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COMMISSION IMPLEMENTING DECISION

of 12.12.2025

**on the authorisation of the disbursement of the third instalment of the non-repayable
support for Finland**

(Only the Finnish and Swedish text are 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 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland² (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 Finland has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 30 September 2025, Finland submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the 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 Finland³ 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 22 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 12524/21; ST 12524/21 ADD 1 as amended by ST 6991/23; ST 6991/23 ADD 1, ST 15836/23; ST15836/23 ADD 1, ST 11535/24; ST 11535/24 ADD 1; ST 11030/25; ST 11030 ADD 1.

³ Recovery and Resilience Facility Operational arrangements between the European Commission and Finland, entered into force on 19 June 2023, amended 5 February 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 Finland has 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) 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 282 978 419.
- (5) Milestone 7 provides for the award of all grants for energy technology investments. The evidence provided by Finland demonstrates that all funding award decisions were notified to the project beneficiaries under the competitive calls for proposals. The evidence provided demonstrates that those additional calls not already assessed are based on the same eligibility/selection criteria indicated in milestone 6. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (6) Milestone 20 provides for the award of all grants for direct electrification and low-carbon industrial processes projects. The evidence provided by Finland demonstrates that all funding award decisions were notified to the project beneficiaries under the competitive calls for proposals. The evidence provided demonstrates that those additional calls not already assessed are based on the same eligibility/selection criteria indicated in milestone 19. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (7) Milestone 23 provides for the award of all grants to the re-use and recycling projects. The evidence provided by Finland demonstrates that all funding award decisions were notified to the project beneficiaries under the competitive calls for proposals. The evidence provided demonstrates that those additional calls not already assessed are based on the same eligibility/selection criteria indicated in milestone 22. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (8) Milestone 47 provides for the adoption of legislation concerning the national biodiversity strategy and for voluntary nature conservation measures, including restoration and active natural management measures. The evidence provided by Finland demonstrates that the legal act on nature conservation has been amended, entering into force on 1 June 2023, including the obligation to ensure that decision-making takes better account of the preservation of biodiversity outside nature conservation areas and the maintenance of ecosystem services, and to enhance the effectiveness of the conservation of habitats and species. The Council Implementing Decision required that the government submit the new Nature Conservation Act to Parliament by 31 January 2022 and that the new Act enters into force during 2022. The government submitted the Act to the Parliament on 12 May 2022 and it entered into force on 1 June 2023. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the new Nature Conservation Act entered into force at the time of the assessment. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (9) Milestone 50 provides for the award of all grants for the reduction of discharge of nutrients into water bodies in selected sites by promoting nutrient recycling from nutrient rich waste streams from urban areas. The evidence provided by Finland demonstrates that all funding award decisions were notified to the project beneficiaries under the competitive calls for proposals. The Council Implementing Decision required the DNSH exclusion list in the call for applications as well as compliance with the relevant EU and national environmental legislation. However, the exclusion list is missing from both calls for applications while there is no reference to the compliance with the relevant EU and national environmental legislation in the first call for applications. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, Finland has not selected projects with activities in the exclusion list, namely those related to fossil fuel-based power generation and distribution, activities covered by the EU Emission Trading System with projected CO₂ equivalent emissions that are not substantially lower than the relevant benchmarks established for free allocation, actions related to waste treatment, or actions for which the long-term disposal of waste may cause significant and long-term environmental harm. This is demonstrated by the ex-post evaluation of the selected projects in the administrative certificate of the Ministry of Environment. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (10) Milestone 53 provides for the award of all grants for the precision forestry treatment projects selected for funding. The evidence provided by Finland demonstrates that all funding award decisions were notified to the project beneficiaries under the competitive calls for proposals. The Council Implementing Decision required that the terms of reference stated that in the forests where continuous forest management methods are applied, there shall be no new or remedial ditching, which is missing from the terms of reference. Whilst this constitutes a minimal substantive deviation, the ditching ban was part of the assessment criteria through the checklist that takes into account all the requirements of the Council Implementing Decision. Furthermore, the funding authority required each of the awarded projects to reaffirm the fulfilment of this condition by a separate questionnaire. For each of the projects it was confirmed that no ditching was included. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (11) Milestone 68 provides for the adoption of legislation related to the extension of the coverage of the residential and commercial property information system. The evidence provided by Finland demonstrates that the legal acts to extend the coverage of the property information system have been amended, and adopted on 1 June 2023, including the obligation of housing companies to make available basic data in structured machine-readable format, and the right for the positive credit data register to access the machine-readable format data made available. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone 79 provides for the digital functionalities integrated into the public employment services' (TE-PES) information system. The evidence provided by Finland demonstrates the functionality for the assessment tools of customer service needs; the automatic job search profile; job search self-reporting system for

