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COMMISSION IMPLEMENTING DECISION

of 13.4.2023

**on the authorisation of the disbursement of the first 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 Facility, as amended by Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC ('Regulation (EU) 2021/241 as amended')¹, and in particular Article 24(5) thereof,

Whereas:

- (1) According to Article 4(2) of Regulation (EU) 2021/241 as amended, 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.
- (2) 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 as amended, that Austria has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.
- (3) On 22 December 2022, Austria submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the first instalment of the non-repayable support. Pursuant to Article 24(3) of Regulation (EU) 2021/241 as amended, 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.

¹ OJ L 57, 18.2.2021, p. 17 and OJ L 63, 28.2.2023, p. 1.

² ST 10159/21; ST 10159/21 ADD 1; ST 10159/ COR 1, not yet published.

³ Recovery and Resilience Facility Operational Arrangements between the European Commission and Austria, entered into force on 29 November 2022.

- (4) The Commission made a positive preliminary assessment of the satisfactory fulfilment of all 44 relevant milestones and targets related to the non-repayable support and, in accordance with Article 24(4) of Regulation (EU) 2021/241 as amended, provided its findings to the Economic and Financial Committee asking for its opinion on the satisfactory 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.
- (5) Section 2(2) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the first instalment of the non-repayable support for an amount of EUR 804 597 701.
- (6) Target 3 provides for 6 360 projects of replacement of heating systems to be implemented and audited. 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. Austria provided as evidence: (i) datasheet containing a list of 6 360 implemented and audited projects, including an anonymised identifier of final recipients, specification of the type of the original and new heating system as well as calculation of the energy savings; (ii) 60 evidence files containing key project-related information and documentary evidence for the selected sample, certifying that projects have been implemented, audited and found eligible; (iii) methodology regulation on the calculation of energy savings and guidelines on energy savings and thermal insulation issued by the Austrian Institute for Building Technology. The evidence provided by Austria demonstrates that 6 360 projects of replacement of heating systems have been implemented and audited, in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (7) Milestone 11 provides for the entry into force of the 'Federal Act on the introduction of the climate ticket'. This milestone is part of the reform developing a flat-rate season ticket, valid across regions in Austria, with the aim to lower the costs and incentivise the use of public transport. The law should prescribe a general rule for setting maximum tariffs in accordance with EU Regulation No 1370/2007. The Federal Act should also define the territorial, traffic, personal and temporal scope, and the price of the so-called 1-2-3 climate ticket (that is, a flat rate season ticket, valid across regions in Austria, with the aim to lower the costs and incentivise the use of public transport). Austria provided as evidence: (i) a copy of the publication of the 'Federal Act on the introduction of the climate ticket' in the Official Journal on 14 April 2021; (ii) amendment to the Federal Act on the introduction of the climate ticket; (iii) a copy of the publication of the 'General Terms and Conditions for the Purchase of the Climate Ticket' in the Official Journal on 18 August 2021. The evidence provided by Austria demonstrates that the 'Federal Act on the introduction of the climate ticket' was published in the Official Journal and entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (8) Milestone 12 provides for the availability of national and/or regional categories of the 1-2-3 climate ticket for customers to buy and use. This milestone is part of the reform developing a flat-rate season ticket, valid across regions in Austria, with the aim to lower the costs and incentivise the use of public transport. Austria provided as evidence: (i) a written confirmation from 4 July 2022 by the Ministry for Climate Action (BMK) proving that national and/or regional categories of the 1-2-3 climate ticket are available for customers to buy and use, (ii) a copy of the publication of the 'Federal Act on the introduction of the climate ticket' in the Official Journal on 18 August 2021, (iii) links to the online distribution platforms for the climate ticket. The evidence provided by Austria demonstrates that the national and regional categories of the 1-2-3 climate tickets are available for customers to buy and use, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (9) Milestone 17 provides for the launch of the support programme for zero-emission utility vehicles and their charging infrastructure. Its objective is to make zero-emission vehicles more affordable. This milestone is part of the investment aiming at lowering the emissions from transport by increasing the share of zero-emission commercial vehicles. Austria provided as evidence: (i) a copy of the website of the funding management office showing the launch of all support programmes; (ii) a copy of the funding guidelines for the e-mobility industry; (iii) a fact sheet on the e-mobility offensive; (iv) contractual general conditions for the mobility allowance; (v) frequently asked questions for other businesses; (vi) a copy of the funding management website for small buses and light electric utility vehicles; (vii) a special directive and procurement documents for the transition to clean energy buses. The evidence provided by Austria demonstrates that the support programme was successfully launched, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (10) Milestone 21 provides for the start of the construction work of a new railway station along an Austrian regional railway line. The new railway station should allow linking two regional railway lines. This milestone is part of the investment, which aims at constructing a new railway line and linking it with an existing regional railway line. Austria provided as evidence: (i) a copy of the entry into the construction book dated 2 March 2020 and signed by the contractor as well as the on-site supervisory authority; and (ii) a copy of the map showing the location of the construction work of the new railway station. The evidence provided by Austria demonstrates that the construction work has been started, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (11) Milestone 24 provides for the entry into force of an amendment to the Waste Management Act. This milestone is part of the reform aimed to increase the reuse, collection and recycling rate of beverage packaging and containers. Austria provided as evidence a copy of the publication of the act amending the Waste Management Act in the Official Journal on 10 December 2021. The evidence provided by Austria demonstrates the entry into force of the amendment to the Waste Management Act, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone 38 provides for the entry into force of the Renewables Expansion Law, establishing framework conditions and financing of electricity generation from

