduction	Target	Projects completed	-	Number	0	150	Q3	2026	At least 150 projects shall have been approved under the Enterprise Emissions Reduction Investment Fund, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of the list of excluded activities in line with the measure description and the requirement of compliance with the relevant EU and national environmental 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	
	Investment Fund									
6	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Enterprise Emissions Reduction Investment Fund	Target	Quantity of CO_2 abated by the installation of low carbon technologies	-	Number (tons in thousands)	0	40	Q3	2026	At least 40 000 tons of estimated CO_2 shall have been abated from the installation of low carbon technologies. This shall be confirmed through self-reported emissions abatement by enterprises in receipt of the funding for capital installations.
7	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Planning Fund for Business	Milestone	Completion of an awareness campaign on the fund	Completion of an awareness campaign to promote uptake of support available from the Climate Planning Fund for Business	-	-	-	Q3	2026	An awareness campaign shall have been completed, which shall have included national and local radio coverage, to promote the uptake of the supports available from the Climate Planning Fund for Business.
8	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate	Target	Approval of applications for funding support	-	Number	0	500	Q3	2026	At least 500 applications for funding support shall have been approved, and compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) shall have been ensured through the use of the list of excluded activities and the requirement for bioenergy technology in line with the measure description and the requirement that

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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	Planning Fund for Business									only activities that comply with relevant EU and national environmental legislation may be selected.
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 works of public office accommodation located throughout Ireland are completed	Completion of retrofit of public office accomodation	-	-	-	Q4	2025	At least 5 400 square metres of public office accommodation upgraded from a building energy rating of C3 or less to a building energy rating B standard or higher and achieving at least 30 % reduction in primary energy use shall have been completed.
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.
13	1.4 Enable Future Electrification Through	Milestone	Selection of zero-emission propulsion	Administrative decision by National	-	-	-	Q4	2025	As part of the plan for electrification of rail services on the Cork commuter rail network a decision shall have been made as to whether a zero-emission tailpipe fleet shall be achieved via overhead line

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	
	Targeted Investment in Cork Commuter Rail			Transport Authority						electrification or the utilisation of a battery-electric fleet.
14	1.4.1 Enable Future Electrification through Targeted Investment in Cork Commuter Rail - Creation of an additional through-running line with an extended platform at Kent Station	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.
15	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line	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.

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	
	with an extended platform at Kent Station									
16	1.4.1 Enable future electrification through targeted investment in Cork commuter rail - Creation of an additional through-running line with an extended platform at Kent Station	Milestone	Through-running platform completed	The through-running platform is completed	-	-	-	Q4	2024	The platform shall have been completed, in compliance with accessibility standards.
17	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double-tracking of the current single line between	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.

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	
	Glounthaune and Midleton									
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	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.
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	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	Target	Completion of double tracking	-	Number of kilometres	0	7,5	Q2	2026	At least 7,5 kilometres of track shall have been laid between Glounthaune and Midleton.

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 - Double tracking of the current single line between Glounthaune and Midleton		of Glounthaune to Midleton							
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	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 - Re-signalling of the lines	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.

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	
23	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Target	Completion of re-signalling works	-	Number of kilometres	0	62	Q3	2026	At least 62 kilometres of re-signalling shall have been completed for the Cork Area Commuter network.
24	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected green projects	Contracts issued to selected teams in Round 1 of the National Grand Challenge to develop agreed green solutions. The contracts take the form of a letter of offer	-	-	-	Q2	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 7 700 000 (excluding 9,5% of administrative costs) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
25	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected digital projects	Contracts issued to selected teams in Round 1 of the National Grand Challenge to	-	-	-	Q2	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 8 800 000 (excluding 9,5% administration cost) focusing on investment in digital-related R&I activities (including excellence

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	
				develop agreed digital solutions. The contracts take the form of a letter of offer						research centres, industrial research, experimental development, feasibility studies, acquisition of fixed or intangible assets for digital related R&I activities) in compliance with intervention field 009bis in Annex VII to Regulation 2021/241 The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
26	1.5.1 National Grand Challenge – Round 1	Milestone	Completion report on the completion of Round 1 selected projects	Completion report on the progress achieved by the selected projects and presenting the projects having reached the stage of prototype	-	-	-	Q3	2026	Science Foundation Ireland shall produce a completion report that shall detail the results achieved by all the projects selected in round 1.
27	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green projects	Contracts issued to selected teams in Round 2 of the National Grand Challenge to develop agreed green solutions. The	-	-	-	Q4	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 18 500 000 (excluding 9,5% administration cost) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241.

