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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 12524/21 INIT; ST 12524/21 ADD 1) of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland

ANNEX

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

1. Description of Reforms and Investments

PILLAR 1: Green transition supports economic restructuring and a carbon-neutral welfare society

A. COMPONENT P1C1: TRANSFORMATION OF THE ENERGY SYSTEM

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by promoting the use of clean energy technologies.

This component of the Finnish recovery and resilience plan includes investments covering the infrastructure required for the distribution of renewable energy, as well as the production of clean energy. Those investments shall be accompanied by reforms of the energy sector focusing on phasing out the use of coal for energy generation as well as a reform of energy taxation to promote the use of clean energy. A separate investment is included to support renewable energy in the autonomous Åland region.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C1R1): Significant reduction in the use of coal for energy by 2026

The Act on the Prohibition of the Use of Energy of Coal (406/2019) was adopted by the Finnish Parliament in 2019. This Act bans the use of coal as from 2029. Finland shall make efforts to promote the elimination of the use of coal within a shorter timeframe and aims for a reduction of the use of coal in energy generation between 40% and 80% by 2026 compared to 2019. Actions taken by Finland to support phasing out the use of coal in the energy sector include the integration of new electricity and heat production solutions into the energy system, energy transmission, and the availability of technologies to replace coal.

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

Reform 2 (P1C1R2): Reform of energy taxation to take account of technological developments

The objective of the reform is to change the existing taxation of different sources of energy. The amendment of energy taxation legislation (Act on Excise Duty on Electricity and Certain Fuels) shall contribute to the phasing out of fossil fuels by promoting electrification of industry and encouraging investment in low-carbon technologies. The reform shall also reduce the electricity tax for industry, mines, agriculture and data centres of more than 5 MW to 0,05 cent/kWh, i.e. the EU minimum, from 0,69 cent/kWh. The reform shall also phase out energy tax refund for energy-intensive industries by 2025 and increase the taxation of fossil heating fuels, including peat, from 1 January 2021 by EUR 2,7 per MWh.

A study on the energy taxation of non-combustion heat production is ongoing. The study is expected to provide the basis for decisions on further measures for the taxation of the energy sector. Finland is expected to present legislative amendments to ensure that the changes are in force on 1 January 2022.

The implementation of the reform was to be completed by 30 June 2021.

Investment 1 (P1C1I1): Energy infrastructure investments

The objective of the investment is to enhance the framework conditions for attracting investment in clean energy, with a focus on energy system integration, energy storage and transport. The investment shall support projects that promote the construction of energy infrastructure with the following focus:

i) electricity grids and electricity transmission capacity;

ii) investments to integrate energy systems and produce, transmit and utilise surplus and waste heat in district heating networks;

iii) transport of low-carbon gases, including hydrogen, biogas and biomethane.

The selection shall be made according to various criteria such as their contribution to the decarbonisation of the energy sector and their feasibility in accordance with the set time frame.

The support shall be granted under a new Government Decree to be adopted by 31 December 2021. It shall take the form of competitive calls under the responsibility of the Ministry of Economic Affairs and Employment and Business Finland, to be organised in several stages, with the aim of frontloading large investments.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[1]; (ii) activities under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2]; (iii) activities related to waste landfills, incinerators[3] and mechanical biological treatment plants[4]; and (iv) activities where the long-

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

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

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

[4] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure

term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant Union and national environmental legislation can be selected.

Selection criteria shall ensure that all projects contribute to the climate change objectives linked to intervention field 033 that has a 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility[5].

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

Investment 2 (P1C1I2): Investments in new energy technology

The objective of the investment is to contribute to Finland's goal to achieve carbon neutrality by 2035 by stimulating the introduction of new clean technologies for energy production and use. The support shall prioritise sectors where emission reductions are difficult and costly ('hard-to-decarbonise sectors'). The investment shall provide support for large-scale projects in the demonstration phase with a priority on technical feasibility, with a particular focus on:

i) offshore wind energy production;

ii) renewable fuels in transport (electric fuels and biofuels);

iii) non-combustion heat production such as geo-energy to replace the use of coal; and

iv) other renewable energy projects such as large biogas transport projects using low-used inputs, large-scale solar energy projects and projects that promote energy storage.

The selection shall be made according to various criteria including their contribution to the increase in the share of renewable energy and their potential contribution to the long term development and commercialisation of relevant technologies. Support shall be granted under a new Government Decree to be adopted by 31 December 2021. It shall take the form of competitive calls under the responsibility of the Ministry of Economic Affairs and Employment and Business Finland, to be organised in several stages with the aim of frontloading large investments. Under this measure, temporary support shall be provided to accelerate the environmental permitting and processing from 1 January 2021 to 31 December 2025.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in the terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[6]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[7]; (iii) activities related to

do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[5] OJ L 57, 18.2.2021, p. 17–75.

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

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

waste landfills, incinerators[8] and mechanical biological treatment plants[9]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected.

Selection criteria shall ensure that all projects contribute to the climate change objectives linked to the intervention fields 032, 034bis0, 028 and 029 and 030bis that have a 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

The calls for tender shall be launched once the legislative framework for granting the support is in place. A first call for applications is expected to be organised during 2021.

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

Investment 3 (P1C1I3): Investment and reform package in Åland

The objective of the investment is to promote the production of renewable energy in the Åland autonomous region. The investment consists of support to the preparatory phase of an offshore wind power project and to solar energy production.

The Åland government estimates that it shall take ten to fifteen years to complete the offshore wind power project as a whole. It is expected that the energy produced shall be mainly transferred to mainland Finland and/or Sweden, and thus to national distribution networks. The investment shall support the planning and preparation phase, which is aimed to last through 2025.

In its energy and climate strategy, Åland has set the target to build solar power capacity of 17 MW by 2030. The investment shall grant support for solar energy production projects promoted by companies, municipalities or communities. The projects shall be implemented between 2021 and 2025.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[10]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[11]; (iii) activities related to waste

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

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

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

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

landfills, incinerators[12] and mechanical biological treatment plants[13]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant Union and national environmental legislation can be selected.

Selection criteria shall ensure that all projects contribute to the climate change objectives are linked to the intervention fields 028 and 029 that have a 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

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

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

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
1	P1C1R1 - Transformation of the energy system – Significant reduction in the use of coal for energy by 2026	Target	Reduction of 40% in the use of coal for energy by 2026 compared to 2019		Percentage	0	40	Q2	2026	The use of coal for energy in 2019 was 60 Petajoules. Consumption shall be reduced to at most 36 Petajoules by 2026.
2	P1C1R2 - Transformation of the energy system – Reform of energy taxation to take account of technological developments	Milestone	Entry into force of the Act on Excise Duty on Electricity and Certain Fuels	Provision in the law indicating the entry into force of the Act				Q2	2021	The amendment to the Act on Excise Duty on Electricity and Certain Fuels: - lowers the industrial electricity tax to promote the electrification of industry and heat production, - lowers the electricity tax for mines, agriculture and data centres of more than 5 MW - phases out the energy tax refund for energy-intensive industrial fuels - raises the tax on fossil heating fuels by EUR 2,7/MWh.
3	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of the first call for applications for energy infrastructure projects	Publication of the first call for applications on the Ministry of Economic Affairs' website				Q4	2021	The funding guidelines *(Energy Aid Regulation)* shall enter into force, enabling the launch of the first competitive call for proposals for energy infrastructure investments, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
4	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Award of all grants for energy infrastructure investments	Notification of the award of all grants for infrastructure investments				Q4	2024	The selection of all energy infrastructure projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 3. All funding award decisions shall be awarded to the project beneficiaries/applicants selected under the competitive calls for proposals enabling the start of the implementation of the selected projects.
5	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Target	Completion of the supported projects		Number	0	4	Q2	2026	At least four projects shall be completed, as evidenced by project reports submitted by project beneficiaries. These shall correspond to an increase in new renewable energy capacity and/or grid connection capacity of at least 137 MW.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
6	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Publication of the first call for applications for investments in new energy technologies	Publication of the first call for applications on the Ministry of Economic Affairs' website				Q4	2021	The funding guidelines *(Energy Aid Regulation)* have entered into force, enabling the publication of the first call for proposals for investments in new energy technologies, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
7	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Award of all grants for energy technology investments	Notification of the award of all grants for energy technology investments				Q4	2023	The selection of all projects related to new energy technologies shall be carried out in accordance with the criteria set out in the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 6. All funding award decisions shall be awarded to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
8	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Target	Completion of the supported projects		Number	0	4	Q2	2026	At least four projects shall be completed, as evidenced by project reports submitted by project beneficiaries. These shall correspond to an increase in new renewable energy capacity and/or storage capacity of at least 112 MW.
9	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Publication of the first call for applications for investment in renewable energy in Åland	Publication of the first call for applications on the website of the Government of Åland				Q2	2022	The first competitive call for proposals for investment in renewable energy in Åland has been published, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
10	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Completion of the supported projects	Completed projects reports				Q2	2026	All supported projects shall be completed as evidenced by project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 2 430 000 of the EUR 2 700 000 allocated to the measure.

B. COMPONENT P1C2: INDUSTRIAL REFORMS AND INVESTMENTS IN SUPPORT OF THE GREEN AND DIGITAL TRANSITION

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. Major challenges in reaching this goal include reducing emissions from industry and increasing the recycling rate. New low-emissions technology is often not yet competitive and its development needs to be accelerated. Finland needs to boost the circular economy to increase the sustainable use of resources and reduce pollution.

The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by supporting investment in technologies to reduce carbon emissions from industry, creating green jobs, investing in clean technologies and boosting recycling and reuse.

The component includes investments focusing on the promotion of low-carbon technologies such as the generation of hydrogen, carbon capture and utilisation, replacing fossil fuels by electricity in industrial processes, and the promotion of re-use and recycling of key materials and industrial by-products. Those investments shall be accompanied by reforms of climate and waste legislation, including the necessary amendments to the Climate Act and to the Waste Act to provide a legal basis for the 2035 carbon-neutrality target and recycling objectives.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C2R1): Reform of the Climate Act and low-carbon industrialisation

Finland has committed to updating the Climate Act to ensure the achievement of its carbon neutrality objective by 2035. The reform shall include the corresponding emission reduction targets for 2030, 2040 and 2050. The reformed Climate Act shall enable the use of climate plans to achieve the mitigation and adaptation obligations set out in the Act. The Finnish government shall submit its proposal for a revised Climate Act to Parliament by 31 January 2022, with entry into force expected by 30 June 2022. Finland has adopted thirteen industry-specific low-carbon roadmaps in autumn 2020. The road maps identify electrification of industrial processes, decoupling from fossil fuels and emission reduction measures based on low-emission solutions. Finland aims to continue working with the industry to update the remaining road maps setting out sector-specific opportunities for industrial emission reduction. This shall include at least the four key energy intensive industries, namely the energy, chemical, forest and technology industries.

The implementation of the reform shall be completed by 31 December 2025.

Reform 2 (P1C2R2): Strategic promotion of the circular economy and reform of the Waste Act

This measure consists of two reform elements. First, Finland shall implement the reformed Waste Act (646/2011), which is central to the regulation of the circular economy environment and the national waste plan. The reform shall include separate collection obligations for packaging and biowaste from households and businesses, packaging producers' responsibility for the costs of packaging waste management, implementation of the Single-Use Plastics Directive and the obligation to separate collection of textile waste at regional reception points. The recycling rate of municipal waste shall be increased from the current 41% to 55% in 2025 and 60% in 2030. The recycling rate of plastic packaging shall be increased by 31%.