renewable sources. The milestone is part of the reform, which aims to contribute to an increase in the share of renewable energy in electricity supply to 100%, thus playing an essential role on Austria's path towards climate neutrality by 2040. Austria provided as evidence a copy of the publication of the Renewables Expansion Law in the Official Journal on 28 July 2021. The evidence provided by Austria demonstrates that the Renewables Expansion Law, establishing framework conditions and financing of electricity generation from renewable sources, has entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (13) Milestone 41 provides for the adoption and publication of the amendment to the regulatory criteria and funding guidelines (based on *'Umweltförderungsgesetz'*) for environmental support promoting major projects and measures for the EU Emissions Trading Scheme (ETS) installations. Furthermore, the eligibility criteria should ensure that the selected projects comply with the 'Do no significant harm' (DNSH) Technical Guidance (2021/C58/01). This milestone is part of the investment aiming to accelerate the decarbonisation of industry and increase its resource and energy efficiency by supporting industrial eco-innovations and advanced technology reducing the environmental impact of hazardous waste treatment. Austria provided as evidence: (i) a copy of the Amendment of the Environmental Aid Act published in the Official Journal on 18 March 2022; (ii) a copy of the Environmental Funding Guidelines issued by the Minister for Climate Action on 30 March 2022; (iii) a copy of the technical specifications (stipulations) related to the first and second call for project proposals. The evidence provided by Austria demonstrates that the amendment to the regulatory criteria and funding guidelines for environmental support promoting major projects and measures for ETS installations have been adopted and published. Whereas the amended regulatory and funding guidelines make reference to climate and environmental objectives that are coherent with the six environmental objectives covered by the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria ensuring the compliance of the selected projects with the DNSH principle are stipulated in the technical specifications (stipulations) of the call for proposal. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the compliance with the DNSH Technical Guidance is ensured through the inclusion in the technical specifications defining the eligibility criteria of the call for proposal as well as through the examinations to be performed by the implementing agency that administrates the call. Furthermore, the expected savings of greenhouse gas emissions shall be validated for each project by a certified inspection body. As of this, this minimal deviation does not affect the progress towards the achievement of the investment that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (14) Milestone 44 provides for the adoption of the work programme for the task force of Platform Internet-infrastructure Austria. The work programme is the foundation of the task force, which will work to develop legal, regulatory and technical measures in the context of broadband deployment, and to implement the European Union's Connectivity Toolbox. This milestone is part of the reform, which aims to improve broadband access in Austria, especially in rural areas. Austria provided as evidence: (i) a copy of the adopted and published work programme governing Platform Internet-infrastructure Austria; (ii) a justification on the achievement of the requirements in the description of the measure; (iii) the statutes of the task force of Platform Internet-infrastructure Austria; (iv) a copy of the answers to a parliamentary inquiry about the

purpose of Platform Internet-infrastructure Austria; (v) a screenshot of an article about Platform Internet-infrastructure Austria on the website of the Federal Ministry of Agriculture and Forestry, Regions and Water Management. The evidence provided by Austria demonstrates that the programme of Platform Internet-infrastructure Austria was adopted, to establish a task force with the objective to develop legal, regulatory and technical measures in the context of broadband deployment, and to implement the Connectivity Toolbox, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (15) Milestone 49 provides for the entry into force of the School Digitalisation Act providing the framework for better in-service teacher training, improved school infrastructure, the set-up of a pedagogical and administrative portal, as well as improving a learning material portal. This milestone is part of the reform aimed to set out the framework conditions for supporting measures to enable fair and equal access for all pupils at lower secondary schools to basic digital competences. Austria provided as evidence: (i) a copy of the School Digitalisation Act published in the Official Journal on 7 January 2021; (ii) a copy of the amendment to the School Digitalisation Act, published in the Official Journal on 13 April 2022; (iii) a copy of the School Education Law published in the Official Journal on 8 January 2021; (iv) a copy of the publication of the implementing regulation of the School Education Law on the information and communications technology teaching techniques, published in the Official Journal on 30 August 2021; (v) copy of the eight point plan for the school digitalisation; (vi) application procedure for the device initiative; (vii) other pieces of evidence, such as information notice by the ministry to the schools to attend a virtual training course, screenshots and links to websites of learning portals as well as learning platforms. The evidence provided by Austria demonstrates that the School Digitalisation Act has entered into force and provides for the legal basis for the deployment of digital devices in schools for teachers and pupils as well as for the improved school infrastructure, in line with the requirements of the milestone. The framework for better in-service teacher training, the set-up of the pedagogical and administrative portal and the improved learning and material portal was provided by the School Education Law. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (16) Milestone 50 provides for the entry into force of the implementing regulation of the School Digitalisation Act. This milestone is part of the reform aimed to set out the framework conditions and provide supporting measures to enable fair and equal access for all pupils at lower secondary schools to basic digital competences. Austria provided as evidence the implementing regulation of the School Digitalisation Act (Regulation of the Federal Minister of Education, Science and Research on Information and Communications Technology supported teaching and data security measures in the school system), published in the Official Journal on 30 August 2021. The evidence provided by Austria demonstrates the implementing regulation of the School Digitalisation Act has entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (17) Milestone 52 provides for the publication of the award decision on the published tender for the digital end-user devices for pupils and ensuring that the contract for the provision of digital end-user devices to pupils has been awarded. This milestone is part of the investment that aims to provide digital devices to pupils at lower secondary