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	
				contracts take the form of a letter of offer						The selected projects shall 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).
28	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected digital projects	Contracts issued to selected teams in Round 2 of the National Grand Challenge to develop agreed digital solutions. The contracts take the form of a letter of offer	-	-	-	Q4	2025	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 10 800 000 (excluding 9,5% administration cost) focusing on investment in digital-related R&I activities (including excellence research centres, industrial research, experimental development, feasibility studies, acquisition of fixed or intangible assets for digital related R&I activities) in compliance with intervention field 009bis in Annex VII to Regulation 2021/241. The selected projects shall not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, in accordance with the DNSH Technical Guidance (2021/C58/01).
29	1.5.2 National Grand Challenge – Round 2	Milestone	Progress report on the level of completion of Round 2 selected projects	Progress report on the progress achieved by the selected projects	-	-	-	Q3	2026	Science Foundation Ireland shall produce a progress report that shall detail the stage of advancement of all the projects selected in round 2.

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	
30	1.5.3 National Grand Challenge – Round 3	Milestone	Signature of Round 3 contracts for selected green projects	Contracts issued to selected teams in Round 3 of the National Grand Challenge to develop agreed green solutions. The contracts take the form of a letter of offer	-	-	-	Q2	2026	Science Foundation Ireland shall have signed contracts with the selected teams after the call for projects. Science Foundation Ireland shall ensure that the selection process shall support projects for an amount of EUR 19 600 000 (excluding 9,5% administration cost) focusing on the low carbon economy, resilience and adaptation to climate change, in compliance with intervention field 022 in Annex VI to Regulation 2021/241. The selected projects shall 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).
31	1.5.3 National Grand Challenge – Round 3	Milestone	Progress report on the level of completion of Round 3 selected projects	Progress report on the progress achieved by the selected projects	-	-	-	Q3	2026	Science Foundation Ireland shall produce a progress report that shall detail the stage of advancement of all the projects selected in round 3.
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	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

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 Rehabilitation of Peatlands									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 inspections and technical assessments that shall have been performed and formalised in an interim report. The report shall include specific, measurable, acceptable, realistic, time bound (SMART) key performance indicators (KPIs).
35	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation works for first bogs	-	Number	0	40	Q4	2024	Rehabilitation improvements shall have been substantially achieved for at least 40 bogs. Completion shall be ensured by site inspections and technical assessments that shall have been performed and formalised in an interim report. The report shall include SMART KPIs.
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation work	-	Number	40	82	Q3	2026	Rehabilitation improvements on 82 bogs covering approximately 33 000 hectares shall have been completed. Completion shall have been confirmed by a final report confirming that the objectives of the scheme and the contract have been fulfilled. Final reports shall also have included results of site inspections and technical assessments.
37	1.7.1 River Basin Management Plan - Upgrade of at least 10	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	
	small water treatment plants									
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	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	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Target	Small waste water treatment plants upgraded	-	Number	0	10	Q3	2025	At least 10 waste water treatment plants upgrades shall have been completed. Completion shall be defined as substantiated by a completion report.
40	1.7.2 River Basin Management Plan - Feasibility studies on at least 20 waste water treatment plants	Target	Feasibility studies and assessments associated with sub-measures 1 and 3 assessing opportunities for further upgrades	-	Number	0	20	Q4	2023	At least 20 feasibility studies and assessments associated with sub-measures 2 and 3 shall have been published.
41	1.7.3 River Basin Management Plan -	Milestone	Publication of sites selected for the monitoring	Publication of a list of at least 20 sites selected for the	-	-	-	Q2	2022	The list of sites to monitor and the conditions of this monitoring shall have been specified by Irish Water.

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	
	Monitoring of biological and physico-chemical indicators of at least 20 sites			monitoring of biological and physico-chemical indicators						
42	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Final report	Final report showing the conclusions of the monitoring	-	-	-	Q3	2025	The outcome of this monitoring and collection of data shall take the form of a report that summarises the result of this monitoring, as well as the development of capability for establishing required treatment standards to support achieving Water Framework Directive objectives.
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.