Second, Finland shall promote the circular economy by means of a strategic programme for 2035, which sets concrete targets for the consumption of non-renewable natural resources, resource productivity and circular material use rate. This shall comprise a national framework programme, complemented by the promotion of voluntary sectoral agreements between the state and municipalities, business and other stakeholders. The target is to have at least 22 stakeholders (for example municipalities, cities, regions, businesses and/or industry associations) join the agreement and commit to implementing measures that promote the objectives of the strategic Circular Economy Programme: to reduce the use of natural resources, increase the use of recycled materials and promote a low-carbon circular economy society. It shall also include the publication of "support scenarios" that shall assist in the identification of stakeholders' most relevant measures to be taken under such agreements, in cooperation with relevant research institutes.

The implementation of the reform shall be completed by 30 June 2025.

Investment 1 (P1C2I1): Low carbon hydrogen and carbon capture and utilisation

This investment aims to promote the development of the production and storage of clean hydrogen on a commercial scale. The objective of the investment is to contribute to Finland's goal of achieving carbon neutrality by 2035. The funding shall be allocated to support investments along the hydrogen value chain as well as in carbon capture, storage and recovery. Finland is expected to contribute through support to (i) producing low carbon 'green' hydrogen, replacing the use of fossil fuels in heavy industries, (ii) capturing, storing and utilising CO2 and (iii) research related to hydrogen. In addition to the potential IPCEI, projects linked to European cooperation networks, such as Eureka, may be supported.

This measure shall consist of a public investment in a Subsidy Scheme, in order to incentivise private investment and improve access to finance in Finland along the hydrogen value chain and in carbon capture, storage and recovery. The Scheme shall operate by providing subsidies directly to the private sector. The Scheme may provide subsidies also to private and/or public research organisations. On the basis of the RRF investment, the Scheme aims at initially providing at least EUR 127 000 000 of subsidies.

The Scheme shall be managed by Business Finland as the implementing partner. The Scheme shall include the product line for low carbon hydrogen and carbon capture and utilisation.

In order to implement the investment into the Scheme, Finland and Business Finland shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Scheme: The final award decision of the Scheme shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.

2. Key requirements of the associated subsidy policy, which shall include:

a. The description of the subsidies provided and eligible final beneficiaries.

b. The requirement that all investments supported are economically viable.

c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the subsidy policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[14], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[15], (iii) activities and assets related to waste landfills, incinerators[16] and mechanical biological treatment plants[17].

d. The requirement that final beneficiaries of the Scheme shall not receive support from other Union instruments to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

4. Monitoring, audit, and control requirements, including:

a. The description of the implementing partner's monitoring system to report on the subsidies mobilised.

b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a subsidy to an operation.

d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of Business Finland. These audits shall verify:

i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests;

ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and

iii) that the requirement that final beneficiaries of the Scheme have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the

[14] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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

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

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

legality of the transactions and that the conditions of the applicable Implementing Agreement and Subsidy Agreements are being respected.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 127 000 000 of the RRF investment into the Scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation.

No funding shall be allocated to production of hydrogen from natural gas. Under this measure temporary support shall be provided to accelerate the environmental permitting and processing from 1 January 2021 to 31 December 2025.

In addition, support for certain domestic low carbon 'green' hydrogen investments shall be granted under a new Government Decree to be adopted in 2021 (Energy Aid Regulation). It shall take the form of competitive calls under the responsibility of the Ministry of Economic Affairs and Employment and Business Finland, to be organised in one or several stages.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[18]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[19]; (iii) activities related to waste landfills, incinerators[20] and mechanical biological treatment plants[21]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected.

Selection criteria shall ensure that all projects contribute to the climate change objectives linked to the intervention field 032 that has 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.The first call for proposals shall be opened in 2021 and published on Business Finland website.

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

Investment 2 (P1C2I2): Direct electrification and decarbonisation of industrial processes

The measure shall promote the direct electrification and low-carbon industrial processes to reduce CO2 emissions in the industrial sector. The measure shall:

i) improve energy efficiency by electrifying heat consumption and processes; and

ii) introduce hybrid solutions and utilise heat pump technology and surplus heat.

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

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

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

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

The measure aims to support preparing the industry for the end of energy use of coal in 2029 and for at least half of the energy use of peat by 2030 by stimulating the replacement of the use of fossil fuels in industrial applications by electricity.

Support shall be granted under a new Government Decree to be adopted by 31 December 2021.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in the terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[22]; (ii) activities under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[23]; (iii) activities related to waste landfills, incinerators[24] and mechanical biological treatment plants[25]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected.

Selection criteria shall also ensure that all projects contribute to the climate change objectives are linked to the intervention field 024ter that has a 100% climate coefficient in accordance with Annex VI of the Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility. To this end, selected projects shall achieve, on average, at least a 30% reduction of direct and indirect greenhouse gas emissions compared to the ex-ante emissions. The first call for projects shall be opened as soon as the legislation is in place.

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

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

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

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

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

Investment 3 (P1C2I3): Re-use and recycling of key materials and industrial side streams

The measure aims at promoting a circular economy that re-uses and recycles industrial side and waste streams and other key materials such as battery materials, plastics, textiles, packaging, electrical and electronic equipment, construction and demolition materials.

Support shall be provided for:

i) first commercial plants, pilot and demonstration plants;

ii) the introduction of new technologies in existing processes;

iii) digital platforms and service investments promoting re-use and recycling.

At least EUR 30 000 000 of the envelope shall be directed to the promotion of the circular bioeconomy and at least EUR 30 000 000 of the envelope shall be directed to the promotion of circular economy solutions in the battery value chain.

Competitive calls shall be organised by Business Finland in several stages in 2021.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[26]; (ii) activities under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[27]; (iii) activities related to waste landfills, incinerators[28] and mechanical biological treatment plants[29]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected.

Selection criteria shall also ensure that all projects contribute to the climate change objectives linked to the following intervention field 045bis that has 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility. To this end, selected projects shall enable at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw material.

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

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

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

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

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
11	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the revised Climate Act	Provision in the law indicating the entry into force of the Act				Q2	2022	The amendment of the Climate Act shall include: - emission reduction targets for 2030 and 2040 in line with the carbon neutrality path - updated 2050 targets - objectives concerning the land use sector and strengthening carbon sinks
12	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the updated climate and energy strategy, medium-term climate change policy plan and sector-specific low-carbon roadmaps	Publication of the strategy, plan and roadmaps on the websites of the Ministry of Employment and the Economy and the Ministry of the Environment				Q4	2025	The climate strategies, plans and industry sectoral low-carbon roadmaps that are the most essential (the four key energy intensive industries are energy, chemical, forest and technology industries) for the implementation of the Climate Act shall be updated. The climate and energy strategy shall include policy measures and scenarios that aim to meet the climate and energy targets set by the EU for 2030 and the carbon neutrality 2035 target set in the Government Programme.
13	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Entry into force of the main processes of the revised Waste Act	Provision in the law indicating the entry into force of the revised Waste Act				Q4	2024	The revised Waste Act (714/2021) shall include: 1) The national separate collection of biowaste in full operation in 2022. 2) producer responsibility for packaging waste and separate collection of packaging waste and textiles nationally fully operational in 2023. 3) The national separate collection of biowaste from new properties fully operational in 2024. The revised Waste Act shall empower the Finnish government to adopt new decrees including: (i) general recycling targets for municipal waste, which shall be increased from the current 41% to 55% in 2025 and 60% in 2030 and (ii) legally

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										binding recycling targets for packaging waste producers, which shall increase the recycling rate of plastic packaging by 31%.
14	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Adoption of the Government resolution on the implementation of the Strategic Programme for a Circular Economy	Publication of the Government resolution (YM/2021/17) on the Government website				Q2	2021	The Government resolution on the implementation of the strategic programme for a circular economy shall be adopted and shall include the objective that the consumption of non-renewable natural resources decreases, and the sustainable use of renewable natural resources may increase so that the total domestic consumption of primary raw materials will not exceed the 2015 level by 2035.
15	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Conclusion of a national agreement with key actors on a low-carbon circular economy	The establishment of the contract framework for a low-carbon circular economy and an agreement has been concluded with key actors from industry and stakeholders				Q2	2025	The new national contract framework for a low-carbon circular economy, supporting the strategic programme for a circular economy, shall be concluded and published on the website of the government of the Republic of Finland. The supporting scenarios for the use of natural resources shall be prepared in cooperation with relevant research institutes. The target is to have at least 22 stakeholders to join the agreement and commit to implementing measures that promote the objectives of the strategic Circular Economy Programme.
16	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Publication of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation	Publication of the first calls for applications on Business Finland's website				Q4	2021	Launch of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										relevant EU and national environmental legislation.
17	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement				Q4	2025	Entry into force of the Implementing Agreement.
18	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Target	Legal agreements signed with final beneficiaries		Percentage (%)	0	100%	Q2	2026	Business Finland shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees). 100% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.
18bis	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Ministry has completed the investment	Certificate of transfer				Q2	2026	Finland shall transfer EUR 127 000 000 to Business Finland for the Scheme.
19	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Publication of the first call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2	Publication of the first call for applications on Business Finland's website.				Q4	2021	The amended funding guidelines (Energy Aid Regulation) have entered into force, enabling the launch of the first competitive call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2 emissions from industry. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			emissions from industry							(2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
20	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Award of all grants for direct electrification and low-carbon industrial processes projects	Notification of the award of all grants				Q4	2023	The selection of all direct electrification and low-carbon industrial processes projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 19. All funding award decisions shall be issued to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
21	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Target	Completion of the supported projects		Number	0	3	Q2	2026	At least three supported projects shall be completed, as evidenced by project reports submitted by project beneficiaries. These shall correspond to an increase in the level of electrification in industrial processes for at least 43 MW.
22	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Publication of the first call for applications for investment projects promoting the reuse of waste materials and side streams.	Publication of the first call for applications on Business Finland's website				Q4	2021	The Government Decree on Granting Aid to Businesses for the Promotion of the Circular Economy and Sustainable Green Growth (1197/2020) entered into force, enabling the launch of the first competitive call for proposals for investment projects promoting the reuse of waste materials and side streams. The terms of reference of the call shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
23	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Award of all grants to the re-use and recycling projects	Notification of the award of all grants				Q4	2023	The selection of all re-use and recycling of key materials and industrial side streams projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 22. All funding award decisions shall be issued to the project beneficiaries/ applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.
24	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Target	Completion of the supported projects		Number	0	10	Q2	2026	At least ten supported projects shall be completed, as evidenced by project reports submitted by project beneficiaries. These shall correspond to a reduction capacity of at least 45 622 tonnes of CO2 equivalent.

C. COMPONENT P1C3: REDUCING THE CLIMATE AND ENVIRONMENTAL IMPACTS OF THE BUILDING STOCK

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the carbon-neutrality objective by reducing the emissions of buildings over their lifecycle, with a particular focus on construction and on heating.