level. Austria provided as evidence: (i) copies of the award decisions, in the form of letters sent to the winning bidders; (ii) copies of the notifications of the award of framework agreements for the digital devices; (iii) publication of the tender for the digital devices for pupils; (iv) the technical specifications of the devices. The evidence provided by Austria demonstrates that the responsible ministry has published the award decisions on the Europe-wide tender for digital end-user devices for pupils and that the contract for the provision of digital end-user devices to pupils has been awarded, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (18) Target 53 provides for the delivery of digital devices for the 5th and 6th grade (first and second year of lower secondary level) of the school year 2021/2022. This target is part of the investment that aims to provide digital devices to pupils at lower secondary level. Austria provided as evidence: (i) a spreadsheet containing a list of all schools participating in the scheme; (ii) a spreadsheet containing an anonymised list of all 5th and 6th grade pupils who have received a digital device. This is accompanied for each pupil by a unique identifier (a serial number) of the digital device that s/he has received; as well as (iii) the following documentary evidence based on a sample selected by the Commission, for each of the pupils selected: a) copy of the delivery note of the digital devices to the schools, b) copy of the documentation of the handover of the digital devices to the pupils in the classes. The evidence provided by Austria demonstrates that the delivery of the digital devices for the 5th and 6th grade (first and second years of lower secondary level) has been completed, in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (19) Milestone 56 provides for the entry into force of the legislative amendment introducing the Once Only principle to the Business Service Portal Act, the availability of the Information Obligation Database (IVDB) survey tool on a pilot basis and the availability of the Register and Systems Network (RSV) in a base version. This milestone is part of the reform aimed to reduce bureaucracy for business operators and citizens by implementing the Once Only principle, which reduces multiple reporting. Austria provided as evidence: (i) copy of the amendment of the Business Service Portal Act introducing the Once Only principle, published in the Official Journal on 26 July 2021; (ii) copy of the acceptance protocol confirming that the Information Obligation Database (IVDB) survey tool is available on a pilot basis; (iii) copies of the two acceptance protocols confirming that the Register and Systems Network (RSV) is available in a base version; (iv) presentation of the operation review for the Once Only platform; (v) presentation by the Federal Ministry of Labour and Economy on the functionalities of the Information Obligation Database (IVDB) and an overview of all data available in the administration (data map) and data availability across departments; (vi) series of screenshots illustrating the functionalities of the Register and Systems Network (RSV); (vii) official protocol letter signed by the Ministry of Digitalisation and Economic Affairs, confirming that the Once Only principle is funded by the digitalisation fund in 2021. The evidence provided by Austria demonstrates the entry into force of the amendment to the Business Service Portal Act introducing the Once Only principle, the availability on a pilot basis of the Information Obligation Database (IVDB) survey tool, providing an overview of all the data available in the administration, and the availability in a base version of the Register and Systems Network (RSV) with other connected registries to ensure interoperability and data exchange, in line with the requirements of the milestone. On

the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (20) Milestone 59 provides for the entry into force of the Digitalisation Fund Act, establishing the digitalisation fund. This milestone is part of the reform with the objective to accelerate digitalisation of the federal administration by financing projects with a cross-departmental impact. Austria provided as evidence a copy of the publication of the Digitalisation Fund Act in the Official Journal on 27 May 2021. The evidence provided by Austria demonstrates the entry into force of the Digitalisation Fund Act, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (21) Milestone 62 provides for laying the groundwork for KMU.DIGITAL, a programme that supports small and medium-sized enterprises (SMEs) in identifying and implementing projects which help digitalise their businesses. It consists in the conclusion of the relevant contracts with the Austrian Economic Chamber and Austrian Economic Service as well as the corresponding funding guidelines being approved and published. This milestone is part of the investment aiming to help SMEs get advice on designing, implementing and scaling up their digitalisation projects, in order to improve competitiveness. Austria provided as evidence: (i) a copy of the concluded contracts for the advisory module of KMU.DIGITAL 3.0 with the Austrian Economic Chamber; (ii) a copy of the concluded contracts for the implementation module of KMU.DIGITAL 3.0 with Austrian Economic Service; (iii) a copy of the published approved funding guidelines for the module advisory support of KMU.DIGITAL 3.0, which are also available online; (iv) a copy of the published approved funding guidelines for the implementation module of KMU.DIGITAL 3.0, also available online; (v) a set of screenshots of the website on which the funding guidelines for advisory support are published confirming the publication; (vi) a set of screenshots of the website on which the funding guidelines for the implementation support are published confirming the publication. The evidence provided by Austria demonstrates that relevant contracts for KMU.DIGITAL 3.0 have been concluded with the Austrian Economic Chamber and Austrian Economic Service and the corresponding funding guidelines have been approved and published, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (22) Milestone 63 provides for laying the groundwork for KMU.E-Commerce, a programme that helps SMEs increase their ability to sell goods and services online. It covers the conclusion of the relevant contract with the Austrian Economic Service and the approval and publication of corresponding funding guidelines. The conclusion of the contracts and publication of the funding guidelines should enable small and medium-sized enterprises to apply for funding and is thus a necessary step in the implementation of the measure. This milestone is part of the investment aiming to help SMEs get advice on designing, implementing and scaling up their digitalisation projects, in order to improve competitiveness. Austria provided as evidence: (i) a copy of the published approved funding guidelines for KMU.E-Commerce as signed on 18 March 2021 and published on 19 March 2021 on the website of the Austrian Economic Service; (ii) copies of the concluded contracts for KMU.E-Commerce with the Austrian Economic Service; (iii) screenshots of the website on which the funding guidelines are published, confirming the publication of approved funding guidelines. The evidence provided by Austria demonstrates the conclusion of the relevant contracts for KMU.E-Commerce and approval and publication of the relevant funding