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
44	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.
46	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Further update of the Climate Action Plan	Adoption and publication of the annual update of the Climate Action Plan	-	-	-	Q3	2025	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 overall with the framework and objectives proposed under 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 Development of a shared Government data centre

The objective of the measure is to deliver high-quality data centre facilities to replace the Government's outdated current public server rooms and data centre facilities, which are mostly located in city centre office locations that are inherently inefficient from a power usage perspective. The shared Government data centre developed at the Backweston Campus shall function in a more environmentally friendly manner, including by using the data centre's waste heat for other buildings. The data processing shall result in demonstrated substantial life-cycle greenhouse gas emissions savings.

The investment consists in the construction, electrification and mechanical equipment of the data centre. Two government organisations' servers and services shall have been migrated to the new Government data centre.

The investment shall be completed by 30 June 2026.

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

The objective of the measure is to tackle an unbalanced digitalisation among companies, particularly small and medium-sized enterprises (SMEs), and to enhance the digitalisation of businesses in Ireland.

The investment consists in supporting programmes aimed at the digitalisation of companies in Ireland, such as developing online presence, digitalisation of products and business processes, and using digital technologies to develop new markets and business models.

This measure shall also support Irish European Digital Innovation Hubs as part of the multi-country project. The hubs shall further help companies undertake the digital transformation and become more competitive.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[2]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[3]; (iii) activities related to waste landfills, incinerators[4] and mechanical biological treatment plants[5]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

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

The investment shall be completed by 30 June 2026.

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 improve the efficiency of data collection and analysis by digitalising the census exercise. It shall reduce the burden on survey respondents and the cost of collecting data.

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

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

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

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

The census is the only operation that gives a comprehensive picture of the social and living conditions of Irish people. It provides policy makers with valuable information to create high quality public policies.

The investment consists in developing a platform for householders to complete their census return online. The infrastructure used shall have a reuse potential for any large-scale data collection by public authorities.

The investment shall be completed by 30 June 2026.

Investment: 2.5 Using 5G technologies to drive a greener more innovative Ireland

The objective of the measure is to ensure that public administrations maximise the benefit from 5G technologies.

The investment consists in building a low-latency platform with a high-speed backbone using edge compute nodes to enable a faster response. A variety of public services shall be subsequently developed, tested and deployed using the platform, notably for public protection and disaster relief and test before invest for SMEs and start-ups.

The investment shall be completed by 31 December 2025.

Investment: 2.6 Suite of e-Health projects

The objective of the measure is to support the digitalisation of the Irish healthcare system by enhancing the interoperability between different digital systems.

The investment consists of two sub-measures. The first sub-measure *(2.6.1 Suite of e-health projects – ePharmacy)* shall support the deployment of ePharmacy systems across hospitals in Ireland. This investment shall enable authorities to better monitor the use and costs of medications, as well as enable the creation of an integrated care delivery system where prescription data are linked to electronic patient records. The second sub-measure *(2.6.2 Suite of e-health projects - integrated financial management system)* shall support the deployment of an integrated financial management system to provide financial and procurement efficiencies within the health system. The integrated financial management system is expected to achieve this by providing a single view of all purchases and prices across hospitals in Ireland, which is expected to allow health authorities to optimise their public procurement practices.

The investment shall be completed by 31 December 2025.

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 Development of a shared 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 Development of a shared Government data centre	Milestone	Completion of the construction of the building of the data centre facility	Completion of the construction	-	-	-	Q2	2025	All plant, mechanical and electrical components of the data centre facility shall have been completed and successfully tested together and the facility shall have been commissioned and handed over to the Office of Public Works.
55	2.1 Development of a shared Government data centre	Target	Migration of the servers/services to the new Government data centre	-	Number	0	2	Q2	2026	At least 2 government organisations' servers and services shall have been migrated to the new Government data centre. In the meaning of footnote 2 of Annex VI and footnote 7 of Annex VII of the Regulation 2021/241, the data processing shall result in demonstrated substantial life-cycle greenhouse gas emissions savings through reductions in power usage effectiveness (PUE) of services and the project 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

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	
										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. 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 transformation funding approvals	-	Number	0	720	Q2	2026	At least 720 companies shall have received funding through the implementation of the Digitalisation Programmes.
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	Milestone	Publication of the circular to schools to communicate	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.