The component includes an investment to promote the use of low-carbon methods in the construction sector. This investment shall be complemented by reforms that aim to reduce emissions in the construction of buildings and that phase out heating systems fuelled by fossil oil in public buildings by 2024 and completely by the beginning of the 2030s.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C3R1): Reform of the Land Use and Building Act

Finland shall adopt legislation to reform the existing Land Use and Building Act (132/1999) whose one aim shall be to reduce emissions from the entire life span of buildings, including construction, use, repair and demolition. The reform targets building developers, owners, designers, contractors, the material industry and authorities.

The reform shall be implemented gradually starting in 2023, while the last regulations shall be adopted by 30 June 2026. After the reform comes into force, new construction shall be low carbon and renovations shall be carried out with low-carbon solutions.

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

Reform 2 (P1C3R2): Action plan to phase out fossil oil heating

Finland has adopted a target of phasing out the use of fossil oil heating in 2030. This reform measure shall enable Finland to establish an overview of buildings with fossil oil heating and their owners, emissions and energy consumption. Finland shall adopt an action plan with the aim to reach the target for phasing out oil heating by 2030. The action plan shall include subsidies and grants, taxes and tax subsidies, information steering, regulatory steering, energy efficiency agreements, public procurement and financial instruments to achieve this target. Finland aims to take decisions on the use of new instruments or improvement of the existing ones separately.

The implementation of the reform shall be completed by 31 December 2025.

Investment 2 (P1C3I2): Low-carbon built environment programme

This measure consists primarily of a research, development and innovation programme that aims at accelerating the development and adoption of low-carbon solutions (such as operating models, products, materials) in the built environment. The measure contributes to climate change mitigation and promotes a low-carbon and circular economy, focussing on research and innovation, technology transfer and cooperation between research, business and local government. The following actions shall be supported:

i) a grant support scheme for research, development and innovation to stimulate investment (at least EUR 32 million);
ii) procurement of knowledge base and assessment tools that support climate-friendly and low-carbon solutions in the built environment, including the possibility for investment support under the scope of the programme (at least EUR 4 million); and
iii) support to the development and coordination of joint business projects that aim to export low-carbon solutions in the built environment (at least EUR 2 million).

Support shall be granted under Business Finland support programmes (i and iii above) (act 1146/2017, decree 1147/2017 and 1444/2014) and the Ministry of the Environment decree 1286/2015 and 688/2001 (ii above). Competitive calls shall be organised by Business Finland in several stages starting in 2021. The scheme builds on a pilot project (*Kira-Digi programme*, which was carried out from 2016 to 2019*).* The calls shall primarily target small and medium-sized enterprises, local authorities and research institutes.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[30]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[31]; (iii) activities related to waste landfills, incinerators[32] and mechanical biological treatment plants[33]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected.

Selection criteria shall ensure that all projects contribute to the climate change objectives are linked to the intervention fields 022 or 027 that have 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

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

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

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

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

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
25	P1C3R1 - Reducing the climate and environmental impacts of the building stock – Reform of the Land Use and Building Act	Milestone	Entry into force of the reformed Land Use and Building Act	Provision in the law indicating the entry into force of the amendments to the Land Use and Building Act				Q2	2026	The legislation based on the reformed land use and building act shall include limits on the carbon dioxide emissions of construction projects during the building's life cycle. It shall also regulate the development of calculation methods and interoperable databases to enable low-carbon construction.
26	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Milestone	Publication of the action plan for phasing out fossil oil heating	Publication of the action plan on the website of the government of Finland				Q2	2022	The action plan shall set out all the necessary measures to support the phasing out of fossil oil heating in all buildings in Finland by 31 December 2030.
27	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Target	Reduction in the number of detached houses using separate oil heating		Number	133 000	106 400	Q4	2025	Reduction in the number of detached houses that use separate oil heating from 133 000 in 2019 to 106 400 in 2025, representing a reduction of 20%.
31	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of a first call for applications regarding support for a low-carbon built environment	Publication of the call for applications				Q4	2021	Launch of a first competitive call for applications regarding a low-carbon built environment programme on research and innovation, technology transfer and cooperation between research, business and local government. The terms of reference shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
32	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Award of all grants and public contracts for projects in support of a low-carbon built environment	Notification of the award of all grants and public contracts				Q2	2024	The selection of all low-carbon built environment projects shall be carried out in accordance with the criteria of the respective calls for proposals. All calls shall be based on the eligibility/selection criteria indicated in milestone 31. All funding award decisions shall be issued to the project beneficiaries/ applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
33	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Completion of the supported projects	Publication of the final report on completed projects				Q2	2026	The programme shall be completed, as evidenced by project reports submitted by beneficiaries of grants amounting to at least EUR 32 900 000, and information on the costs of procurements and programme implementation totalling at least EUR 3 100 000. These shall correspond to a budgetary commitment of at least EUR 36 000 000 of the EUR 40 000 000 allocated to the measure. The report of the programme provides the key information on all supported projects, including the grants allocated to them and the costs of procurements and programme implementation. It shall also cover an assessment of the impacts on carbon dioxide emissions in the construction and real estate sector, as a result of the programme.

D. COMPONENT P1C4: LOW-CARBON SOLUTIONS FOR COMMUNITIES AND TRANSPORT

Finland has set a target to become the world's first fossil-free welfare society, reaching carbon neutrality by 2035. As part of the transition to becoming carbon neutral by 2035, Finland has also set a target of halving greenhouse gas emissions from transport by 50% by 2030 compared to 2005. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to achieving the transport emissions objective by reducing emissions in transport and promoting the use of carbon-free modes of transport. Currently, alternative motor vehicles account for only 2,3% of the passenger car fleet, whilst 48% of all public electricity charging and gas refuelling stations are located in the main metropolitan areas (Helsinki, Tampere, Turku).

The component includes an investment to promote the use of non-fossil private transport, including investment in public charging and refuelling infrastructure for vehicles that use non-fossil fuels. The investment shall be accompanied by reforms including a roadmap for stimulating the use of non-fossil transport and a revision of transport taxation.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition, in particular on clean and efficient production and use of energy (Country Specific Recommendation 3 2020), as well as on promoting investment in low carbon and energy transition (Country Specific Recommendation 3 2019).

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

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

Reform 1 (P1C4R1): Roadmap to fossil-free transport

Finland estimates that additional action is needed to reduce CO2 emissions in transport by an additional 1,65 megatonnes by 2030. Finland's government adopted a Resolution on the roadmap for fossil-free transport on 6 May 2021, which presents measures to achieve the 2030 target and a path to emission-free transport by 2045.

In the first phase, decisions shall be made on subsidies and incentives which will promote emission-free transport. Among the measures foreseen are the inclusion of biogas and electro fuels in the distribution obligation, support for public distribution infrastructure for transport electricity and gas, for private charging infrastructure for housing companies and workplaces as well as several purchase subsidies (all-electric cars, electric and gas-powered vans and trucks) and support for sustainable transport modes (cycling, walking, public transportation). The calculated emission reduction of these measures is at least 0,62 megatonnes (Mt). Investments foreseen under this component are expected to support the implementation of this reform. Decisions on the financing of these measures will be under consideration in the government budget negotiation in the autumn of 2021.

In addition, impact assessments on possible further measures shall be finalised by 31 December 2021. Measures to be assessed shall include:

- Increasing the distribution obligation for biogas and biofuel from the current 30%
- Prerequisites for increasing remote work
- Emission reduction potential of combined transport
- Digital transport solutions and promotion of mobility services
- Other credible, verifiable emission reduction measures.

Once the progress of EU-level measures and the outcome of the impact assessments are known, Finland shall assess and decide on the possible need for additional measures and adopt policy proposals by the end of 2021 to achieve the remaining emissions reductions (phase 3 of the roadmap). To this end, various alternative measures, including national emissions trading for fossil fuels, shall be prepared. The baseline scenario on emissions of domestic transport shall be updated by autumn 2021 to get new estimations on the amount of emissions reductions needed to meet the 2030 goal.

Following the implementation of the Roadmap for fossil-free transport, Finland shall reduce the greenhouse gas emissions of domestic transport by at least 29% by 2025, compared to 2005 levels.

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

Reform 2 (P1C4R2): Tax reform for sustainable transport

A reform of the taxation of employee transport benefits shall stimulate the use of electric vehicles, public transport and bicycles. It shall include lower tax rates for electric vehicles for the period 2021-2025, simplified taxation schemes for commuter tickets and tax-free advantages on employee bicycles.

In addition, the reform of the taxation of employee transport benefit shall include an exemption from tax on the charging benefits of electric and rechargeable hybrid cars for the period 2021-2025.

In addition, a working group composed of civil servants is expected to have adopted a report in May 2021, advising the Finnish government on the necessary tax measures to improve the efficiency of transport emission control and ensure the long-term fiscal base.

The implementation of the reform shall be completed by 30 June 2022.

Investment 1 (P1C4I1): Public recharging and refuelling infrastructure for transport electricity and hydrogen

This measure shall provide support for the construction of a widely available network of public infrastructure for the charging of electric vehicles, and refuelling of hydrogen vehicles, including heavy duty vehicles, in order to reduce emissions by encouraging the replacement of fossil-fuelled vehicles with vehicles powered by alternative fuels. Support shall be made available for i) high-power chargers and ii) renewable hydrogen refuelling stations.

To be eligible for support , the recharging and refuelling points must be publicly accessible. The support takes the form of competitive calls under the responsibility of the Energy Authority through a top-up of an existing aid scheme which is currently based on the Government Decree (498/2018) on infrastructure aid for transport electricity and biogas in 2018-2021. A new Government Decree shall be adopted in 2022 to cover the period of 2022-2025. The calls shall be open to individual companies as well as municipalities. The investments shall be implemented in line with Directive (EU) 2018/2001.

The implementation of the investment shall be completed by 30 June 2025.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
34	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Adoption of the Government resolution LVM/2021/62 to reduce greenhouse gas emissions from domestic transport	Publication of the Government resolution				Q2	2021	The roadmap for fossil free transport shall include instructions and guidelines for the preparation of measures to reduce greenhouse gas emissions from domestic transport by 50% by 2030 compared to 2005 levels. Some of the measures shall be implemented by legislation and others by policy measures.
35	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Publication of government decision regarding additional national measures to reduce emissions from domestic transport	Government decision published				Q4	2021	The measures to be adopted shall follow a comprehensive impact assessment and shall aim at reducing transport emissions by 50% in 2030 compared to 2005. The estimated amount of reductions needed with additional measures is 1.03 megatonnes (as estimated in the baseline scenario April 2020). The estimate shall be updated based on the updated base scenario that shall be presented in autumn 2021.
36	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Target	Reduction of at least 29% in emissions from domestic transport by 2025 compared to 2005		Percentage	0	29	Q2	2026	Following the implementation of policy measures in the Roadmap for fossil-free transport, the greenhouse gas emissions of domestic transport have decreased by at least 29 % by 2025, compared to 2005 levels, setting Finland on the path to achieve the emissions reduction goal of 50 % by 2030.
37	P1C4R2 - Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding the taxation of employment	Provision in the law indicating the entry into force of the amendments to the Act				Q2	2021	The amendments to the Income Tax Act shall favour the choice of a much lower-emission car and a more equal use of light and public transport and mobility services. It shall include lower tax rates for full electric cars for the period 2021-2025, simplified taxation schemes for commuter tickets and tax-free advantages on employee bicycles.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			benefits of mobility							
38	P1C4R2 – Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding an exemption from tax on the charging benefit of a fully electric car or a rechargeable hybrid car	Provision in the law indicating the entry into force of the amendments to the Act				Q2	2021	A temporary amendment to the Income Tax Act will support the charging of fully electric cars and rechargeable hybrid cars. As a result of the amendment, charging a fully electric car or a rechargeable hybrid car at the workplace or at a public charging point, paid by the employer, will be a tax-exempt benefit in 2021-2025. The benefit concerns the charging of the employee's own car or a company car with limited benefit.
39	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Milestone	Publication of the calls for applications to improve distribution infrastructure forelectric and hydrogen vehicles	Publication of the calls for applications				Q2	2022	Launch of the first two calls for proposals for the distribution infrastructure for electric and hydrogen vehicles, with terms of reference including eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
40	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Target	Budget committed for electric vehicles chargers and hydrogen refuelling points		EUR	0	13 600 000	Q2	2025	At least EUR 13 600 000 has been committed by the Finnish Energy Authority to implement eligible projects for the installation of electric vehicle chargers and hydrogen refuelling stations.

