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COMMISSION IMPLEMENTING DECISION

of 19.9.2025

on the authorisation of the disbursement of the second and third instalment of the non-repayable support for Austria

(Only the German text is authentic)

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 24(5) thereof,

Whereas:

- (1) According to Article 4(2) of Regulation (EU) 2021/241, the specific objective of the Recovery and Resilience Facility is to provide Member States with financial support with a view to achieving the milestones and targets of reforms and investments as set out in their recovery and resilience plans.

Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria² (the ‘Council Implementing Decision’) provides that the Union is to release instalments in accordance with the Financing Agreement conditional on a decision by the Commission, taken in accordance with Article 24(5) of Regulation (EU) 2021/241, that Austria has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 30 September 2024, Austria submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the second and third instalment of the non-repayable support. Pursuant to Article 24(3) of Regulation (EU) 2021/241, the Commission assessed on a preliminary basis whether the relevant milestones and targets set out in the Council Implementing Decision had been satisfactorily fulfilled. For the purpose of this assessment, the operational arrangements concluded between the Commission and Austria³ in accordance with Article 20(6) of Regulation (EU) 2021/241, were taken into account.

- (3) The Commission made a positive preliminary assessment of the satisfactory fulfilment of all 67 relevant milestones and targets related to the non-repayable support and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to the Economic and Financial Committee asking for its opinion on the satisfactory

¹ OJ L 57, 18.2.2021, p. 17.

² ST 10159 2021 INIT; ST 10159 2021 ADD 1; ST 10159 2021 COR 1, ST 14472 2023; ST 14472 2023 ADD 1; ST 10502/25 INIT; ST 10502/25 ADD 1.

³ Recovery and Resilience Facility Operational arrangements between the European Commission and Austria, entered into force on 18 July 2025.

fulfilment of the relevant milestones and targets. In accordance with Article 25(4) of that Regulation, the Commission provided the competent committee of the European Parliament with an overview of its preliminary findings concerning the satisfactory fulfilment of the relevant milestones and targets. The Economic and Financial Committee agreed with the Commission's positive preliminary assessment and considered that Austria had satisfactorily fulfilled all the milestones and targets associated with the payment request. The Commission has taken the opinion of the Economic and Financial Committee into account for its assessment.