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		the funding criteria							
62	2.3.2 Digital Infrastructure and Funding to Schools – ICT infrastructure	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-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.
64	2.4 Online response option for the census	Milestone	A sample of citizens test the online data collection dress rehearsal	Testing by a sample of citizens	-	-	-	Q3	2024	A dress rehearsal shall have been implemented and executed to verify the correct functioning of the online data collection facility. It shall have confirmed that the online data collection facility works in a manner that is easy for citizens and is effective in collecting required census data. It shall have included the participation of a sample of citizens.
65	2.4 Online response option for the census	Milestone	Launch of the online data collection of the census	Online data collection system is launched for use by citizens on the census	-	-	-	Q2	2026	The live online data collection system to facilitate the census data collection for the 2026 census shall have been launched, meaning that the live system shall have been implemented and tested by central statistics office. This milestone shall be completed prior to the system being made available to citizens for use on the actual census.
66	2.5	Target	Purchase of 18 compute nodes	-	Number	0	18	Q4	2023	At least 18 compute nodes shall have been purchased following procurement exercises.

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	
	Using 5G technologies to drive a greener more innovative Ireland									
67	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Installation of compute nodes	-	Number	0	18	Q4	2024	At least 18 compute nodes shall have been installed and deployed on the platform.
68	2.5 Using 5G technologies to drive a greener more innovative Ireland	Milestone	Testing of the Public Protection and Disaster Relief	Testing phase	-	-	-	Q4	2025	The testing of the Public Protection and Disaster Relief service and the roaming from it onto a commercial carriers 5G network shall have been implemented and executed. The tests shall have been signed off by the IT staff and Practitioners from the Public Protection and Disaster Relief Agencies.
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 Suite of e-health projects - ePharmacy	Milestone	Completion of building and configuration of ePharmacy	Completion of building and configuration	-	-	-	Q4	2023	The building and configuration of the core technical IT functionality for a digital hospital ePharmacy solution shall have been completed.

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	
71	2.6.1 Suite of e-health projects - ePharmacy	Target	First deployment of ePharmacy	-	Number	0	36	Q4	2025	At least 36 hospitals shall have been equipped with ePharmacy.
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	First deployment of the integrated financial management system	-	Number	0	24	Q4	2025	At least 24 hospital and community locations shall have been equipped with the integrated financial management system.
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 to take account of the challenges of the modern Irish economy and labour market.

The investment consists in developing a range of additional educational and training programmes as part of the 'Skills to Compete' programme and to formally establish the 'SOLAS Green Skills Action' programme. Training programmes and modules shall be managed by the Education and Training Boards. They shall notably focus on skills which are relevant for the twin transition and target sectors with employment opportunities, such as information and communications technology (ICT) programming, green construction and climate change mitigation.

The investment shall be completed by 31 December 2024.

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 expanding the Technical Universities Transformation Fund (TUTF) to finance a number of projects under a dedicated 'TUTF Education & Training Reforms programme'. These projects shall be selected following a call for proposals targeting the five new and emerging technological universities. They shall include projects 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. Proposals shall be subject to specific criteria on gender equality and equal opportunities for all.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[6]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[7]; (iii) activities related to waste landfills, incinerators[8] and mechanical biological treatment plants[9]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The investment shall be completed by 31 December 2024.

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.

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

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

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

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

Reform: 3.5 Anti Money Laundering

The objective of the measure is to strengthen 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 Anti-Money Laundering Compliance Unit (AMLCU) staff in the Department of Justice shall be reinforced, notably with a view to conducting a greater number of inspections of TCSPs. Inspections shall consider 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. In addition, a working group shall be established by the AMLCU, which shall submit 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, including recommendations towards such an expansion of the regulatory toolkit where considered feasible. New legislation aiming at introducing an administrative financial sanctions regime for the AMLCU or any relevant successor bodies in line with the Sixth Anti-Money Laundering Directive shall enter into force.