E. COMPONENT P1C5: ENVIRONMENTAL SUSTAINABILITY AND NATURE —BASED SOLUTIONS

The Finnish government has set a target of halting biodiversity loss by 2030. The overall goal of this component of the Finnish recovery and resilience plan is to contribute to halting the loss of biodiversity caused by intensive use of natural resources as well as combating pollution of the Baltic Sea.

The component includes investments that aim at promoting innovative solutions to combat pollution, such as using gypsum, an industrial by-product to reduce the phosphorus concentration in the Baltic Sea, as well as at developing climate-sustainable forest management. These investments are complemented by a reform of the nature conservation act. This act shall provide a legal basis for the national biodiversity strategy and it shall aim at strengthening biodiversity.

The component contributes to addressing Country Specific Recommendations on focusing investment on the green transition (Country Specific Recommendation 3 2020).

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

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

Reform 1 (P1C5R1): Modernisation of nature conservation legislation

Finland does not currently have a legal basis for the national biodiversity strategy and for voluntary nature conservation measures, including restoration and active natural management measures. Finland shall update the Nature Conservation Act (1096/1996) to respond better to current needs in order to strengthen biodiversity. Legislative amendments to the Act aim to ensure that decision-making takes better account of the preservation of biodiversity outside nature conservation areas and the maintenance of ecosystem services. In addition, new measures shall be adopted to enhance the effectiveness of the conservation of habitats and species.

The government shall submit the new Nature Conservation Act to Parliament by 31 January 2022. The new Act shall enter into force during 2022. The implementation of the Act shall be carried out by the Centres for Economic Development, Transport and the Environment, Metsähallitus and the Ministry of the Environment.

Finland also aims to adopt a regulation on the financial support system for restoration and care measures, which shall support measures to rehabilitate and manage endangered habitats, species and landscape values.

The implementation of the reform shall be completed by 31 December 2023.

Investment 1 (P1C5I1): Gypsum treatment and nutrient recycling

The measure shall support climate and environmental objectives by treating arable land with gypsum. This solution aims at reducing the phosphorus load from agriculture to the Baltic Sea. The measure also aims at reducing the discharge of nutrients into water bodies by promoting nutrient recycling from nutrient rich waste streams from urban areas, aiming to contribute to prevent eutrophication and degradation.

The investment is composed of two elements:

i) treatment of fields with gypsum; and

ii) R&D projects on nutrient recycling.

The support for the treatment of fields with gypsum shall be granted under government decree 510/2020, which was issued under the Act on the Organisation of Water Resources and the Marine

Strategy (1299/2004). Competitive calls for tender for the gypsum procurement, transport and application services shall be launched under the responsibility of the Centre for Economic Development, Transport and the Environment for South-West Finland in 2021. The measure is targeted at producers and farmers. 540 000 hectares of fields in Finland have been identified as suitable for gypsum treatment. It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, monitoring of the concerned arable lands and water bodies shall take place to ensure the absence of adverse impacts on land (including soil) and aquatic ecosystems and absence of adverse impacts on its carbon balance. In case any adverse effects are identified, appropriate measures shall be taken to ensure ecosystem and/or carbon balance recovery and the use of gypsum should be prevented in the concerned area. Financing under this investment shall not be used to apply gypsum to grow food-based biofuel/bioenergy crops. The support for the R&D projects on nutrient recycling shall be granted under Government Decree on nutrient recycling and wastewater treatment energy efficiency projects in 2020-2026 (657/2020). Open calls shall be launched under the responsibility of the Ministry of the Environment. The projects shall support the introduction of new techniques and methods for nutrient recycling, the production of competitive end-products with a high degree of processing, investment in R&D and the competitiveness of the industry. In the selection process, particular attention, shall be paid to the impacts on climate change, eutrophication and biodiversity.

Selection criteria shall ensure that all projects contribute to the climate change objectives are linked to the intervention field 045bis that has 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility. To this end, selected projects for gypsum supply shall ensure that at least 50%, in terms of dry weight, of the processed separately collected non-hazardous dry gypsum waste generated by the relevant manufacturers that are supplying the gypsum, shall be converted into secondary raw materials. Selected projects for nutrient recycling shall ensure that at least 50% of the recoverable nutrients or biomass in wastewater shall be converted into secondary raw materials.

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

Investment 2 (P1C5I2): Climate-sustainable measures in the land use sector

This measure focuses on the development of climate-sustainable land use methods. Finland shall finance initiatives that enable the forestry sector to use better targeted and more diverse logging and farming methods, in which soil, natural values and water protection shall be taken into account more strongly than at present ("precision forestry"). It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). The measure shall include additional methods, technologies and generation of information to promote the sustainability of forests, including by favouring mixed forests and strengthening forest biodiversity, inter alia through increasing the amount of dead wood in the site. In the forests where continuous forest management methods are applied, which implies that there are no clear cuts, there shall be no new or remedial ditching. The development of new methods are expected to improve value creation and render forest activity chains more efficient, while new innovations that may be utilised nationally and globally may be developed.

The support for the development of new land use measures shall be granted on the basis of Government Decree 5/2021 on grants for climate measures in the land use sector in 2020-2025. The Ministry of Agriculture and Forestry shall publish a call for applications for development and training projects. At least seven projects shall be funded. The measure is targeted at actors in the forest sector

(forest owners, planning, technology, contracting and other companies and communities active in the field).

Eligibility/selection criteria shall ensure that all projects contribute to the climate change objectives linked to the intervention field 050 that has a 40% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility. Only projects that support climate adaptation and mitigation and are consistent with the requirements of the DNSH guidance shall be eligible under this measure.

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
47	P1C5R1 - Environmental sustainability and nature-based solutions – Modernisation of nature legislation	Milestone	Entry into force of the amended Nature Conservation Act	Provision in the law indicating the entry into force of the amendments to the Nature Conservation Act				Q1	2023	The legislative amendment to the Nature Conservation Act (1096/1996) shall include: - the preservation of biodiversity outside nature conservation areas - the maintenance of ecosystem services - measures to ensure the effectiveness of the conservation of habitats and species
48	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Projects for the supply, transport and distribution of gypsum are awarded	Award of projects in line with the call for tender for the supply, transport and distribution of gypsum				Q4	2022	Launch of the competitive call for proposals for the supply, transport and distribution of gypsum, with terms of reference including eligibility criteria that ensure that the selected contractors comply with the requirement that at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw material and in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Financing under this investment shall not be used to apply gypsum to grow food-based biofuel/bioenergy crops.
49	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Fields treated with gypsum and a combined decrease in conventional fertiliser use		Hectares	0	50 000	Q4	2025	Farmers shall apply for gypsum treatment in fields suitable for gypsum. The selected contractor for gypsum supply, transport and distribution services shall apply the gypsum to the farmer's field. At least 50 000 hectares of fields shall be treated with gypsum. The climate effects are strengthened by a requirement in the call documentation to proportionally take into account the phosphorus of gypsum in their fertilising plans. The subsequent decrease in the use of phosphorus containing fertiliser shall be verified through a survey. Monitoring of the concerned arable lands and water bodies shall take place to ensure the absence of adverse impacts on land (including soil) and aquatic ecosystems and absence of adverse impacts on its carbon balance. In case any adverse effects are identified, appropriate measures shall be taken to ensure ecosystem and/or carbon balance recovery and the use of gypsum should be prevented in the concerned area.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
50	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Nutrient recycling and recovery projects are awarded	Notification of award of all grants				Q4	2023	Notification of the award of all grants under the open calls for application for nutrient recycling and recovery, in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
51	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Sites with enhanced nutrient recycling or recovery		Number	0	7	Q4	2025	At least seven plants or sites shall have enhanced nutrient recycling and recovery of at least 50% of the recoverable nutrients or biomass in wastewater. In addition, a technical readiness level (TRL) of at least 6 is also targeted.
52	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Publication of the first call for proposals for precision forestry projects	Publication				Q4	2021	The funding guidelines (Government Decree 5/2021 on grants for climate measures in the land use sector in 2020-2025) have entered into force, enabling the launch of the first competitive call for proposals for precision forestry projects. The terms of reference include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The first call for proposals shall be opened by 31 December 2021. The measure shall include additional methods, technologies and generation of information to promote the sustainability of forests, including by favouring mixed forests and strengthening forest biodiversity, inter alia through increasing the amount of dead wood in the site. In the forests where continuous forest management methods are applied, which implies that there are no clear cuts, there shall be no new or remedial ditching. Only projects that support climate adaptation and mitigation shall be eligible under this measure.
53	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Award of all grants for the precision forestry projects selected for funding	Notification of the award of all grants				Q4	2023	Notification of the award of all grants for precision forestry projects selected under the respective calls for proposals. All calls shall be based on the eligibility/selection criteria reflected in milestone 52. All funding award decisions have been awarded to the project beneficiaries/applicants selected under the competitive calls for proposals, enabling the start of the implementation of the selected projects.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
54	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Target	Precision forestry projects completed		Number	0	7	Q4	2025	At least seven precision forestry projects shall be completed, as evidenced by final project reports submitted by project beneficiaries.

PILLAR 2: Digitalisation and the data economy will strengthen productivity and make services available to everyone

F. COMPONENT P2C1: DIGITAL INFRASTRUCTURE

This component of the Finnish recovery and resilience plan includes investments in communication and transport infrastructure to meet the needs of an increasingly digital society.

First, Finland aims to invest in the digitalisation of rail transport, which shall help Finland meet its emission reduction targets, increase the capacity of the system, and improve service quality. In particular, the 'Digirail' project aims to introduce a new automatic train protection system on the entire Finnish network, as the current system will reach the end of its lifetime by the end of this decade. The implementation of the project shall help to ensure rail services that are fit for the future.

Second, Finland intends to use non-repayable support to finance private investments in high-speed broadband networks in areas where access would not be provided on a commercial basis. The component aims to address the remaining gaps in high-speed broadband infrastructure across Finland, in particular in rural areas that have lower access rates. Comprehensive, high-quality and fast communication networks are needed across Finland as the digitalisation of work and industrial production increases and services are shifted to digital channels. The deployment of new digital solutions across sectors require fast and reliable communication networks, especially for critical applications.