- (4) Section 2(1)(2.3) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the second instalment of the non-repayable support for an amount of EUR 1 051 832 796.
- (5) Section 2(1)(2.3) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the third instalment of the non-repayable support for an amount of EUR 798 173 595.
- (6) Milestone 1 provides for a ban on the installation of heating systems based on fossil fuels in new buildings and for incentivising the replacement of fossil-fuel heating systems in existing buildings by renewable energy or district heating. The evidence provided by Austria demonstrates that the two required legal acts, the Renewable Heating Law and the amended Environmental Subsidies Act, have entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (7) Milestone 2 provides that trainings shall be offered to energy consultants to enable them to advise low-income and energy-poor households, and that these trainings shall be developed in co-operation with the Länder and the social NGOs involved in the project. The evidence provided by Austria demonstrates that the respective training modules have been developed in co-operation with Länder and social NGOs and offered to energy consultants. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (8) Target 5 provides for the implementation and auditing of 31 800 projects aimed at the replacement of heating systems. This target is part of the investment aimed to increase the share of heating systems based on renewable energy in residential buildings, and thus reduce heating-related energy consumption, greenhouse gas emissions, and air pollution. The evidence provided by Austria demonstrates that 31 800 projects of replacement of heating systems have been implemented and audited. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (9) Milestone 6 provides for the adoption of a funding guideline for the thermal renovation of dwellings for vulnerable and low-income people to combat energy poverty and decrease primary energy use of buildings. The evidence provided by Austria demonstrates that the funding guideline for the support scheme "Renovation and boiler exchange: climate-friendly buildings for vulnerable people" was adopted and it ensures that support is provided for the thermal renovation of buildings including thermal insulation and installation of climate-friendly heating systems used by social non-profit organisations that contain dwellings for vulnerable people prone to energy poverty. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (10) Milestone 9 provides for the start of the implementation of the Mobility Masterplan. It requires the publication of key documents and strategies and introducing climate checks in the existing legislation for the mobility sector. The evidence provided by Austria demonstrates that all relevant documents were published, and legislative changes have entered into force. This covers the Fast-track renewable energy mobility programme, the Shared Mobility Strategy, the Freight Masterplan, the Masterplan Digital Transformation in Mobility, the FTI Mobility Strategy 2040, the FTI Aviation Strategy, as well as the implementation of the Alpine Convention and climate checks in the mobility sector legislation. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (11) Milestone 13 provides for the launch of the zero-emission buses support programme. It requires that the call for expression of interest has been publicly announced and that it allows transport associations, transport companies and other potential final recipients to submit their applications by digital means. The evidence provided by Austria demonstrates that the call has been launched. Transport associations and transport companies are eligible funding applicants, as well as other potential beneficiaries and funding guidelines specify that submission of applications is only possible through a portal for digital submissions. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone 22 provides for the construction of new railways and electrification of regional railways. It requires that the award of contracts or other legal instruments for works shall collectively cover the specified project segments. The evidence provided by Austria demonstrates that the contracts or other legal instruments have been awarded, concerning in total 27 contracts, or other legal instruments, for works related to projects and project segments defined in the milestone description. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (13) Milestone 25 provides for a reform to establish an effective take-back system for single-use plastic and metal beverage packaging to increase the reuse, collection and recycling rate of beverage packaging and containers. It requires the entry into force of an implementing regulation. The evidence provided by Austria demonstrates that the implementing regulation which specifies the details for the functioning of the deposit-refund system has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (14) Milestone 27 provides for the entry into force of the legal framework establishing a Biodiversity Fund to support the preservation and restoration of biodiversity. The evidence provided by Austria demonstrates that the amended Environmental Federation Act has entered into force accordingly, through which a Biodiversity Fund has been established. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (15) Milestone 28 provides for the completion of a call for projects under the Biodiversity Fund to restore priority degraded ecosystems and protect endangered species and habitats. The evidence provided by Austria demonstrates that the implementing body conducted a call for projects for the restoration of degraded ecosystems and the protection of endangered species and habitats based on the funding guidelines. It furthermore demonstrates that the funding projects for biodiversity monitoring have been awarded on the basis of an existing nationwide approach. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (16) Target 32 provides for the receipt of at least three applications for permits for the construction or retrofitting of plastic waste facilities. The evidence provided by Austria demonstrates that in line with the funding specifications three permits from public and/or private waste management companies for the establishment of new sorting facilities and the retrofitting of existing sorting facilities for separately collected plastic packaging and plastic packaging collected together with other packaging have been received by the competent authorities. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (17) Milestone 35 provides for the launch of the repair bonus programme and its opening for applications. The evidence provided by Austria demonstrates that all technical and organisational arrangements have been completed and that the repair bonus scheme has been published online and was first opened for applications on 26 April 2022. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (18) Milestone 45 provides for the implementation of the work programme by the Platform Internet-infrastructure Austria 2030, including the publication of an evaluation report. The evidence provided by Austria demonstrates that an evaluation report was published that describes the implementation of the work programme of the Platform including measures to reduce red tape and to simplify procedures for broadband deployment. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (19) Milestone 46 provides for the completion of calls for tenders to enable Gigabit capable access networks under Broadband Austria 2030, including the issuance of award decisions. The evidence provided by Austria demonstrates that the calls for tenders under the two funding directives of Austria Broadband 2030 have been completed and the funding contracts have been issued to the funding applicants. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (20) Milestone 47 provides for the signature of all contracts related to the completed calls for tenders for projects under Broadband Austria 2030, covering 150 000 households in Austria. The evidence provided by Austria demonstrates that 106 funding contracts for broadband roll-out projects have been signed, covering more than 150 000 households. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (21) Milestone 57 provides for the entry into force of the regulation on information obligation database, obliging the ministries to populate the database with information obligations emanating from existing laws and regulations. The evidence provided by Austria demonstrates that this regulation and obligation have been introduced with the amendments to the Business Services Portal Act. Furthermore, 21 registers have been connected according to the registration timetable adopted by the 'Once Only' Steering Committee. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (22) Milestone 58 provides for the establishment of the Once Only technical system connection meeting the requirements of the Single Digital Gateway. The evidence provided by Austria demonstrates that the Once Only technical system connection has been established, in line with the requirements of the Single Digital Gateway of Regulation (EU) 2018/1724. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (23) Milestone 60 provides for the selection of the digitalisation projects in the federal government to be funded by the Digitalisation Fund, with at least 95 projects selected to implement IT consolidation in the federal government and at least 60 projects selected to develop citizen and business services, as well as accelerate and improve the efficiency of procedures. The evidence provided by Austria demonstrates that 102 projects were selected for funding under the Digitalisation Fund in the first area and 66 projects in the second area. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (24) Milestone 61 provides for the issuance of the final reports on the projects funded under the Digitalisation Fund by the implementing departments. The evidence provided by Austria demonstrates that final reports have been issued for all funded projects by the implementing departments to the Digitalisation Task Force Office and then brought to the attention of the Digitalisation Task Force itself. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (25) Target 64 provides for the completion of at least 15 300 digitalisation projects targeting SMEs. The evidence provided by Austria demonstrates that under both support programmes KMU.DIGITAL 3.0 and KMU.E-Commerce advisory support and implementation support for concrete digitisation projects also including e-commerce projects were provided to over 17 000 SMEs. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (26) Target 67 provides for granting support to at least 7 000 companies for their digital investments, such as in hardware, software, digital infrastructure and e-commerce. The evidence provided by Austria demonstrates that support was granted to over 7 000 companies for their digital investments. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (27) Target 69 provides for the purchase of at least 20 000 zero-emission vehicles and installation of 100 charging stations. The evidence provided by Austria demonstrates that over 20 000 zero-emission vehicles have been purchased and over 100 charging stations have been installed. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (28) Milestone 78 provides for the ministerial approval of the Austrian Institute of Precision Medicine and its inclusion in the Austrian Building Management Plan. The evidence provided by Austria demonstrates that this approval was communicated in accordance with the national legislation and that the Austrian Building Management Plan duly included the project. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (29) Milestone 79 provides for the (physical) start of the construction works for a new building for the Austrian Institute of Precision medicine. The evidence provided by Austria demonstrates that the construction works physically started in December 2023. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (30) Milestone 81 provides for the communication of the award decisions regarding digital infrastructure projects to be carried out by universities and the publication of the names of the selected projects and universities. The evidence provided by Austria demonstrates that