jobseekers; electronic appointment system for job search interviews; customer online guidance; and that these services are operational. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled

- (13) Milestone 80 provides for the entry into force of the legislation amending the Unemployment Security Act to phase out additional days of unemployment security. The evidence provided by Finland demonstrates the entry into force, on 1 January 2023 of the amendments to the Unemployment Security Act including a gradual abolition of additional days of unemployment allowance so that the minimum age to be eligible for additional days of unemployment allowance rose by one year for those born from 1963 onwards. The possibility of additional days of unemployment allowance was abolished completely for those born in (or after) 1965. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (14) Milestone 82 provides for the entry into force of legislative amendments to the Aliens Act (301/2004) with the objective of streamlining the permit processes for work- and education-based immigration. The evidence provided by Finland demonstrates the entry into force, on 15 February 2023, of the amendments to the Aliens Act and that the amendments streamlined the permit processes for work and education-based immigration, refined the responsibilities of the employer and the applicant, differentiated the specialist residence permit, included changes to the activities of the Finnish diplomatic missions abroad and revised conditions for issuing residence permits. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (15) Milestone 92 provides for the completion of a foresight model for labour and competence needs. The evidence provided by Finland demonstrates that the foresight model is completed and is publicly available online. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (16) Target 101 provides for the award of grants for leading companies' projects. The evidence provided by Finland demonstrates that 5 leading companies' projects were selected in accordance with the eligibility/selection criteria specified in milestone 100 and notified of the grant awarded. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (17) Target 104 provides for the award of grants for research projects aiming at increasing competences in key sectors. The evidence provided by Finland demonstrates that at least 25 research projects were selected in accordance with the eligibility/selection criteria specified in milestone 103 and notified of the grant awarded. However, the Council Implementing Decision required all calls to specify that the research is targeted at the low-carbon economy and climate change adaptation and resilience and that the scheme shall be cutting across all branches of science and sectors including hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences. The call did not make explicit reference to climate change resilience. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, it is understood that adaptation and resilience are both included in the reference to 'climate change adaptation'. The Finnish authorities have explained that the Academy of Finland makes use of the "International Panel on Climate Change (IPCC)" definition of climate change adaptation, as described on the website of IPCC. As of this, this minimal deviation does not change the nature of the measure and does not affect the

progress towards achieving the investment that the milestone represents. Furthermore, the call did not mention hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, these were not mentioned specifically with the intention to not restrict applications to these specific areas only, as the call for applications aimed at encouraging a broad range of applications that promote the green and digital transition, including in relation to hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences. The call for applications calls for research that promotes solutions related to carbon neutrality and adaptation to climate change as well as related digital technologies, therefore using a broader terminology which covers the same objective. Furthermore, the selected research projects demonstrate that the scheme is cutting across all branches of science and sectors including hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