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 ensuring the participation of an increasing number of patients in a Chronic Disease Management 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 bookingThey 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 Solas Recovery Skills Response Programme	Target	Participation in the Green Skills Action Programme and	-	Number	0	81250	Q4	2024	Number of participants enrolled from 1 January 2021 onwards in at least one of the skill provision and modules under the SOLAS Green Skills Action Programme and the Skills to Compete Initiative. In

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	
			Skills to Compete Participation							cases where individuals enrol in multiple skill provision opportunities and/or modules, then these multiple participations are not excluded. This is a single target for the SOLAS Green Skills Action Programme and the Skills to Compete Initiative combined, and does not include sub-targets for individual programmes or initiatives
83	3.2 Solas Recovery Skills Response Programme	Target	Share of women enrolled in the Skills to Compete Initiative	-	Percentage	0	50	Q4	2024	Share of female participants (in relation to the total number of participants as computed for Target 82) enrolled in at least one of the skills provision opportunities under the the Skills to Compete Initiative
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

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 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, - digital and enabling infrastructure, - nationally shared TU digital services.
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports	Project reports are signed off by the Higher Education Authority	-	-	-	Q4	2024	All final project reports under the Education and Training Reforms Programme shall have been approved by the Higher Education Authority. Final project reports shall measure progress on the achievement of deliverables and respect of underlying criteria for approved projects, gender equality and equal opportunities.
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 financed under the projects of the Education and Training Reforms programme referred to in milestone 84.
87	3.3 Technological Universities Transformation Fund	Target	Students of all five technological universities enrolled in a new or reformed curriculum or	-	Number	0	9 600	Q2	2024	At least 9 600 students coming from all five technological universities shall have been enrolled in a new or reformed curriculum or have participated in new or reformed training or learning activities financed under the projects of the Education and Training Reforms programme referred to in milestone 84.

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	
			having benefitted from new or reformed training or learning activities							
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	Publication of a programme of actions and communication on implementation of the SME Test issued to all Government Departments	-	-	-	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 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.

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	
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 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.

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	
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.
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation introducing an administrative financial sanctions regime for the AMLCU or any relevant successor bodies	Provision in the legislation indicating the entry into force of the legislation	-	-	-	Q2	2026	Legislation shall have entered into force. It shall have introduced an administrative financial sanctions regime for the AMLCU or any relevant successor bodies in line with the Sixth Anti-Money Laundering Directive. This new administrative financial sanctions regime shall cover those designated persons in the non-financial sector the AMLCU or any relevant successor bodies are competent authority for, at a minimum Trust or Company Service Providers not in the remit of the Central Bank of Ireland or prescribed accounting bodies.
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	Publication of a circular and provision in 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-

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	
			foreign companies (CFC) rules applying to the list of non-cooperative jurisdictions	indicating the entry into force of the legislation						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 payment flows and recent reforms and public consultation on measures applying to outbound payments	Publication of economic analysis on outbound payment flows and recent reforms and publication of public consultation summary on measures applying to outbound payments	-	-	-	Q4	2021	The economic analysis by an independent external contractor shall have been published. It shall have examined payment flows (including interest, royalties 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.

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	
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 supplementary pension landscape	-	-	-	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.
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 followingspecific 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

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	
										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). 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

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	
										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 Affordable Housing	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.
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

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	
										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 Programme	-	Number	120 000	430 000	Q4	2023	At least 430 000 patients with chronic disease or at high risk of chronic disease shall have been registered as participants in one of the components (Opportunistic Case Finding; Annual Preventive Programme for patients at high risk of cardiovascular disease or diabetes; Structured Treatment Programme for those diagnosed with Chronic Diseases included in the Programme) of the Chronic Disease Management Programme when the programme reaches full implementation in 2023, as compared to the 120 000 patients eligible to register in the programme by 31 December 2020. Patients in the Chronic Disease Management Programme shall be provided two scheduled reviews in a 12-month period that shall include patient education, preventative care, medication review, physical examination, scheduled investigations and an individual care plan. Each review shall consist of a consultation with the practice nurse followed by a consultation with the General Practitioner.

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 in line with the Renewable Energy Directive and to accelerate the integration of renewable energy sources. The investment consists of two sub-measures.

Sub-measure one consists of the adoption by the Irish government of a National Biomethane Strategy that provides policy direction to guide the development of a sustainable biomethane industry in Ireland. The Strategy shall identify actions to support the development of the sustainable biomethane industry.