28 projects have been selected, and the award decisions have been communicated to the universities, with the names of the selected projects and universities having been published on the website of the relevant ministry. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (31) Milestone 86 provides that before the education bonus expires, the measure shall be evaluated with a view to a possible extension funded by the national budget, and the evaluation report shall be published on the website of the responsible Ministry. The evidence provided by Austria demonstrates that the evaluation report was published on the website of the responsible Ministry before the expiry of the education bonus. The report presented the impact of the education bonus based on which the scheme was extended two times and was financed by national budget as provided by the amendments to the Unemployment Insurance Act. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (32) Milestone 88 provides that an implementation report shall be issued by the Ministry based on quarterly implementation reports and it shall provide detailed information on the re-skilling and up-skilling measures carried out. The evidence provided by Austria demonstrates that a detailed implementation report, including the content and area of the training, number of participants, and impact of the training on the careers, was issued by the relevant Ministry showing the quarterly implementation of the re-skilling and up-skilling measures. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (33) Target 89 provides that at least 94 000 people shall be recorded as having been enrolled in re-skilling and up-skilling measures in the system of the Austrian Public Employment Service or by the Social Ministry Service. The evidence provided by Austria demonstrates that 94 397 people were recorded as having been enrolled in re-and up-skilling measures and the evidence showed also the areas of training listed in the measure description, notably basic qualifications, electronics and digital technologies, nursing, social and caring professions, environment/sustainability, project oriented transitional workplaces as well as youth coaching. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (34) Milestone 90a provides for the entry into force of an act amending the School Education Act establishing the legal framework for the creation of additional modules of the national standardised assessments “Individual Competence Assessment PLUS” (iKMPLUS). The evidence provided by Austria demonstrates that the School Education Act was amended and entered into force providing for the creation of additional modules of the national standardised assessments. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (35) Milestone 94 provides that a short evaluation report shall be published which includes an oversight of the results of the final accounts of the remedial education project and it entails also the utilisation of the additional hours provided. The evidence provided by Austria demonstrates that the evaluation report was published, and it provides an overview of the result of the remedial education package, including the utilisation of the additional hours, breaking down the data per federal state and individual school types, and is accompanied by qualitative analysis. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (36) Milestone 104 provides for the establishment of the platform on primary health care and the start of operation of the accompanying incubator and primary health care unit