guidelines, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (23) Milestone 65 provides for the entry into force of the amendment to the Investment Premium Act increasing the budget for the premium. This milestone is part of the investment which aims to encourage companies' investments into digitalisation and which consists of a 14% subsidy for eligible digital investments. Austria provided as evidence: (i) a copy of the publication of the amendment to the Investment Premium Act in the Official Journal on 28 May 2021; (ii) a copy of the amended funding guidelines; (iii) a consolidated version of the amended Investment Premium Act. The evidence provided by Austria demonstrates the entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the Recovery and Resilience Plan's funds for support to eligible digital investments by companies. The Council Implementing Decision required that payments be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives. The Investment Premium Act and the funding guidelines exclude investments from funding that are harmful to environmental or climate objectives. The funding guidelines also emphasise that payment is conditional on all requirements of the funding guidelines being fulfilled, which includes the non-eligibility of climate- and environment-damaging investments. They further demand that the recipient of funding must confirm compliance and acknowledge that a misrepresentation makes the funding applicant liable to criminal prosecution and steep fines as well as prison sentences. Such misrepresentations can be detected by the examinations of the implementing agency. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the ex-ante exclusion of harmful activities by the Investment Premium Act and the ex-post checks by the implementing agency together with the risk of potential financial and judicial follow-up faced by recipients in case of misrepresentation provide sufficient assurance that investments funded will have no negative impacts on climate or environmental objectives. 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.
- (24) Milestone 68 provides for the entry into force of the amendment to the Investment Premium Act increasing the budget for the premium. This milestone is part of the investment which aims to encourage companies' investments into ecological transformation and which consists of a 14% subsidy for investments in the priority areas of green transition. Austria provided as evidence: (i) a copy of the publication of the amendment to the Investment Premium Act in the Official Journal; (ii) a copy of the amended funding guidelines; (iii) a consolidated version of the amended Investment Premium Act. The evidence provided by Austria demonstrates the entry into force of the amendment to the Investment Premium Act providing for a budget increase to reflect the availability of the Recovery and Resilience Plan's funds for support of eligible green investments by companies. The Council Implementing Decision required that payments be conditional on submitting evidence that excludes negative impacts on environmental and climate objectives. The Investment Premium Act and the funding guidelines exclude investments from funding that are harmful to environmental or climate objectives. The funding guidelines also emphasise that payment is conditional on all requirements of the funding guidelines being fulfilled, which includes the non-eligibility of climate-damaging investments and of environment-damaging investments. They further demand that the recipient of funding

must confirm compliance and acknowledge that a misrepresentation makes the funding applicant liable to criminal prosecution and steep fines as well as prison sentences. Such misrepresentations can be detected by the examinations of the implementing agency. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the ex-ante exclusion of harmful activities by the Investment Premium Act and the ex-post checks by the implementing agency together with the risk of potential financial and judicial follow-up faced by recipients in case of misrepresentation provide sufficient assurance that investments funded will have no negative impacts on climate or environmental objectives. 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 75 provides for the receipt of all expressions of interests by stakeholders of the Research, Technology and Innovation (RTI) sector and the designation of the resolution agency (agencies). This milestone is part of the investment which consists of funding research infrastructures and research collaborations, with the aim to expand the knowledge base for the further development of quantum computing and sciences. Austria provided as evidence: (i) the acknowledgment of receipt by the Austrian Research Promotion Agency – FFG of all expressions of interest by stakeholders of the RTI sector, dated 22 December 2021 by the Federal Ministry of Education, Science and Research, which is a written confirmation signed by the executive agencies on 14 February and 15 February 2022; (ii) a copy of the contract between the Federal Ministry of Education, Science and Research and the Austrian Research Promotion Agency. The evidence provided by Austria demonstrates that all expressions of interests by stakeholders of the RTI sector have been received and that the resolution agency has been designated, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (26) Milestone 84 provides for the entry into force of the legal basis for the education bonus (Section 20(7) of the Unemployment Insurance Act) and the adoption and publication of the accompanying funding guidelines. This milestone is part of the reform which aims to improve the incentives and the material framework conditions for long-term unemployed to participate in organised training or qualification sessions and reduce the risk of participants dropping-out before completing the sessions. Austria provided as evidence: (i) the Amendments to the Unemployment Insurance Act published in the Official Journal (ii) copy of the Federal Guidelines on Education and Training Grants. The evidence provided by Austria demonstrates that the legal basis for the education bonus (Section 20(7) of the Unemployment Insurance Act) has entered into force and that the accompanying funding guidelines have been adopted and published, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (27) Target 85 provides for the disbursement of 40 000 education bonuses to unemployed recipients. This target is part of the reform which aims to incentivise unemployed to participate in trainings as well as qualification sessions and to reduce the risk of participants dropping out before completing the sessions. Austria provided as evidence: (i) a spreadsheet including the anonymised list of recipients of the education bonus including identification number (social security number and unemployment insurance number), the date of the letter informing the recipient of the grant, identifier