Sub-measure two consists of funding a capital grant for the building or upgrade of production facilities. The call for applications 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. The support from this measure shall increase the production capacity of sustainable biomethane by at least 0.1 terawatt-hours (TWh).

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

Investment: 5.2 Drogheda Charging Infrastructure

The objective of the investment is to enable sustainable rail transport through the installation of a train battery charging infrastructure in Drogheda, enabling the deployment of battery-electric trains in replacement of diesel carriages on the route from the Dublin City Centre to Drogheda.

The measure consists of the installation of the train battery charging infrastructure in Drogheda to cater for the battery-electric train carriages. It shall include the charging infrastructure with a charging capacity of 3.5 megawatt-hours (MWh) and its installation, as well as stabling works.

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

Investment: 5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder

The objectives of the investment are to support and mobilise energy and decarbonisation retrofits in the public sector. It further develops the SEAI Pathfinder Programme, which aims to help public bodies achieving their retrofit targets and improve energy performance. The Health Service Executive (HSE) Pilot Energy & Decarbonisation Pathfinder aims to provide energy retrofits and modernisations in the healthcare environment, and act as a pathfinder to provide experience and insights to the HSE for the decarbonisation of their estate portfolio.

The investment consists of retrofit actions for the upgrade of HSE assets. The energy efficiency interventions include enabling infrastructure, low carbon heating system investments, as well as fabric upgrades (e.g., walls, windows, insulation) and other energy efficiency upgrades (e.g., roof mounted solar, LED lighting upgrades, building management system controls, mechanical & electrical services). The retrofit actions shall be undertaken in five HSE estates: Lusk Community Nursing Unit, Baltinglass Community Nursing Unit, Clonakilty Community Nursing Unit, Regional Hospital Mullingar, and Our Lady of Lourdes Hospital. The actions shall lead to at least a 30% reduction in primary energy use in the five HSE estates.

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

Investment: 5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme

The objective of the investment is to renovate a selection of the primary and post-primary schools in the Pilot Energy Inventory Profile Programme database. The investment also aims to complete the delivery phase of the Energy Profile Inventory of Schools Programme that identifies and develops targeted energy and decarbonisation programmes for the school sector.

The investment consists of two sub-measures. The first sub-measure concerns energy efficiency upgrades of primary and post-primary schools through retrofit interventions. This may include upgrades to wall and roof insulations, doors and windows, air tightness improvements, LED lighting and heating upgrades, as well as installation of renewable technologies. At least 20 primary/post-primary schools shall be upgraded. This shall lead to at least 30% reduction in primary energy use in the schools.

The second sub-measure concerns the delivery phase of the Energy Profile Inventory of Schools Programme. It shall consist of the surveying and data collection of at least 2 991 schools by construction professionals to gather data relevant for retrofitting interventions.

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

Investment: 5.5 Retrofit of No.6 Ely Place

The objective of this investment is to finance the retrofit of a public office block on the site of no. 6 Ely Place in Dublin to reduce carbon emissions from the building and improve energy efficiency.

The measure consists of the renovation of at least 3 500 square meters of a building located on 6 Ely Place. This shall lead to an at least 30% reduction in primary energy use.

The implementation of the investment shall be completed by Q1 2026.

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

The objective of the reform is to promote and accelerate the deployment of offshore renewable energy sources in Ireland. The reform aims to contribute towards the target of 5 gigawatt (GW) of installed offshore wind capacity by 2030.

The reform consists of the publication of a policy statement by the Irish Government, setting out the policy targets and priorities to facilitate the achievement of 5 GW of offshore wind capacity by 2030. The policy statement shall propose actions to accelerate the deployment of offshore wind. It shall also propose actions to implement a plan-led framework for offshore energy development.

The reform shall further consist of the adoption of the South Coast Designated Maritime Area Plan (Celtic Sea) by the Oireachtas and the launch and conclusion of the first Offshore Renewable Electricity Support Scheme auction under the policy statement.