The component contributes to addressing Country Specific Recommendations to focus investment on the green and digital transition, in particular on sustainable and efficient infrastructure (Country Specific Recommendation 3 2020), as well as to focus investment-related economic policy sustainable transport, taking into account regional disparities (Country Specific Recommendation 3 2019).

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

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

Investment 1 (P2C1I1): Digital connectivity - Developing the quality and availability of communications networks

The investment is an investment support scheme to increase the quality and availability of communication connections in areas where such connections are not provided based on market mechanisms alone. The measure includes the adoption of the legislation for the support programme, as well as the disbursement of financial support to broadband providers. Broadband connections supported under the scheme shall offer at least a capacity of 100 Mbit per second. The non-repayable support from the Facility shall complement the national broadband support programme, based on the Broadband Support Act, which contains provisions on the conditions for granting and disbursing funds, as well as on the competent support authority and its tasks. The supporting authority shall carry out analysis to ensure that projects are selected only in areas where market-based solutions are not available in line with the General Block Exemption Regulation. Finland shall establish a coordinator position in the National Broadband Office with the aim of promoting broadband and planning the coordination of national and EU broadband funding to avoid overlaps and ensure complementarity.

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

Investment 2 (P2C1I2): Transport and land use - Digirail project

Finland aims to introduce the European Rail Traffic Management System (ERTMS) on the entire national network by 2040, along with the 4G and 5G-based Future Railway Mobile Communication System (FRMCS). The introduction of ERMTS and FRMCS aims to ensure that rail services are fit-for-future. To that end, the investment shall fund the Digirail development and verification phase, which encompasses the preparation and carrying-out of testing and piloting activities in the period 2021-2026. Following successful testing in a laboratory environment, the new radio-based system shall be tested under realistic conditions on a test track, before being deployed on a pilot track for commercial train traffic, where the newly developed system shall be used as the single train control system.

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
55	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Milestone	Entry into force of legislative amendments to the broadband aid legislation	Provisions in the amendments to the broadband aid legislation indicating their entry into force				Q4	2022	The necessary changes to the legislation of the broadband aid legislation have entered into force. The Broadband Support Act shall lay down the provisions on the conditions for granting and disbursing funds, including targeted areas criteria, as well as on the competent support authority and its tasks. It shall take into account any necessary amendments due to the amended General Block Exemption Regulation, including the update of a government decree with the minimum speeds for the eligible connections.
56	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	Additional dwellings with access to fast (100/100 Mbit/s) broadband connectivity		Number	0	6 400	Q2	2024	At least 6 400 new dwellings have gained access to high-speed broadband (100/100 Mbit/s), compared to the baseline before the start of the programme, who have either had a slower connection or no connection at all at the beginning of the support programme (‘homes passed’). This includes private dwellings, businesses or holiday homes.
57	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	Additional dwellings with access to fast (100/100 Mbit/s) broadband connectivity		Number	6 400	16 000	Q2	2026	At least 16 000 new dwellings have gained access to high-speed broadband (100/100 Mbit/s), compared to the baseline before the start of the programme, who have either had a slower connection or no connection at all at the beginning of the support programme (‘homes passed’). This includes private dwellings, businesses or holiday homes.
58	P2C1I2 – Transport and land use - Digirail project	Milestone	Test laboratory on modelling equipment for the common European automatic train protection system (ERTMS) is operational	The test laboratory has been set up in the Rail Training Centre, Kouvola, and is available to run the virtual simulation tests.				Q4	2022	Development work shall be started by means of impact assessments carried out by the test laboratory before the development phase can be switched to tests under realistic conditions.
59	P2C1I2 – Transport and land use - Digirail project	Target	Test track equipped with radio-based ERTMS (not in commercial railway traffic)		Kilometres	0	50	Q4	2024	The test track shall be located between Kouvola-Kotka/ Hamina. At least 50 km of the track (not in commercial railway traffic) shall be equipped with radio-based ERMTS. The technical specification shall be submitted to the national rail safety authority (Traficom) for approval upon completion. The established test track shall allow for testing the new radio-based pan-European automatic train protection system (ERTMS) under realistic conditions with the right equipment.
60	P2C1I2 – Transport and land use - Digirail project	Target	Commercial pilot track equipped with ERMTS		Kilometres	0	30	Q2	2026	A commercial pilot track ERTMS system has been procured according to ERA’s (European Union Agency for Railways) procedures (One-Stop-Shop). At least 30 kilometers of the track have been equipped with radio based ERTMS.

G. COMPONENT P2C2: ACCELERATING THE DATA ECONOMY AND DIGITALISATION

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

This component of the Finnish recovery and resilience plan includes reforms and investments that shall support the digitalisation in Finland by facilitating data-driven innovation, the exchange of digital information and use of public sector data and by fostering research in key technologies in order to increase Finland's competitiveness. By increasing the interoperability of data for multi-stakeholder use, Finland aims to exploit the full potential of the digital transformation. This requires standardisation for the exchange of digital information covering both businesses and the public sector. The component also includes the development of a repository system for monitoring the implementation of the recovery and resilience plan.

By extending the coverage of the residential and commercial property information system with information on housing company loans, the component contributes to addressing Country Specific Recommendations to strengthen the monitoring of household debt and establish the credit registry system (Country Specific Recommendation 4 2019), as well as to focus investment on research and innovation (Country Specific Recommendation 3 2020 and Country Specific Recommendation 3 2019).

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

Investment 1 (P2C2I1): Digital economy – Real-time economy (RTE) programme

The investment aims to help create common solutions and structures to facilitate the exchange of digital financial data between organisations in a structured machine-readable format (such as e-invoices, e-receipts, procurement documents and financial statements), in line with the vision of a 'real-time economy'. The exchange of structured financial data shall support the automation of processes with positive impact on productivity in both the public and private sector, while also promoting the digitalisation of government and society as a whole. Under the steer of the Ministry of Employment and Economy, the project implementation shall be under the responsibility of the National Board of Patents and Registration in cooperation with the Tax administration and the State Treasury.

The investment shall enable the sharing of information between businesses, between businesses and public authorities, and within the public sector, based on the 'Once-only' principle. In particular, the investment shall cover the following elements:

i) the establishment of an "ecosystem for the real-time economy", which shall be developed in public-private cooperation. The financial support shall be used to create a minimum viable ecosystem (MVE), i.e. a production version of the basic digital platform and related infrastructure/ software solutions, by the end of 2022, which shall be able to transmit at least e-invoices;

ii) the creation of digital infrastructure to be functional at the end of 2024, which shall allow for sharing, receiving and using a company´s financial data for at least e-receipts, e-invoices and procurement messages, in line with the relevant legal requirements related to data protection and privacy. The digital infrastructure shall at least contain the following characteristics:

   - Common interface solutions for sharing financial data in a structured form
   - Standardised machine-readable format for electronic business documents.

The implementation of the investment shall be completed by 31 December 2024.

Investment 2 (P2C2I2): Acceleration of data economy and digitalisation - Virtual Finland

The Virtual Finland service platform aims to improve Finland's competitiveness, enabling the delivery of seamless digital services from the public and private sector for different target groups coming to Finland, starting from employees immigrating to Finland. The investment aims to renew the service concept and integrate the first service into the platform and provide the possibility to integrate other services that are currently handled separately in different ministries and agencies into a user-friendly entity.

The aim of the investment is to offer a single service interface to different target groups who would like to reside in Finland, starting with employees. The investment covers the digitalisation of the services, which currently require in-house presence in Finland. The scope of the service platform aims to cover public services (for instance digital identity, e-residency, or patent registration) and provide the possibility to support private services (including commercial insurance, banking, accounting, financial, legal and other services).

In the first phase (2021-2022), the Ministry for Foreign Affairs of Finland (MFA) shall coordinate the development work. During the first phase a more permanent management model for the next development steps and production phase shall be planned and defined. The implementation shall involve MFA, Ministry of Finance, Ministry of Economic Affairs, other ministries, Finnish Tax Administration, Digital and Population Data Services Agency, Finnish Innovation Fund, Patent and Registration Agency, Finnish Immigration Service and possibly other agencies.

The measure shall cover the following elements:

- By 31 December 2022, the first production version of 'Virtual Finland' platform shall be available, supporting at minimum the following functionality: identification of a person and digital identity, reliable sharing of data between the different parties involved in the platform.
- By 31 December 2025, at least one service process, notably the entry process for a non-Finnish private individual, shall be fully supported by the Virtual Finland platform.
- The Virtual Finland platform aims to to successively integrate services for additional target groups (higher education students, non-listed companies, seasonal workers, tourists, exporting companies).

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

Investment 3 (P2C2I3): Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)

The objective of the measure is to fund applied research and deployment of new technologies, in order to safeguard Europe's competitiveness, information security and sovereignty. Funding shall be provided for national applied RDI activities and the infrastructure supporting them, i.e. testing and experimentation environments, which shall be related to microelectronics, 5G/6G technologies, artificial intelligence or quantum technology. Funding shall be channelled through Business Finland's competitive financing instruments. Projects shall be selected based on open calls and the selection criteria shall ensure the digital contribution of the projects and their compliance with the 'do no significant harm' principle. In particular, the measure shall support the following technologies:

- Microelectronics: The investment aims to secure the value chain of the semi-conductor production to increase the autonomy in this key technology. Financial support shall be provided with the aim to accelerate and increase Finnish companies' investments in the development of the production value chain of microelectronics, increase the ability to design and manufacture semiconductor components in Finland and the EU by enabling Finnish companies to participate in the potential Important Project of Common European Interest (IPCEI) for microelectronics.

- 6G, artificial intelligence and quantum computing: Financial support shall be given to investments into the development of 6G, artificial intelligence and quantum computing, which are considered important for technological competitiveness in the future. The objective is to create competitive development environments for artificial intelligence, future telecommunications technology and the application of quantum computing in Finland, to participate for example in forming a European testing and experimentation facilities for artificial intelligence (AI TEF), to renew the national 5G test network and its operation model, and to create a development environment for the software required in quantum computing.

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

Reform 1 (P2C2R1): Development of the residential and commercial property information system

The objective of the measure is to improve consumer protection in the housing market as well as competition in the housing sector and make available information on the financial and technical condition and repair needs for residential and commercial property. Currently, there is no central register for housing company loans; instead, data are only entered in the accounts of housing companies. The development of such a residential and commercial property information system, which enables fairer treatment of consumers in credit granting situations, is a key condition for the creation of a positive credit registry.

The investment shall support the development of the residential and commercial property information system, to collect information on financial and technical condition and repair needs, in full compliance with relevant data protection provisions. Information on housing company loans aims to be transmitted to the positive credit data register, to help address private over-indebtedness.

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

Reform 2 (P2C2R2): Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit

To answer to the specific needs of the Finnish recovery and resilience plan in terms of coordination, management, control, reporting and audit, the roles and responsibilities of the relevant Finnish authorities shall be enshrined in a new legal instrument. Successful implementation of these tasks also requires additional targeted temporary investments to ensure the functioning of the management and control system, in line with regulatory needs. This shall include inter alia the setting up of the necessary administrative capacities and the creation of an IT repository system.