for the employment service office and the sex of the recipient; (ii) the following documentary evidence based on a sample selected by the Commission: letters addressed to recipients informing on the granting of the education bonus; (iii) a copy of the Federal Guidelines on Education and Training Grants of the Public Employment Service; (iv) a copy of the Amendments to the Unemployment Insurance Act published in the Official Journal on 30 September 2020. The evidence provided by Austria demonstrates at least 40 000 unemployed people have received the education bonus, in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

- (28) Milestone 87 provides for the establishment of the legal act enabling the funding of re- and upskilling measures in the 2021 budget and in the Federal budgetary framework act. The milestone is part of the investment which aims to improve the skills and competences of unemployed, particularly the low skilled, to prepare them for the future challenges of the labour market. Austria provided as evidence: (i) a copy of the Federal Fiscal Framework Act 2021-2024 published in the Official Journal on 3 December 2020; (ii) a copy of the Strategy Report 2021-2024; (iii) a copy of the Strategy Report 2022-2025; (iv) a copy of a sub-heading booklet accompanying the yearly budget law detailing the budget of the sub-heading 20 ‘Labour’; (v) a copy of the Austrian Public Employment Service long-term plan for 2021-2024; (vi) a copy of the first implementation report by the Ministry of Labour on the re- and upskilling measures under the Corona Job Offensive; (vii) a copy of an official letter from the Minister of Labour to the Executive Board of the Austrian Public Employment Service. The evidence provided by Austria demonstrates that the legal act (the budgetary provision) enabling the re- and upskilling measures was included in December 2020, under the 2021 budget and the Federal budgetary framework act, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (29) Milestone 92 provides for the finalisation of the remedial education package which includes specific allocation of resources (additional teaching hours and tailor-made support measures for pupils) and can be implemented by the federal states (Laender) and regional educational authorities. It is part of the investment aiming to contribute to compensate for the accumulated learning deficits and potential losses in education resulting from the prolonged periods of distance learning during the COVID-19 pandemic. Austria provided as evidence: (i) a copy of the decree of the Federal Ministry of Education of 8 December 2020 on additional courses for general secondary schools and vocational middle and higher schools with graduating classes; (ii) a copy of the decree of the Federal Ministry of Education of 25 January 2021 on additional courses for general secondary schools and vocational middle and higher schools; (iii) copies of the nine decrees of the Federal Ministry of Education of 23 February 2021 on additional courses for general compulsory schools sent to each of the nine Directorates of Education; (iv) a copy of the School Organisation Law; (v) a copy of the School Education Law published in the Official Journal on 8 January 2021; (vi) a spreadsheet containing an overview of the available (and used) human resources for support measures for each federal school. The evidence provided by Austria demonstrates that the remedial education package is finalised including the specific allocation of resources (additional teaching hours and tailor-made support measures for pupils) and can be implemented by the Laender/regional educational authorities, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (30) Milestone 93 provides for the provision of supplementary school lessons outside of school hours, including during the holidays. It is part of the investment aiming to contribute to compensate for the accumulated learning deficits and potential losses in education, during the prolonged periods of distance learning, during the COVID-19 pandemic. Austria provided as evidence: (i) spreadsheets containing a list of schools where supplementary lessons have been provided, the period when the supplementary lessons have taken place, and the number of hours of supplementary lessons provided; (ii) additional spreadsheets with more detailed data on the allocation and use of resources, and spreadsheets containing the survey sheets sent to schools. The evidence provided by Austria demonstrates that supplementary lessons have been provided outside of school hours, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (31) Milestone 97 provides for the publication of documents with regard to the second phase of the call for expression of interest in funding projects under the Important Project of Common European Interest (“IPCEI”) on Microelectronics and Connectivity, including climate-related eligibility criteria, which should oblige potential recipients to explicitly commit to the reduction of greenhouse gases (GHG) emissions and estimate the extent of GHG savings. Moreover, the commitment to emission reductions should represent a key factor in the selection of projects within the subsequent jury process. This milestone is part of the investment which aims to strengthen areas within the sector of microelectronics in which Europe is already performing well and also to target areas in which Europe is currently dependent on imports. Austria provided as evidence: (i) a copy of and a link to the call for expression of interest; (ii) justification that the specifications of the call and the selection factors in the jury process are fully aligned with the milestone and the description of the investment and that the commitment to emission reductions represented a key factor in the selection of projects within the jury process; (iii) a jury protocol, which includes the recommendations of the independent expert panel as well as binary funding recommendations and a quantitative ranking of all projects; (iv) overview of the criteria for the assessment of the submitted projects. The evidence provided by Austria demonstrates the publication of documents related to the second phase of the call for expression of interest, including climate-related eligibility criteria, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (32) Milestone 98 provides for the completion of the selection of the Austrian projects regarding the development of innovative microelectronics and connectivity technologies, in the context of the IPCEI on Microelectronics and Connectivity, based on recommendations of an independent expert panel, following the two-stage call for expression of interest. This milestone is part of the investment which aims to strengthen areas within the sector of microelectronics in which Europe is already performing well and also to target areas in which Europe is currently dependent on imports. Austria provided as evidence: (i) a link to and a copy of the publication of the two-stage call for expression of interest; (ii) a jury protocol, which includes the recommendations of the independent expert panel as well as binary funding recommendations and a quantitative ranking of all projects; (iii) summary document with the description of all Austrian projects selected; (iv) positive selection decisions sent by the Research Promotion Agency (FFG) to the six selected companies; (v) an overview of the criteria for the assessment of the submitted projects. The evidence provided by Austria demonstrates the completion of the selection of the Austrian