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

D.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 grants for the building or upgrade of production facilities	Call for applications published	-	-	-	Q4	2024	Publication of the call for applications for grants to support the production of sustainable biomethane.
113	5.1 Upscaling a Biomethane Industry in Ireland	Target	Installation of new biomethane production capacity		TWh	0	0.1	Q2	2026	The grant shall lead to at least 0.1 terawatt-hours of new installed capacity for the production of sustainable biomethane.
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	Completion of battery train charging infrastructure	Certificate of completion of works signed	-	-	-	Q2	2026	Battery electric train charging infrastructure in Drogheda shall have been completed and the Authorisation for Placing in Service approved by the Commission for Railway Regulation (CRR).

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	
116	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Work contracts signed for retrofit actions in HSE estates	Work contracts signed	-	-	-	Q1	2025	The work contracts shall have been signed for the retrofit of five HSE estates.
117	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Completion of retrofitting actions in HSE estates.	Completion of retrofitting actions.	-	-	-	Q2	2026	At least 30% reduction in primary energy use in the five HSE estates shall have been achieved.
118	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools	Milestone	Award of design contracts for Primary/Post-Primary schools.	Award of design contracts	-	-	-	Q4	2024	The design contracts shall have been awarded for at least 20 primary/post-primary schools.
119	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools	Milestone	Completion of retrofitting of primary/post-primary schools and collection and uploading of data for schools to the inventory system.	Completion of retrofitting and collection and uploading of data to the inventory system.	-	-	-	Q2	2026	At least 30% reductions in primary energy use shall have been achieved in at least 20 primary/post-primary schools. Data relevant for retrofitting interventions shall have been collected for at least 2 991 schools and uploaded to the inventory system.
120	5.5 Restoration and Refurbishment of no. 6 Ely Place	Milestone	Contract signed	Contract signed	-	-	-	Q3	2024	Contract shall have been signed for the restoration and refurbishment of no. 6 Ely Place, Dublin.

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	
121	5.5 Restoration and Refurbishment of no. 6 Ely Place	Milestone	Completion of the works	Completion of the works	m^2	0	3 500	Q1	2026	Completion of the works for the restoration and refurbishment of at least 3 500 square meters of the building located on 6 Ely Place, Dublin, leading to an at least 30% reduction in primary energy use.
122	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Publication of policy statement for the acceleration of deployment of offshore wind and adoption of South Coast Designated Maritime Area Plan by the Oireachtas	Publication of policy statement and adoption of South Coast Designated Maritime Area Plan	-	-	-	Q3	2025	A policy statement by the Irish Government shall have been published, setting out the policy targets and priorities to facilitate the achievement of 5 GW of offshore wind capacity by 2030. The South Coast Designated Maritime Area Plan shall have been adopted by both houses of the Oireachtas.
123	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Award of Letter of Offer following the first auction of offshore RES development	Award of Letter of Offer	-	-	-	Q2	2026	Letter of Offer shall have been awarded to the winning project following the first auction of offshore RES development. The Letter of Offer shall confer a two-way Contract for Difference (CfD) support to the winning project for a period of up to 20 years.

2. ESTIMATED TOTAL COST OF THE RECOVERY AND RESILIENCE PLAN

The estimated total cost of the recovery and resilience plan of Ireland is EUR 1 163 158 300.

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 associated with sub-measures 1 and 3 assessing opportunities for further upgrades
66	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Purchase of 18 compute nodes
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 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

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
46	1.8 Climate Action and Low Carbon Development (Amendment) Bill 2021	Milestone	Further update of the Climate Action Plan
64	2.4 Online response option for the census	Milestone	A sample of citizens test the online data collection dress rehearsal
16	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	Through through-running platform completed
35	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation works for first bogs
67	2.5 Using 5G technologies to drive a greener more innovative Ireland	Target	Installation of compute nodes
85	3.3 Technological Universities Transformation Fund	Milestone	Approval of project reports
24	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected green projects
25	1.5.1 National Grand Challenge – Round 1	Milestone	Signature of Round 1 contracts for selected digital projects
52	1.9 Carbon Tax	Milestone	Carbon tax rate increase for 2025
54	2.1 Development of a shared Government data centre	Milestone	Completion of the construction of the building of the data centre facility
82	3.2 Solas Recovery Skills Response Programme	Target	Participants in the Green Skills Action Programme and Skills to Compete Participation
83	3.2 Solas Recovery Skills Response Programme	Target	Increase in the share of women under the age of 30 with a level of education attainment at level 5 or lower enrolled in the Skills to Compete Initiative
112	5.1 Upscaling a Biomethane Industry in Ireland	Milestone	Call for applications for grants for the building or upgrade of production facilities
116	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Work contracts signed for retrofit actions in HSE estates