The measure also aims at ensuring the effective protection of the financial interests of the Union and compliance with the applicable Union and national rules in Finland. For that purpose, a Decree that is binding for all implementing bodies shall enter into force setting a minimum standard for the risk management and control activities performed by them under the RRF. The Coordinating body additionally shall issue guidelines on adequate risk management procedures in support of the RRF which shall include, inter alia, procedures for conducting controls and audits in accordance with applicable national and EU rules, procedures for appropriate risk management, procedures for verifying conflicts of interest and procedures for verifying double funding from the Facility and other Union programmes. The risk guidelines shall set out clear and comprehensive measures corresponding to the objectives set out in the guidelines. The milestone 72bis under this measure shall be fulfilled by the time of submission of the next payment request to the Commission following the adoption of this Implementing Decision and shall be a prerequisite for any future payment.

The implementation of the reform shall be completed by 31 March 2024.

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

Number	Measure	Milestone /Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
61	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Minimum Viable Ecosystem is created and operational	A minimum viable ecosystem has been created, as evidenced by the publication of the common documented rules and standards on the website of the Program				Q4	2022	The Minimum Viable Ecosystem (MVE) has been successfully established in a production environment, based on common documented rules. It allows for the circulation of e-invoices in a structured machine-readable format to increase process automation.
62	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	The exchange of digital business information in structured from is fully operational	Final project report, indicating that the exchange of digital business information in structured from is fully operational, is published				Q4	2024	The standards and procedures for the exchange of electronic business information have been defined and are described in the final project report. The basic infrastructure allows for the circulation of digital business information in structured form, based on end user consent, covering the following elements: - e-invoices - e-receipts - Procurement messages A pilot test for sharing digital business information has been successfully completed with at least two private operators (accounting software vendors and/or service providers) and two public entities.
63	P2C2I2 - Acceleration of data economy and digitalisation – Virtual Finland	Milestone	Virtual Finland joint platform and integrated services are operational	The final project report verifies that the production version of the joint platform has been completed, offers the required capabilities and supports at least one service process that has been fully				Q4	2025	The production version of the joint platform has been completed and is available to all customers in Finland and internationally. The project shall provide an overall concept, scalable architecture and practical validation (proof of concept). This is needed by Finland to build a platform with relevant digital services for an international market and meeting place for Finnish and foreign companies, growth companies, immigrating experts and investors, and relevant needed digital services for them shall be integrated into it. It shall support at minimum the following functionality: identification of a person and business user (digital identity), and reliable sharing of data between the different parties involved in the platform.

Number	Measure	Milestone /Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
				integrated into the platform						The platform shall offer capabilities for public sector agencies, companies and municipalities to use the functionalities for their own processes. At least one service has been integrated, concerning the entry process for foreign individuals. Each entity involved in the delivery of the integrated service process has connected its own, existing services or data through interfaces as part of a common customer digital service process on the 'Virtual Finland' platform.
64	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Target	Micro-electronics projects are awarded		Number	0	2	Q4	2022	Notification of the award of at least 2 financing decisions by Business Finland. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The selection of projects shall assess the quality and effectiveness of RDI activities and how they promote digitalisation. The selection criteria shall include the quality and suitability of the project, the future direct and indirect business impacts of the project, the suitability of the project for the IPCEI's core idea and national and EU strategies, and the quality of the project consortium.
66	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Projects developing 6G, AI and quantum computing are awarded	Notification of the award of all grants for projects developing 6G, AI and quantum computing				Q4	2022	In the framework of an open call for projects in which companies and research institutes develop and utilise testing and testing environments, Business Finland shall select the projects to be funded according to the criteria of the call. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The selection criteria shall include quality and suitability of the project, the future direct and indirect business impacts of the project, the suitability of projects for national and EU strategies, and the quality of the project consortium. The selection of projects assesses the quality and effectiveness of RDI activities and how they promote digitalisation..
67	P2C2I3 - Accelerating key technologies (microelectronics, 6G,	Milestone	Completion of the supported projects	Final report on completed projects				Q4	2025	Completion of the supported projects, as evidenced by preliminary project reports submitted by project beneficiaries, in accordance with the eligibility/ selection criteria set out in the calls for projects. The total budget committed shall amount to at least EUR 22 500 000.

Number	Measure	Milestone /Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
	artificial intelligence and quantum computing)									
68	P2C2R1 - Development of the residential and commercial property information system	Milestone	Adoption of legislation on extending the coverage of the residential and commercial property information system	Parliament adopts the amendments to the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act				Q2	2023	To extend the coverage of the housing information system to information on housing companies, the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act shall be amended. In particular, amendments shall cover: - obligation of housing companies to make available basic data in structured machine-readable format; - right to access the data made available in structured machine-readable format.
69	P2C2R1 - Development of the residential and commercial property information system	Milestone	Entry into force of legislation on extending the coverage of the residential and commercial property information system	Amended provisions to the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act indicating their entry into force				Q2	2025	To extend the coverage of the housing information system to information on housing companies, the Act on the Residential and Commercial Property Information System and the Limited Liability Housing Companies Act shall be amended. In particular, amendments shall cover: - the obligation of housing companies to make available basic data in structured machine-readable format; - the right to access the data made available in structured machine-readable format. Key features needed to start applying the provisions are data specifications and interfaces.
70	P2C2R1 - Development of the residential and commercial property information system	Milestone	The extension of the coverage of the residential and commercial property information system has been technically implemented.	Final report on completion of the project				Q2	2026	Under the project carried out by the Ministry of Agriculture and Forestry and the National Land Survey, data specifications shall be drawn up for housing company data, the possibility to maintain basic data (including housing company loans, repairs and alterations) in the residential and commercial property information system, and interfaces to the communication. Customers shall have the opportunity to obtain the information on housing companies required by law in machine-readable format. Common procedures for accessing administrative information on housing companies shall be defined and the residential and commercial property information system allows accessing administrative information of housing companies in structured machine-readable format.

Number	Measure	Milestone /Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
71	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Law on the implementation of the RRP	Provision in the Law on the implementation of the RRP indicating its entry into force				Q4	2021	Entry into force of the Law on the implementation of the RRP. The Law shall establish the legal mandates for the bodies involved in the coordination, monitoring, control and audit of the implementation of the Finnish recovery and resilience plan. The Law shall at least set out the roles and responsibilities of those bodies ensuring: (a) the collection and reliability of data linked to and monitoring of the achievement of milestones and targets; (b) that procedures are in place for the drawing up of management declarations, audit summaries and payment requests; (c) that the necessary principles underlying the collection and storing of data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Article 22 of Regulation (EU) 2021/241 establishing the Recovery and Resilience Facility are in place. The law shall enter into force before the submission of the first payment request under the recovery and resilience plan.
72	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report prepared by the audit function confirming repository system functionalities				Q4	2021	A repository system for monitoring the implementation of the recovery and resilience facility shall be in place and operational before the submission of the first payment request. The system shall be based on existing systems and include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d) (i) to (iii) of the RRF Regulation.
72bis	P2C2R2: Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Decree of the Ministry of Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national legislation and the	Provisions in the decree on risk management and controls indicating its entry into force and publication of the Guidelines of the coordinating body				Q1	2024	The decree of the Ministry of Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national rules for the RRF shall enter into force. The decree shall be binding for all implementing bodies and provide a minimum standard for, respectively, the risk management and control activities performed by the implementing bodies under the RRF. The coordinating body shall additionally issue guidelines on adequate risk management procedures to support the RRF, which shall include (i) assessing the key risks, factors and practises of fraud, conflict of interest and corruption and ensuring effective prevention, detection and correction of fraud and corruption; (ii) fraud risk

Number	Measure	Milestone /Target	Name	Qualitative indicators (for milestones)	Quantitative indicators for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
			publication of Guidelines of the coordinating body for the RRF implementing bodies.							assessment framework, which shall comply with the tool annexed to the Guidance Note on Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures for ESIF 2014-2020, for their respective RRF measures. In addition, the guidelines shall include adequate procedures on a) verification of conflict of interests; b) verifications of double funding; c) verifications of the compliance with the EU and national rules; and d) the use of data for the purposes of detecting fraud, corruption, conflict of interest and double funding.

H. COMPONENT P2C3: DIGITAL SECURITY

This component of the Finnish recovery and resilience plan aims to help create a comprehensive framework for addressing cyber and information security issues, which is a prerequisite for a successful digital transition. Through a cyber-security development programme, Finland shall invest into civil cyber security skills. Finland also aims to reinforce anti-money laundering measures by creating a digital system that shall ensure better exchange of information between different actors involved in anti-money laundering tasks, both nationally and internationally, in conjunction with the necessary legislative amendments.

The component contributes to addressing Country Specific Recommendation 4 2020 on ensuring effective supervision and enforcement of the anti-money laundering framework as well as to Country Specific Recommendation 3 2020 on focusing investments on the green and digital transition, in particular research and innovation.

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

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

Reform 1 (P2C3R1): Ensuring effective supervision and enforcement of the prevention of money laundering

The reform shall facilitate the collection and exchange of information between the competent authorities for the prevention and detection of money-laundering, including through the automation of data processing and analysis. It shall provide support to improve the data processing within the supervisory authority as well as the exchange of information among different authorities, and to implement a more effective risk-based supervision of anti-money laundering measures. The bank and payment accounts control system shall be amended to increase the efficiency of the prevention, detection and prosecution of money-laundering and terrorist financing. The timeliness, coverage and accuracy of the register of beneficial owners shall be improved.

The legislative changes shall enter into force by 31 December 2025 and the digital tools of the authorities and private sector actors working in the fight against money laundering shall be operational by 30 June 2026.

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

Investment 1 (P2C3I1): Civilian cybersecurity skills

The objective of the investment is to increase basic cybersecurity skills of the general population to ensure that citizens can use digital services safely and identify the risks associated with the use of different devices, products and services.

First, the investment shall fund a research project to collect and summarise information from all EU Member States on how each country trains citizens in basic cybersecurity. Second, the information shall be used to create a common digital platform for teaching and developing cybersecurity skills, supported by this investment. In a third stage, the platform shall be made available for all Europeans in different languages.

The project shall be implemented by a research consortium bringing together Finland’s key cybersecurity research universities under the responsibility of the Ministry of Transport and Communications.

The implementation of the investment shall be completed by 31 December 2024.

Investment 2 (P2C3I2): Cybersecurity exercises

The aim of this investment is to provide cyber security exercises, to develop the society's resilience and preparedness for cyber security incidents. The exercises play a key role for the prevention, management and resolution of cyber attacks. Exercises allow for practicing and developing the handling of cyber attacks in a secure environment. The exercises shall be provided by higher education institutions to the staff of the public administration concerned. At least 2 000 public officials shall be trained during 19 exercises.

The training shall be implemented by a University of Applied Science bringing together Finland's key cybersecurity public officials under the responsibility of the Ministry of Transport and Communications.