accelerator programmes. The evidence provided by Austria demonstrates that the platform was established and is publicly available online, while the incubator and accelerator programmes began with a series of events. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (37) Target 105 provides for events promoting primary health care to be conducted, reaching at least 100 young professionals in appropriate fields. The evidence provided by Austria demonstrates that the events in the context of the platform/incubator programme on primary health care were held and duly attended. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (38) Target 108 provides for the funding of at least 45 projects related to primary health care, including at least 15 of new primary health care units. The evidence provided by Austria demonstrates that 45 primary care units (centres and networks) were funded via the Austria Wirtschaftsservice GmbH, the promotional bank of the Austrian federal government, including 15 newly-established units, out of which three were located in rural areas. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (39) Milestone 111 provides for the adoption of the legal framework for the introduction of an electronic parent-child pass, a health screening program during pregnancy and early childhood. The evidence provided by Austria demonstrates that the legal framework for the electronic parent-child pass, the Electronic Parent-Child Pass Law, was developed based on a consultation with stakeholders and adopted. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (40) Milestone 112 provides for the award of the programming contract of the electronic parent-child passport following the completion of a tender. In the Further Specifications of the Operational Arrangements it was agreed that the term “tender” shall be understood as any procedure that is in accordance with Directive 2014/24/EU on public procurement. The evidence provided by Austria demonstrates that the contract was awarded via a public-public cooperation agreement in accordance with Directive 2014/24/EU and is being carried out in order to implement the electronic platform for parent-child pass. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (41) Milestone 114 provides for the identification and entrustment of the implementation bodies for the early childhood interventions (*Frühe Hilfen*) network. The evidence provided by Austria demonstrates that the implementation bodies to provide early childhood intervention services in the respective regions were duly identified and assigned regional responsibility through the appropriate contracts. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (42) Target 115 provides for the expansion of family counselling and the establishment of early childhood interventions (*Frühe Hilfen*) networks, with at least 75% of the national roll-out of early childhood interventions completed. The evidence provided by Austria demonstrates that the national roll-out of the early childhood interventions is completed. On the basis of the due justification provided, the target should be considered satisfactorily fulfilled.
- (43) Milestone 118 provides for the adoption of the quantitative soil protection strategy to reduce land use. The evidence provided by Austria demonstrates that the soil strategy has been adopted and published accordingly, and that it includes the overall objective of

reducing land use in Austria to net 2.5 hectare per day until 2030. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (44) Milestone 120 provides for the adoption and publication of the principles for the long-term care target-based governance. The evidence provided by Austria shows that the partners of the fiscal framework negotiations (Federal level, Länder and Municipalities) adopted the principles for the long-term care target-based governance and that they were subsequently published on the website of the Ministry for Social Affairs, Health, Care and Consumer Protection. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (45) Target 123 provides that at least 34 thermal renovation projects of companies and/or municipalities in town centres are completed. The evidence provided by Austria demonstrates that 34 projects concerning commercial building were completed, and the grants were paid between May 2023 and December 2024. The evidence provides as well that the funding was open to municipalities and that no municipalities were among the 34 beneficiaries. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (46) Target 127 provides for the connection of buildings in city centres to high-efficiency district heating. It requires that 375 projects for the connection to high-efficiency district heating be completed. This was verified on the basis of the evidence provided for a sample of 228 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (47) Target 129 provides that at least 30 projects of recycling of brownfield land are completed. The evidence provided by Austria demonstrates that 32 projects including development concepts, soil examinations and structural engineering tests were completed, and the grants were paid between March 2023 and September 2024. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (48) Milestone 132 provides for an interim report on the implementation of Community Nursing to be submitted. The evidence provided by Austria demonstrates that this interim evaluation report was duly completed by an external evaluator and submitted to authorities. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (49) Milestone 135 provides for the consultation process on a strategy for the digitisation of cultural heritage to be launched. The evidence provided by Austria demonstrates that this consultation was duly launched, employing an online survey and specific workshops with relevant stakeholders. It also included a public kick-off event, workshops and web-based support. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (50) Milestone 136 provides for the publication of the strategy for the digitalisation of cultural heritage. The evidence provided by Austria demonstrates that the federal ministry of Arts, Culture, Civil Service and Sport adopted and published the strategy for the digitalisation of cultural heritage. The strategy also takes into account the consultation process which served as a stocktaking exercise of the state of play of digitalisation in the cultural sector in Austria. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (51) Milestone 140 provides for the launch of the newly designed web-based platform 'Kulturpool NEU' with a new and contemporary design. The evidence provided by Austria demonstrates that the digital platform with a new, contemporary design has been