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
118	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools	Milestone	Award of design contracts for Primary/Post-Primary schools.
120	5.5 Restoration and Refurbishment of no. 6 Ely Place	Milestone	Contract signed
		Instalment Amount	EUR 249 302 195

1.5. Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
39	1.7.1 River Basin Management Plan - Upgrade of at least 10 small water treatment plants	Target	Small waste water treatment plants upgraded
42	1.7.3 River Basin Management Plan - Monitoring of biological and physico-chemical indicators of at least 20 sites	Milestone	Final report
13	1.4 Enable Future Electrification Through Targeted Investment in Cork Commuter Rail	Milestone	Selection of zero emission propulsion
27	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green projects
28	1.5.2 National Grand Challenge – Round 2	Milestone	Signature of Round 2 contracts for selected green digital projects
55	2.1 Development of a shared Government data centre	Target	Migration of the servers/services to the new Government data centre
68	2.5 Using 5G technologies to drive a greener more innovative Ireland	Milestone	Testing of the Public Protection and Disaster Relief
71	2.6.1 Suite of e-health projects - ePharmacy	Target	First deployment of ePharmacy
73	2.6.2 Suite of e-health projects - integrated financial management system	Target	First deployment of the integrated financial management system
20	1.4.2 Enable future electrification through targeted investment in Cork commuter rail - Double tracking of the current single line between Glounthaune and Midleton	Target	Completion of double tracking of Glounthaune to Midleton
30	1.5.3 National Grand Challenge – Round 3	Milestone	Signature of Round 3 contracts for selected green projects
58	2.2 Digital Transformation of Irish Enterprise	Target	Digital transformation funding approvals
65	2.4 Online response option for the census	Milestone	Launch of the online data collection of the census
5	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Target	Projects completed
6	1.2.1 Accelerate the Decarbonisation of the Enterprise Sector - Carbon Reduction Fund	Target	Quantity of CO_2 abated by the installation of low carbon technologies
7	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Enterprise Action Fund	Milestone	Completion of awareness campaign on the fund
8	1.2.2 Accelerate the Decarbonisation of the Enterprise Sector - Climate Enterprise Action Fund	Target	Approval of applications for funding support

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
23	1.4.3 Enable future electrification through targeted investment in Cork commuter rail - Re-signalling of the lines	Target	Completion of re-signalling works
26	1.5.1 National Grand Challenge – Round 1	Milestone	Completion report on the completion of Round 1 selected projects
29	1.5.2 National Grand Challenge – Round 2	Milestone	Progress report on the level of completion of Round 2 selected projects
31	1.5.3 National Grand Challenge – Round 3	Milestone	Progress report on the level of completion of Round 3 selected projects
36	1.6 Enhanced Rehabilitation of Peatlands	Target	Completion of rehabilitation work
10	1.3 Public Sector Buildings' Energy Retrofit Programme	Milestone	Retrofit works of regional government offices are completed
94	3.5 Anti-Money Laundering	Milestone	Entry into force of legislation introducing an administrative financial sanctions regime in the non-financial sector for the AMLCU or any relevant successor bodies
113	5.1 Upscaling a Biomethane Industry in Ireland	Target	Installation of new biomethane production capacity
115	5.2 Drogheda Charging Infrastructure	Milestone	Completion of battery train charging infrastructure
117	5.3 SEAI/HSE Pilot Energy & Decarbonisation Pathfinder	Milestone	Completion of retrofitting actions in HSE estates
119	5.4 Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme and Energy Profile Inventory of Schools	Milestone	Completion of retrofitting of primary/post-primary schools and collection and uploading of data for schools to the inventory system.
121	5.5 Restoration and Refurbishment of no. 6 Ely Place	Milestone	Completion of the works
122	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Publication of policy statement for the acceleration of deployment of offshore wind and adoption of South Coast Designated Maritime Area Plan by the Oireachtas
123	5.6 Offshore Renewable Electricity Support Scheme (ORESS)	Milestone	Award of Letter of Offer following the first auction of offshore RES development
		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.