projects regarding the development of innovative microelectronics and connectivity technologies based on recommendations of an independent expert panel. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (33) Milestone 101 provides for the completion of the selection of the Austrian projects regarding activities along the hydrogen value chain, covering hydrogen production, storage and applications, in the context of the IPCEI on Hydrogen, based on recommendations of an independent expert panel, following the two-stage call for expression of interest. This milestone is part of the investment with the objective to help build a national and European hydrogen ecosystem to help contributing to the achievement of Austria's and the EU's climate objectives. Austria provided as evidence: (i) a link to and a copy of the publication of the two-stage call for expression of interest; (ii) a jury protocol, which includes the recommendations of the independent expert panel as well as binary funding recommendations and a quantitative ranking of all projects; (iii) a document summarising the principal project plans of all Austrian projects selected; (iv) copies of the positive selection decisions issued by the implementing agency FFG; (v) an overview of the criteria for the assessment of the submitted projects. The evidence provided by Austria demonstrates the completion of the selection of the Austrian projects regarding activities along the hydrogen value chain, covering hydrogen production, storage and applications based on recommendations of an independent expert panel, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (34) Milestone 107 provides for the adoption and publication of funding guidelines for the establishment of new primary health care units and projects for existing primary health care units. This milestone is part of the investment which aims to improve sustainability and resilience in healthcare by strengthening public health and primary health care. Austria provided as evidence: (i) a copy of the adopted and published funding guidelines for the establishment of new primary health care units; (ii) a copy of the adopted and published funding guidelines for projects for existing primary health care units; and (iii) documentation on the formal adoption of these guidelines. The evidence provided by Austria demonstrates that the funding guidelines for both the establishment of new primary health care units and projects for existing primary health care units have indeed been adopted and published, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (35) Milestone 117 provides for the agreement on the key elements of the Austrian soil protection strategy in the framework of the Austrian Conference on Spatial Planning (ÖROK) as well as the adoption of a roadmap for the Austrian soil protection strategy. The milestone is part of the reform with the objective to develop a soil protection strategy with the overarching aim of reducing the land use in Austria to net 2.5 hectare per day. Austria provided as evidence a copy of the adopted Austrian Conference on Spatial planning (ÖROK) 2030 implementation package of the soil protection strategy for Austria. The evidence provided by Austria demonstrates that the agreement on the key elements of the Austrian soil protection strategy in the framework of the Austrian Conference on Spatial Planning (ÖROK) and the roadmap for the Austrian soil protection strategy have been adopted, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (36) Milestone 119 provides for the launch of the pilot project ‘Community nursing model’. Based on this pilot project, a common model for national roll-out of this measure should be developed in the framework of the reform to further develop care provision. Community nursing provides health services, preventive care, intervention and health education to alleviate pressure on hospitals and provide better healthcare outcomes to communities. This milestone is part of the reform with the objective to address challenges in the long-term care sector Austria provided as evidence: (i) a copy of the call to submit proposals for community nurses projects; (ii) the Special Directive on community nursing, containing the project description and legal provisions underlying that call; (iii) a copy of the report of the system audit of the pilot project, certifying the start of the implementation of the pilot project on community nursing; (iv) the concept for expansion setting out how, based on this pilot project, a common model for a national roll-out of this measure will be developed; and (v) a description of tasks of a community nurse. The evidence provided by Austria demonstrates that the pilot project ‘community nursing model’ was launched, and a common model for national roll-out of this measure developed, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (37) Milestone 122 provides for the adoption of the funding guidelines for the renovation of buildings in town centres, defining the eligible projects as (a) thermal renovation of commercial and communal buildings, (b) façade-greening projects, (c) connection of buildings to high-efficiency district heating, and (d) recycling of brownfield land. This milestone is part of the investment which aims to raise the attractiveness of town centres, by supporting the often-costly investment in necessary measures to make buildings fit for the green transition. Austria provided as evidence: (i) the funding guidelines for three of the four measures (thermal renovation of commercial and communal buildings, façade-greening projects, connection of buildings to high-efficiency district heating) which were approved by the Minister for Climate Action on 30 March 2022; (ii) the funding guidelines for the recycling of brownfield sites approved by the Minister for Climate Action on 10 March 2022; (iii) other pieces of evidence, such as the environmental promotion law as well as information sheets on the renewable heat generation, the district heating and the thermal renovation of buildings. The evidence provided by Austria demonstrates that the funding guidelines for the renovation of buildings in town centres (the thermal renovation of commercial and communal buildings, façade-greening projects, connection of buildings to high-efficiency district heating and recycling of brownfield land) have been adopted, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (38) Target 131 provides for at least 50 community nurses having started to work. The target is part of the investment aiming to establish a network of community nurses in Austria to contribute to local, low-threshold and needs-based care. Austria provided as evidence: (i) a complete list of 55 community nurses that have started to work; (ii) copies of employment contracts for 55 community nurses included in the list; (iii) copies of the certificates of employment from the social insurance; (iv) special directive for the Austrian recovery and resilience plan – Community Nurses measure; (v) information document on the termination of an employment relationship. The evidence provided by Austria demonstrates that at least 50 community nurses have started to work, in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