launched and is available online. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (52) Milestone 144 provides for the launch of the first call for expressions of interest for the investment fund for climate-friendly cultural businesses. The evidence provided by Austria demonstrates that this call, including all the necessary documents and information, was published on the websites of the appropriate authorities and implementing agencies. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (53) Milestone 146 provides for the dissemination of the report containing the analysis of the climate and energy policy support and incentive landscape. The evidence provided by Austria demonstrates that the finalised spending review report is disseminated through the homepage of the Austrian Ministry of Finance. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (54) Milestone 147 provides for the identification of synergies in the funding landscape of the Länder, including the climate responsibility mechanisms between the federal level and the Länder as part of the Intergovernmental Fiscal Relations Act 2017 (Finanzausgleichsgesetz 2017). The evidence provided by Austria demonstrates that the finalised spending review report is disseminated through the homepage of the Austrian Ministry of Finance. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (55) Milestone 151 provides for the dissemination of a report containing the evaluation of the effects of the digitalisation fund. The evidence provided by Austria demonstrates that the finalised spending review report is disseminated through the homepage of the Austrian Ministry of Finance. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (56) Milestone 153 provides for the introduction of a 50% Aliquotierung of the first pension increase. The evidence provided by Austria demonstrates that the provision in the law amending the Aliquotierung entered into force, with the 50% increase of the first pension adjustment compared to the adjustment factor will apply in 2026 for those pensioners who retired in 2025. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (57) Milestone 154a provides for the entry into force of the law increasing the pension deferral bonus. This bonus incentivises people to work beyond their statutory retirement age thereby reducing old-age poverty. The evidence provided by Austria demonstrates that the provision in the law increasing the pension deferral bonus entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (58) Milestone 155a provides for the entry into force of the law tightening the eligibility conditions for the early retirement scheme 'Korridorpension' by raising the minimum early retirement age and the years of contribution required. The evidence provided by Austria demonstrates that the provision in the law amending the Korridorpension entered into force, with a stepwise application commencing on 1 January 2026. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (59) Milestone 157 provides for the establishment of a legal framework for the implementation of climate targets through the amendment to the Austrian Federal Budget Law (BHG 2013) introducing a mandatory addendum to the Austrian annual federal budget and a climate check for legislative proposals through a new binding impact dimension within

the regulatory impact assessment. The evidence provided by Austria demonstrates that the respective amendment of the Austrian Federal Budget Law introducing a mandatory addendum providing an overview of budget execution related data in the context of EU climate requirements and a climate check for legislative proposals has entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (60) Milestone 159 provides for the entry into force of the eco-social tax reform, including a pricing for CO₂ emissions expected to reduce emissions by at least 2.6 million tonnes per year by 2030 (compared to 2019). The evidence provided by Austria demonstrates that the eco-social tax reform Act entered into force and the planned objective can be reached. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (61) Milestone 160 provides for the publication of the Green Finance Agenda, including concrete reference to the planned actions, such as facilitating the granting of green loans and development of strategies and methods for a better risk management in the context of green finance. The evidence provided by Austria demonstrates that the Green Finance Agenda has been published with the relevant references. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (62) Milestone 161 provides for the publication of the indicator-based report on the implementation of the Green Finance Agenda. The evidence provided by Austria demonstrates that the report was published, including a methodology that provides for regular and systematic monitoring, which aims at ensuring a cost-efficient implementation of the Green Finance Agenda and at measuring its impact. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (63) Milestone 163 provides for the finalisation of the competence framework for financial education aiming at improving the financial literacy among the population. The evidence provided by Austria demonstrates that the completed competency frameworks for financial education of adults and children respectively, have been published on the website of the Federal Ministry of Finance. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (64) Milestone 164 provides for the entry into force of start-up-package introducing a new legal form of companies in Austria, tailored to the needs of start-ups and innovative small and medium-sized enterprises. The evidence provided by Austria demonstrates that the start-up package has entered into force. The newly introduced corporate form is called a 'flexible company' addressing the needs of start-ups and their founders in the early stages of establishing a company. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (65) Milestone 166 provides for an amendment of the Austrian company law introducing the legal form of SICAV (société d'investissement à capital variable) in order to facilitate equity investments in companies. The evidence provided by Austria demonstrates that that the provision in the law amending the Austrian company law introducing the legal form of SICAV has entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (66) Milestone 168 provides that the labour market one-stop shop is operational and has started to offer services to the unemployed. The evidence provided by Austria demonstrate that the one-stop shop is operational and offers an integral case management helpdesk supporting long-term unemployed that face multiple barriers back to the labour market