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
73	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering¬	Milestone	Entry into force of legislative amendments to the Trade Register Act and the Act on the Banking and Payment Account Control System	Provisions in the amendments to the Trade Register Act and the Act on the Banking and Payment Account Control System, indicating their entry into force				Q4	2025	To enable the investments for ensuring effective anti-money laundering control and enforcement, the Commercial Registration Act and the Act on the Banking Payment Account Control System shall be amended. In particular, amendments shall include: Trade Register Act (129/1979): - Possibility to enforce sanctions to ensure receipt, accuracy and timeliness of beneficial ownership information - Obligation to annually declare to the Patent and Registration Office that there are no changes in beneficial ownership information provided Act on the Bank and Payment Accounts Control System (571/2019) - Composing application: within their jurisdiction powers Law Enforcement Agencies could make requests using a composed application implemented by Customs and take advantage of integrations implemented by Customs. - Transactional data: access to account transaction information would be with authorities competent to obtain such information under the applicable law. i.e. the change in disclosure would only be a matter of the technology by which the information is disclosed and not an addition to the authorities existing jurisdiction powers.
74	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Target	Increase the degree of automation in data processing and exchange between authorities		% (Percentage)	0	25	Q2	2026	Investments shall be made with the aim to increase the automated processing of data. Investments in digital infrastructure shall result in: (i) an aggregating application and adding account transaction information to the bank and payment account control system, (ii) improving the timeliness, completeness and accuracy of the register of beneficial owners, (iii) digital tools for national money laundering/terrorist financing risk assessment, iv) control desk by the Financial Supervisory Authority, (v) digitalisation of money laundering clearance process by the Financial Intelligence Unit.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										The degree of automated transmission, receipt and processing of data by the competent authorities shall reach 25% by 30 June 2026, compared to no automation at the start of the project. Data processed cover: - bank account information - beneficial ownership information - information flow and processing the information relating to updating the national risk assessment. The operational processes shall cover at least: - enhanced availability, processing and analysis of data - improved exchange of information, the use of information and cooperation between competent authorities by using methods that allow for the processing of an increasing amount of data.
75	P2C3I1 – Civilian cybersecurity skills	Milestone	Development of a digital platform for civilian cybersecurity training	Training platform developed and publicly available				Q4	2024	This shall include (1) the definition of requirements for the necessary basic cybersecurity knowledge and skills, as well as for teaching them and (2) the creation of a digital training platform, publicly available in all EU languages, on the basis of the requirements identified.
76	P2C3I2 – Cybersecurity exercises	Target	Number of officials having completed cybersecurity training		Number	0	2 000	Q4	2025	Three technical exercises of cybersecurity training shall be organised in 2021. At the same time, the technical training environment shall be developed with the help of the steering group to meet future needs. Between 2022 and 2025 there shall be at least four exercises per year. Overall, at least 2 000 officials shall be trained.

PILLAR 3: Raising the employment rate and skills level to boost sustainable growth

I. COMPONENT P3C1: EMPLOYMENT AND LABOUR MARKET

This component of the Finnish recovery and resilience plan addresses challenges related to employment and labour market. Finland's workforce is shrinking, affecting the country's growth potential, while high structural unemployment when compared to other Nordic countries persists, aggravated by the COVID-19 crisis.

The objective of the component is to raise the employment rate and strengthen the functioning of the labour market. This shall be done through a structural reform and digitalisation of the public employment services ("Nordic Employment model"). Employment shall also be fostered by phasing out the extended unemployment benefit to older people ahead of the statutory retirement age, the so-called "unemployment tunnel". A third element to raise employment is by facilitating work- and education-based immigration. Finally, promoting labour market integration of young people and people with partial work capacity are also proposed interventions.

The component contributes to addressing Country Specific Recommendations on improving incentives to accept work and enhance skills and active inclusion, notably through well-integrated services for the unemployed and the inactive (Country Specific Recommendation 2 2019) and on strengthening measures to support employment and bolster active labour market policies (Country Specific Recommendation 2 2020). The component aims also to contribute to relevant principles of the European Pillar of Social Rights.

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

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

Reform 1 (P3C1R1): Nordic Model of Employment Services

The objective of the measure is to reform the public employment services process.

The reform consists of transitioning towards a new Nordic model of employment services, which shall enhance active labour market policies by improving personalised and integrated services for job-seekers. The model shall also include an active search obligation for job-seekers. The application of the new model aims to contribute to the employment of around 10 000 persons.

The model shall be complemented by the development of a digital information system for public employment services, comprising the following functionalities:

i) customer relations management production system;

ii) appointment booking system;

iii) self-reporting tool ('Message service');

iv) online guidance service.

The implementation of the reform shall be completed by 31 December 2023.

Reform 2 (P3C1R2): Removal of additional days of unemployment allowance

The objective of the reform is to foster employment by removing disincentives to work for older people and attenuating a targeting of redundancies on older employees. The need to introduce such a reform stems from the fact that the right to additional days of earnings-related unemployment benefits results in extending periods of unemployment among older people approaching their statutory retirement age.

The measure consists in amending the Unemployment Security Act in order to phase out the age limit for additional days of earnings-related unemployment benefits. The expected impact is an increase in employment of about 7 900 workers by the end of 2029, i.e. beyond the timeframe of the Recovery and Resilience Facility.

The implementation of the reform shall be completed by 30 June 2023.

Reform 3 (P3C1R3): Streamlining the work- and education-based immigration process

The objective of the reform is to streamline the administrative procedures for granting residence permit applications based on work and education. This aims to increase immigration of skilled workers and to improve the opportunities for international degree students to find employment in Finland. Consequently, the reform aims to contribute to addressing labour shortages.

The measure consists in an extensive cross-administrative project on improving immigration legislation (namely, amendments to Chapter 5 of the Aliens Act 301/2004) and the Act concerning students, researchers and trainees 719/2018) and shortening the work and education based residence permit processes. Along with a reduction in the average number of days required for granting residence permits, a "fast-track" shall be created for growth entrepreneurs, specialists and their accompanying family members.

The legislative reform is supported by an investment in digital infrastructure to support the needs of the work- and education-based immigration. The digital infrastructure shall include the following areas of development:

i) new digital structures and functionalities;

ii) system integration and data transfer interfaces;

iii) system development related to the registration and processing of applications;

iv) implementation of the "Fast Track";

v) inter-sectoral knowledge-based management capabilities;

vi) customer guidance and instructions, communications and marketing that support the reformed process;

vii) improvements in usability and performance required by the reform, measures supporting deployment and increase in the automation rules.

The implementation of the reform shall be completed by 31 December 2024.

Reform 4 (P3C1R4): Strengthening the multidisciplinary services for young people (Ohjaamo services)

The objective of the reform is to strengthen the multidisciplinary character of one-stop-shop youth centres (Ohjaamo), and especially address the needs of NEETs (young people not in employment, education or training) so as to improve their employment prospects. This shall be achieved through a temporary incentive for municipalities to attract or adjust resources to Ohjaamo services, improving thereby the response to young people's needs, by offering educational, health and/or social services integrated into the existing service portfolios. The Ohjaamo services constitute an association of organisations, and the majority of the experts working therein remain jobholders in their own organisations. When a municipality makes available an employee to the Ohjaamo services, the municipality may apply for funding for the staff costs of an additional expert who shall be temporary and ensure, notably through trainings, the reform of the work culture and operating practices of the services. This incentive model aims to lead to the more effective integration of health, social sand/or education expertise in the Ohjaamo service points. The funding of the reform is channelled through the Development and Administration Centre for Employment and Economic Development (KEHA Centre).

The implementation of the measure shall be completed by 31 December 2025.

Investment 1 (P3C1I1): Development of work ability, productivity and well-being at work

The objective of the investment is to raise the employment rate by increasing the participation of people with partial work ability, including persons with disabilities, in the labour market and to increase the employment rate by enhancing mental health and work ability, in view of extending working careers.

The investment shall consist of the following interventions:

i) Addressing service shortcomings for people with partial work ability and suffering from mental health disorders: this shall be done through trainings and by extending the existing Work Ability Programme to five more municipalities or joint municipal authorities and by extending the existing Individual Placement and Support (IPS) Model to six more welfare areas.

ii) Providing preventive support for work ability through physical and mental health measures for individuals and workplaces. A virtual work ability house shall be established to facilitate the search and dissemination of information and practical measures to support work ability.

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
77	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	Entry into force of the Law on Public Employment and Business Services regulating the Nordic Employment Service Model for the jobseeker's service process	Provision in the Act on Public Employment and Business Service, indicating its entry into force				Q2	2022	Entry into force of the Law on Public Employment and Business Services regulating the Nordic model of employment service for the jobseeker's service process.
78	P3C1R1 - Employment and labour market – Nordic model of employment services	Target	Increase in the annual number of job search interviews conducted in line with the Nordic model of employment services		Number	783 070	2 000 000	Q2	2024	The number of job search interviews between 1 January 2023 and 31 March 2024 shall be at least 2 000 000 (as compared to 783 070 interviews conducted between 1 January 2019 and 31 March 2020). The Nordic employment service model includes three types of interviews: jobseeker's initial interviews, job seeking discussions and supplementary job search discussions. The organisation of different types of personal interviews shall be monitored using the customer information systems of the public employment services.
79	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	All five digital functionalities required by the Nordic employment service model are integrated into the public employment services' (TE-PES) information system and are operational	Digital functionalities integrated into the public employment services' (TE-PES) information system and operational				Q4	2023	All five functionalities of the digital infrastructure shall be developed and integrated into the public employment services' (TE-PES) information system and shall be fully operational to enable the implementation of the Nordic employment service model. The five functionalities concerned are: - expanding the assessment tools of customer service needs; - complementing the automatic job search profile; - job search self-reporting system for jobseekers; - electronic appointment system for job search interviews;

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										- customer online guidance.
80	P3C1R2 - Employment and labour market – Removal of additional days of unemployment allowance	Milestone	Entry into force of legislative amendments to the Unemployment Security Act concerning the phasing out of additional days of unemployment security	Provisions in the amendments to the Unemployment Security Act, indicating their entry into force				Q2	2023	Entry into force of amendments to the Unemployment Security Act. The legislative amendments shall include the gradual abolition of additional days of unemployment security so that the minimum age of additional days shall rise by one year/age group from the birth of 1963 onwards and the possibility of an additional day shall be abolished completely for those born in 1965 and thereafter.
81	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Act related to students, researchers and trainees (719/2018)	Provisions in the amendments to the Act 719/2018 related to students, researchers and trainees, indicating their entry into force				Q2	2022	Entry into force of a legislative amendment concerning students, researchers and trainees (719/2018). The amendment shall include at least the following: - changing the residence permit type for higher education studies leading to a degree from temporary (B) to continuous (A). This shall result in the possibility of a permanent residence permit being granted more quickly; - extending the duration of a residence permit based on studies from one year to cover the entire duration of the studies when these studies lead to a degree; - centralising and clarifying the regulation related to the right to work.
82	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Aliens Act (301/2004)	Provisions in the amendments to the Aliens Act, indicating their entry into force				Q2	2023	The Aliens Act (301/2004) shall be amended with the objective of streamlining the permit processes for work- and education-based immigration. The legislative amendments shall include: - refining the responsibilities of the employer and the applicant in the application process - differentiating the specialist's residence permit into its own category with revised conditions for granting the permit - changes to the regulations governing the activities of the Finnish diplomatic missions abroad and