- (39) Milestone 134 provides for the publication of the Fourth Building Culture report. That report should set the agenda for a reform of building culture in Austria and outline concrete measures for a building culture programme. The milestone is part of the reform to establish a framework for building culture which combines high quality architecture and built environment. Austria provided as evidence a copy of the Fourth Building Culture Report, published in September 2021 by the Federal Ministry for Arts, Culture, Civil Service and Sport. The evidence provided by Austria demonstrates that the Fourth Building Culture report was duly published, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (40) Milestone 137 provides for feasibility studies for the Volkskundemuseum Wien and Prater Ateliers renovation projects to be completed and the planning advisory board for the building culture support of the renovation projects to be appointed. The milestone is part of the investment which aims to demonstrate, with selected renovation projects, how they may become models of combining a living building culture with the aim of environmentally conscious monument protection. Austria provided as evidence: (i) a copy of the feasibility study for the renovation of the historical artists' quarters Prater Ateliers; (ii) a copy of the feasibility study for the renovation of the Volkskundemuseum Wien; and (iii) an information sheet on the advisory board for building culture support established on 4 November 2022. The evidence provided by Austria demonstrates that the feasibility studies for the two renovation projects were duly completed and the planning advisory board for the building culture support of the renovation projects was appointed. The appointment of the planning advisory board for the building culture support was not included in the feasibility studies, but rather established separately, which constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision. However, the appointment by decision of the State Secretary in the Federal Ministry of the Arts, Culture, Civil Service and Sport is the appropriate means for the appointment of the planning advisory board. In this respect, the substantive aims were achieved, namely that both the feasibility studies and the appointment of the planning advisory board for the building culture support were completed. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (41) Milestone 143 provides for the entry into force of the funding guidelines establishing the investment fund for climate-friendly cultural businesses. That fund should be mandated to invest in the following areas: renewable energy sources (such as photovoltaics, heat pumps or biomass); energy saving measures (such as heating optimisation or lighting optimisation); circular economy (such as reduction of raw material consumption); adaptation measures to climate change (such as green façades for cooling). This milestone is part of the investment with the objective to support cultural institutions which have often little capacity for investments in a more ecological design of their operational structures. Austria provided as evidence a copy of the funding guidelines establishing the investment fund for climate-friendly cultural businesses, including the provision that these entered into force on 19 August 2022. The evidence provided by Austria demonstrates that the funding guidelines establishing the investment fund for climate-friendly cultural businesses entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (42) Milestone 152 provides for the replacement of the ‘early retirement pension’ by the so-called ‘early starter bonus’, and the aliquoting of the pension increase, that enter into force as from January 2022. The milestone forms part of the reform with the objective to improve the sustainability of the pension system and to minimise the risk of old age poverty. Austria provided as evidence a copy of the publication of the Social Insurance Amendment Act 2020 in the Official Journal on 28 January 2021. The evidence provided by Austria demonstrates that the ‘early retirement pension’ has been replaced by the so-called ‘early starter bonus’, and the aliquoting of the pension increase entered into force on 1 January 2022, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (43) Milestone 156 provides for the establishment of a Citizens’ Climate Council and for the establishment of a focal point on green budgeting to coordinate the implementation of green budgeting standards in Austria in the Ministry of Finance. The milestone forms part of the reform with the goal to establish a sound legal framework for the implementation of the climate targets. Austria provided as evidence: (i) information about the meetings of the Citizens’ Climate Council on the website of the Citizens’ Climate Council; (ii) a copy of the summary of the first inaugural meeting of the Citizens’ Climate Council on 15 and 16 January 2022; (iii) the revision of the organisational structure which established the Green Budgeting Focal Point in unit II/9 of the Federal Ministry of Finance and which was published on 1 December 2021; (iv) the revision of the organisational structure of the Federal Ministry of Finance, published on 18 July 2022, which contains no changes regarding the Green Budgeting Focal Point; (v) the link to and a screenshot of the Green Budgeting page on the Federal Ministry of Finance website; (vi) other pieces of evidence, such as links to websites reporting on the Citizens Climate council as well as reporting in the media. The evidence provided by Austria demonstrates the establishment of the Citizens’ Climate Council and that the focal point on green budgeting to coordinate the implementation of green budgeting standards in Austria was established in the Ministry of Finance and was also publicly announced, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (44) Milestone 158 provides for the start of the work of the task force on the second stage of the eco-social tax reform. The milestone is part of the reform which should introduce pricing for CO₂ emissions as part of the second stage of an eco-social tax reform. Austria provided as evidence: (i) the ministerial council decision (7/10) of 19 February 2020, setting up the task force, (ii) a complementary ministerial council decision (73/14) of 6 October 2021, detailing the agreement on the eco-social tax reform reached. The evidence provided by Austria demonstrates that the task force has started to work on the second stage of the eco-social tax reform, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (45) Milestone 162 provides for the publication of the National Financial Education Strategy, including an action plan. This milestone is part of the reform which aims at establishing a national financial education strategy to improve financial literacy among the population. Austria provided as evidence: (i) a copy of the National Financial Education Strategy, including an action plan; (ii) a link to the National Financial Education Strategy as published on the website of the Federal Ministry of Finance; (iii) a screenshot of the homepage where the National Financial Education Strategy