due to their social and health problems. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (67) Milestone 171 provides for the entry into force of the Grace Period Act, aimed at removing administrative barriers to business transfers. The evidence provided by Austria demonstrates that the Grace Period Act has entered into force. The Act amends three different laws. These amendments contribute to easing the facilitation of transferring a business to new owners, by among others increasing legal certainty, decreasing additional auditing and meeting requirements and introducing the option of using digital solutions. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (68) Milestone 172 provides for the entry into force of the amended national Environmental Impact Assessment Act (“EIA Act”) to streamline permitting procedures for renewable energy projects. The evidence submitted by Austria demonstrates that the amendment of the Environmental Impact Assessment Act introducing several procedural simplifications has entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (69) Milestone 174 provides that the Hydrogen Strategy shall be adopted, the national hydrogen platform shall be established, and that the platform shall include representatives from research, industry, the energy sector and civil society. The evidence provided by Austria demonstrates that the Hydrogen Strategy was published by the Federal Ministry for Climate Protection and the Federal Ministry of Labour and Economic Affairs on the website of the Federal Ministry of Labour and Economic Affairs. The website of the national hydrogen platform demonstrates that the national platform “Hydrogen Partnership Austria” was established and includes representatives from research, industry and the energy sector. Civil society was included through a large-scale survey of over two hundred hydrogen stakeholders, and roundtables, workshops and webinars were organised. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (70) Milestone 177 provides that the guidelines of the subsidy scheme photovoltaic systems shall be published. The evidence provided by Austria demonstrates that the guidelines for the subsidy scheme for photovoltaic systems were published. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (71) Milestone 180 provides for the funding of zero-emission commercial vehicles and infrastructure. It requires that the funding call for heavy-duty commercial vehicles, emission-free commercial vehicles, and infrastructure required for their operation, has been launched. The evidence provided by Austria demonstrates that the call has been published. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (72) Milestone 182 provides that legally binding agreements shall be signed between the responsible bodies at federal level and the implementing bodies which are fully or partially responsible for the RRF implementation. The evidence provided by Austria demonstrates that all implementing bodies and ministries responsible for all 178 milestones and targets were indicated and that legally binding agreements were signed individually between the nine federal states and the Austrian Public Health Institute, acting as the financial donor on behalf of and for the account of Austria. These legal agreements oblige the federal states to collect and ensure access to relevant data and to conduct appropriate controls of double funding. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (73) Furthermore, the Republic of Austria has also confirmed that previously satisfactorily fulfilled milestones and targets have not been reversed.
- (74) Following the fully positive assessment concerning the Republic of Austria's payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the second and third instalment of the non-repayable support should be authorised.
- (75) In accordance with Article 2(3) of the Council Implementing Decision, as specified in the Financing Agreement, the pre-financing of the financial contribution shall be cleared by being proportionally deducted against the payment of the instalments. As Austria received EUR 492 042 751 of the financial contribution as pre-financing, an amount of EUR 227 074 997 of the payment should be utilised to clear the pre-financing, of which EUR 24 651 185 to clear the pre-financing for the REPowerEU chapter.
- (76) This Decision should be without prejudice to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty on the Functioning of the European Union. It does not override the requirement for Member States to implement the measures in accordance with Union and national law and, in particular, to notify instances of potential State aid to the Commission under Article 108 of the Treaty on the Functioning of the European Union.
- (77) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 35(1) of Regulation (EU) 2021/241,

HAS ADOPTED THIS DECISION:

Article 1

Authorisation of the disbursement of the non-repayable support

The disbursement of the second and third instalment of the non-repayable support as laid down in Section 2(1)(2.3) of the Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Austria for an amount of EUR 1 850 006 391 is authorised.

In accordance with the Financing Agreement concluded pursuant to Article 23(1) of Regulation (EU) 2021/241 between the Commission and the Republic of Austria, EUR 227 074 997 shall be utilised to clear the pre-financing of the financial contribution. EUR 1 622 931 394 shall be provided to Austria by means of payment to the bank account indicated in the Financing Agreement.

Article 2

Addressee

This Decision is addressed to the Republic of Austria.

Done at Brussels, 19.9.2025

For the Commission
Valdis DOMBROVSKIS
Member of the Commission