- (18) Target 107 provides for the award of grants for RDI projects aiming at increasing competences in key sectors. The evidence provided by Finland demonstrates that at least 10 RDI projects were selected in accordance with the eligibility/selection criteria specified in milestone 106 and notified of the grant awarded. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (19) Target 110 provides for the award of grants for support to innovative growth companies. The evidence provided by Finland demonstrates that Business Finland notified at least 22 grants for support to innovative growth companies and that the projects were selected in accordance with the eligibility/selection criteria specified in milestone 109. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (20) Target 119 provides for the award of grants for the development of innovation and research infrastructures. The evidence provided by Finland demonstrates that at least three projects were selected in accordance with the eligibility/selection criteria specified in milestone 118 and notified of the granted award. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (21) Milestone 125 provides for the notification of all grants for projects under key programmes for international growth. The evidence provided by Finland demonstrates that for all 40 projects the awards of grants were notified and that all calls were based on the eligibility/selection criteria indicated in milestone 124. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (22) Milestone 134 provides for a second set of legislative acts completing the establishment of welfare areas and the reform of the social, healthcare and rescue services. The evidence provided by Finland demonstrates that the second set of legislative acts entered into force between 1 January 2021 and 1 January 2023. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (23) Milestone 135 provides for the establishment and operationalisation of the regional welfare areas responsible for organising healthcare, social welfare and rescue services.

The evidence provided by Finland demonstrates that regional welfare areas are established and operational and necessary measures to support the set-up of the welfare areas are implemented. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (24) Milestone 145 provides for the launch of a call for applications for clean transition projects. The evidence provided by Finland demonstrates that the call for applications for projects related to new clean technologies for energy production and use and/or for promoting the development of the production and storage of renewable hydrogen on a commercial scale was launched. The terms of reference include eligibility and selection criteria and ensure compliance with DNSH requirements. The Council Implementing Decision required the establishment of eligibility criteria linked to at least one of the intervention fields that have a 100% climate coefficient. The call instructions provided by Finland do not include the intervention fields in the eligibility criteria. Instead, the guidelines for the processing of applications, as required by the description of the management and control system of the Ministry of Economic Affairs and Employment for measure P5C1I1, determine that each of the projects falls under one of the intervention fields defined in Annex 6 of the RRF Regulation, and that investments in energy are tied to the support sectors of the following intervention fields: 024ter, 028, 029, 030bis, 032, 033 and 034bis0. Section 6.1 “Specific conditions for the deployment of new energy technologies” includes the transcription of the relevant footnotes of the intervention fields 024ter, 030bis and 034bis0. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the inclusion of the eligibility criteria in the guidelines for processing applications sufficiently indicates that the required eligibility criteria have been applied by the implementing body. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (25) Milestone 146 provides for the award of all grants for clean transition projects. The evidence provided by Finland demonstrates that all nine projects were selected and the grants were awarded and notified to the final recipients. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (26) Target 150 provides for the Selection of doctoral students in the LUKE Doctoral School programme. The evidence provided demonstrates that four doctoral students were selected in the LUKE Doctoral School programme and that these four students have been allocated to programmes with REPowerEU-related themes. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (27) Furthermore, the Republic of Finland has also confirmed that previously satisfactorily fulfilled milestones and targets have not been reversed.
- (28) Following the fully positive assessment concerning Finland’s payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the third instalment of the non-repayable support should be authorised.
- (29) 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 Finland received EUR 296 496 083 of the financial contribution as pre-financing, an

amount of EUR 38 077 997 of the payment should be utilised to clear the pre-financing of which EUR 3 688 006 to clear the pre-financing for the REPowerEU chapter.

- (30) 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.
- (31) 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 third instalment of the non-repayable support as laid down in Section 2(1) of the Annex to the Council Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland for an amount of EUR 282 978 419 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 Finland, EUR 38 077 997 shall be utilised to clear the pre-financing of the financial contribution. EUR 244 900 422 shall be provided to Finland by means of payment to the bank account indicated in the Financing Agreement.

Article 2

Addressee

This Decision is addressed to the Republic of Finland.

Done at Brussels, 12.12.2025

For the Commission

Valdis DOMBROVSKIS

Member of the Commission