was uploaded and published. The evidence provided by Austria demonstrates that the National Financial Education Strategy, including an action plan, was duly published, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (46) Milestone 165 provides for the entry into force of the decree opening up the possibility to convert state guaranteed loans into equity. This milestone is part of the reform which aims at strengthening the equity position of Austrian companies by facilitating the mobilisation of private capital in companies in form of equity. Austria provided as evidence: (i) a copy of the decree of the Federal Ministry of Finance regarding the guidelines for granting recapitalisation measures justified by the conservation of long-term solvency of companies in the context of the spread of COVID-19 and the economic turmoil caused, published in the Official Journal on 30 September 2021; (ii) a copy of the annex to the decree, specifying the guidelines for the conversion of state guaranteed loans into equity; (iii) a copy of a study by the Austrian National Bank on equity in Austria. The evidence provided by Austria demonstrates that the decree opening up the possibility to convert state guaranteed loans into equity entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (47) Milestone 167 provides for the provision of the internal concept, to be developed with the involvement of the federal states (Laender) and social partners, for the establishment of the one-stop shop for long-term unemployed. The internal concept should operationalise the introduction of the one-stop shop. This milestone is part of the reform which aims to provide targeted support for bringing long-term unemployed facing multiple barriers back to the labour market. Austria provided as evidence: (i) the protocol from the conference of the Federal Ministry of Social Affairs, Health, Care and Consumer Protection, at which the one-stop shop was presented to the Members of the Regional Governments; (ii) a copy of the detailed concept of the one-stop shop after feedback from stakeholders and federal states (Laender); (iii) other pieces of evidence, such as feedback received from social partners, the internal concept of the one stop shop, as well as an external audit report. The evidence provided by Austria demonstrates that the internal concept for the establishment of the one-stop shop for long-term unemployed was developed with the involvement of the federal states (Laender) and social partners, and that the internal concept operationalises the introduction of the one-stop shop, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (48) Milestone 169 provides for the entry into force of the Occasional Transport Act, which should abolish a binding tariff for occasional transport (taximeter obligation). This milestone is part of the reform which aims at liberalising the framework conditions for commerce and promoting business-oriented services that also contribute to the green and digital transitions. Austria provided as evidence: (i) link to the consolidated version of the Occasional Transport Act in the Official Journal, including a link to the relevant edition of the Official Journal; (ii) a copy of the amendment to the Occasional Transport Act, published in the Official Journal on 7 January 2021; (iii) a copy of the Transport Committee report. The evidence provided by Austria demonstrates that the Occasional Transport Act, which abolishes a binding tariff for occasional transport ordered by means of communication service, entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (49) Milestone 170 provides for the entry into force of the decree making recharging points for electric motor vehicles and photovoltaic systems in commercial installations in principle exempt from authorisation. This milestone is part of the reform which aims at liberalising the framework conditions for commerce and promoting business-oriented services that also contribute to the green and digital transitions. Austria provided as evidence a copy of the letter containing the decree on photovoltaic systems as a component of commercial plants. The evidence provided by Austria demonstrates that the decree making recharging points for electric motor vehicles and photovoltaic systems in commercial installations in principle exempt from authorisation entered into force, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (50) Following the fully positive assessment concerning the Republic of Austria's payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241 as amended, the disbursement of the financial contribution for the first instalment of the non-repayable support should be authorised.
- (51) 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 13% of the financial contribution as pre-financing, an amount of EUR 104 597 701 of the payment should be utilised to clear the pre-financing, equal to 13% of the instalment.
- (52) 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.
- (53) 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 as amended,

HAS ADOPTED THIS DECISION:

Article 1

Authorisation of the disbursement of the non-repayable support

The disbursement of the first instalment of the non-repayable support as laid down in Section 2(2) 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 804 597 701 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 104 597 701 shall be utilised to clear the pre-financing of the financial contribution and EUR 700 000 000 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, 13.4.2023

For the Commission
Paolo GENTILONI
Member of the Commission