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										- revised conditions for issuing residence permits.
83	P3C1R3 - Employment and labour market - Streamlining the work and education-based immigration process	Milestone	Establishing a fast-track process for specialists, growth entrepreneurs and their accompanying family members	The implementation of a fast-track residence permit process for specialists, growth entrepreneurs and their accompanying family members.				Q4	2022	A fast-track for processing residence permits shall be created and implemented for specialists (working in the middle or top management of a company or in jobs that require special expertise, and EU Blue Card specialists), growth entrepreneurs and their accompanying family members, in which the target group opting for the fast track shall be given a service pledge that includes a processing time of 14 days. The fast track-service pledge applies to electronic applications that fill the requirements set out for the fast track process. The definition of a growth entrepreneur and of a specialist and the criteria for granting them a residence permit are those set out in the Aliens Act (301/2004).
84	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Target	Decrease in the average number of days for processing residence permit applications based on work and education		Number	52,6	30	Q4	2024	The processing time for granting work- and education-based residence permits shall be shortened to 30 days as an average. The target applies to electronic residence permit applications for permits granted. The baseline reflects the 2018-2020 weighted average duration of electronically applied and granted work and study permits.
85	P3C1R4 - Employment and labour market – Strengthening multi-disciplinary services for young people (Ohjaamo services)	Target	Number of expert resources financed for the provision of integrated health, social and/or education services in the Ohjaamo One-Stop-Guidance centres		Number of full time equivalents	0	100	Q4	2025	At least 100 expert resources (full time equivalents) financed from the Facility for the provision of integrated health, social and/or education services in the Ohjaamo One-Stop-Guidance centres. The achievement of the target shall be monitored and measured through funding decisions by the awarding authority (Ministry of Economic Affairs and Employment).
89	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Extension of the Work Ability Programme and the Individual Placement and Support model to 11 new areas		Number	0	11	Q4	2024	The Work Ability Programme shall be extended to the areas of five new municipalities or joint municipal authorities, and the Individual Placement and Support model shall be extended to six new welfare areas.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
90	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Number of workplaces and occupational health care units having participated in measures that support mental health and work ability		Number	0	1 000	Q4	2024	As an expansion of the existing Mental Health at Work Programme, at least 1 000 workplaces and occupational healthcare units shall participate in mental health and work ability promotion measures, for instance training, coaching or other development actions. The strengthening of competence shall be assessed by monitoring the introduction of methods and participation in training, coaching or other development measures.
90bis	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Number of workplaces and occupational health care units having participated in measures that support mental health and work ability		Number	1 000	2 000	Q4	2025	As an expansion of the existing Mental Health at Work Programme, at least 2 000 workplaces and occupational healthcare units shall participate in mental health and work ability promotion measures, for instance training, coaching or other development actions. The strengthening of competence shall be assessed by monitoring the introduction of methods and participation in training, coaching or other development measures.

J. COMPONENT P3C2: RAISING THE COMPETENCE LEVEL AND REFORM OF CONTINUOUS LEARNING

This component of the Finnish recovery and resilience plan addresses challenges arising from globalisation, technological and demographic changes, which affect the Finnish economy and threaten employment's level. Developing skills of working age people (through reskilling and upskilling), including the low-skilled, in areas relevant to the labour market is key to strengthening workforce's employability in an increasingly digital and greener economy.

The overall objective of this component is to raise Finland's level of competences and increase the effectiveness of the higher education system. To achieve this goal, the component includes the following activities: (i) a reform of continuous learning to meet the competence needs of the future; (ii) investing in the digitalisation of continuous learning; (iii) increasing the number of student places in higher education; and (iv) investing in the digitalisation and modernisation of higher education in Åland.

The component shall support smoother transitions between working life and education. It shall also contribute to improving the conditions for employment, especially among under-represented groups, and to enabling people in key economic sectors to take on new tasks.

The component contributes to addressing Country Specific Recommendations on improving incentives to accept work and enhancing skills and active inclusion, notably through well-integrated services for the unemployed and the inactive (Country Specific Recommendation 2 2019), as well as on strengthening measures to support employment and bolster active labour market policies (Country Specific Recommendation 2 2020).

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

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

Reform 1 (P3C2R1): Reform of continuous learning

The objective of this reform is to improve employment opportunities of working age people (including those belonging to under-represented groups) by developing their skills and competences and to support the long-term growth potential of companies and the vitality of regions. The reform aims at increasing the matching between the provision of educational courses and the labour market's needs.

The measure consists of the following interventions: (i) creating a service centre for continuous learning and employment to promote the reform's implementation; (ii) creating a system for anticipating labour and competence needs; (iii) carrying out training programmes which support the digital transition, the understanding of new ways of working, and citizens' ability to manage new digital tools, as well as a just transition to a carbon-neutral society; and (iv) carrying out tailor-made training to improve the quality of guidance services, practices and tools.

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

Investment 1 (P3C2I1): Digitalisation programme for continuous learning

The objective of this investment is to enable and accelerate the transformation of the education, training and skills development system across administrative boundaries by carrying out an extensive digitalisation programme to develop digital services and information resources that support continuous learning. The development of existing and new digital services shall also increase the innovation capacity of higher education and facilitate access to digital educational services.

The measure consists of two main elements: (i) creating a digital service package for continuous learning that covers the entire education system (excluding early childhood education and care) and across administrative boundaries; and (ii) increasing the digitalisation and flexible learning in higher education institutions. As a result, the new digital solutions shall provide services, service chains and service packages that meet customers' needs significantly better than at present, reduce overlapping work between different actors, and improve the efficiency of resources used and operating methods across administrative boundaries.

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

Investment 2 (P3C2I2): Improving the level of education by increasing student places in higher education

The objective of this investment is to raise the level of education by increasing the number of people with a higher education degree. This aims to contribute to the economic recovery and to mitigate the negative effects of the COVID-19 pandemic by accelerating young people's access to higher education.

The measure consists in increasing by at least 600 the number of places allocated to higher education institutions offering degree studies targeted at professional sectors experiencing labour shortages. Such sectors include social and health care, education, technology and ICT sectors. All professional sectors chosen shall contribute to a successful implementation of the recovery and resilience plan. The investment shall cover the costs of students' education to the higher education institution for the entire duration of the studies.

The implementation of the investment shall be completed by 31 December 2022.

Investment 3 (P3C2I3): Raising the level of competence and renewing continuous learning, digitalisation and modernisation of education in Åland

The objectives of this investment are to increase the quality of skills delivered by the educational system, strengthen opportunities for lifelong learning, support job creation and entrepreneurship in Åland.

The measure consists of: (i) introducing student-centered digital education in all higher education studies from bachelor's degrees to postgraduate studies (this is designed to enable an increasing number of students to participate in higher education regardless of physical distance or different life situations, including combining work and studies); (ii) updating and developing higher education institutions' digital guidance and management system so that it may also be integrated with national data databases and national digital continuous learning ecosystems (this aims to ensure equal conditions for studying in Åland compared to other Finnish higher education institutions); (iii) creating two new bachelor's and master's programmes in the fields of digitalisation, automation and renewable energy (this is designed to foster research, development and innovation within the studies' subject fields).

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
91	P3C2R1- Reform of continuous learning	Milestone	Entry into force of the Act on the Service Centre for Continuous Learning and Employment	Provision in the Act on the Service Centre for Continuous Learning and Employment indicating its entry into force				Q4	2021	Entry into force of the Act on the Finnish Service Centre for Continuous Learning and Employment. The Act shall contain at least the following information: (i) the organisation and structure of the service centre; (ii) the mission and objectives; (iii) funding of education and skills services. The aim of the establishment of the service centre is to reform the service system so that the development of the skills of the working-age population is more closely connected to the needs of working life and to the development and renewal of regional industries. The service centre for continuous learning and employment shall be designed to promote the development of skills among the working-age population and the availability of skilled labour.
92	P3C2R1- Reform of continuous learning	Milestone	Completion of a medium-term foresight model for labour and competence needs	Medium-term foresight model is operational				Q4	2023	A forecasting system for labour and competence needs shall be completed and operational. The model shall strengthen the capacity to anticipate the skills needed by the working age population. The model shall include the forecasting of medium-term demand for labour, education and skills needs as well as an assessment of the development of various labour supply flows (predicting the number of qualifications completed at different levels of education, assessing the development of vocational transitions, and assessing the labour potential of the unemployed and those outside the labour force).
93	P3C2R1- Reform of continuous learning	Milestone	Publication of the first call for applications to provide training to respond to changes in working life, including digitalisation and the green transition	Publication of the first call for applications				Q2	2022	Launch of the first call for applications for the provision of training to respond to changes in working life, including digitalisation and the green transition. At least 20% of the training shall be targeted to support in particular the digital transition (15%) and a just transition to a carbon-neutral society (5%). To this end, the terms of reference for the calls for applications or competitive bidding shall include selection/eligibility criteria corresponding to the applicable intervention fields set out in Annexes VI and VII to the Recovery and Resilience Facility Regulation, namely “Contributing to green skills and jobs and green economy (01)” and “Support for the development of digital skills (108)”.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
94	P3C2R1- Reform of continuous learning	Target	Number of persons having participated in training to respond to changes in working life, including digitalisation and the green transition		Number	0	7 800	Q2	2026	At least 7 800 people, of whom 1 500 are members of under-represented groups, shall have participated in the training programmes launched through the calls referred to in milestone 93. All calls shall be based on the eligibility/selection criteria indicated in milestone 93. A supplementary education model independent of the level of education shall be developed, piloted and implemented. The participation of under-represented groups (including older people) shall be enhanced through outreach activities, guidance, support measures and targeted training. Targeted training refers to training designed to favour under-represented groups' access to contextualised learning and tailored services.
95	P3C2R1- Reform of continuous learning	Target	Number of career guidance professionals having participated in training to increase their level of expertise		Number	0	300	Q4	2024	In order to develop the expertise of career guidance professionals, at least 300 career guidance professionals shall receive further specialised training related to the digital skills of instructors, language and cultural awareness, the green transition and the promotion of gender equality. Career guidance professionals from a wide range of different organisations (including municipalities, employment administration, education institutions) shall be targeted to ensure a wide dissemination of knowledge.
96	P3C2I1 - Digitalisation programme for continuous learning	Milestone	Completion of the IT architecture for digital continuous learning services	IT architecture is completed and operational				Q4	2021	An IT architecture for digital continuous learning services shall be developed and fully operational. It shall set the framework for planning resource allocation and streamlining current practices in the provision of services, so as to create customer-oriented digital services for continuous learning. To this end, it shall take into account all necessary aspects of IT development, including business capabilities, components, applications, user groups, data objects. The IT architecture is the basis for updating existing digital services and developing new digital services and shall include the list of services to be developed.
97	P3C2I1 - Digitalisation programme for continuous learning	Target	Share of operational new digital services for continuous learning		% (Percentage)	0	70	Q4	2025	At least 70% of the new digital services defined and listed within the IT architecture referred to in milestone 96 shall be operational and available to different customer groups.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										Services to support smooth transitions in education and working life shall be introduced. The planned services shall include at least the following functionalities: a) a mapping of competences and areas of interest; b) information on competence needs, labour market, benefits and provision of education and training; c) support for guidance and for competence development and career planning.
98	P3C2I2 - Improving the level of education by increasing student places in higher education	Target	Increase of students' admissions in higher education institutions		Number	0	600	Q4	2022	Higher education institutions shall expand their intake with at least 600 study places in 2022 on the 1st cycle degree programmes aimed at supporting the implementation of Finland's sustainable growth programme and to address labour shortages. This is expected to complement national funding that has already been allocated to expand the intake of higher education institutions from 2020 onwards. By end-2021 the Ministry of Education and Culture and the higher education institutions are expected to agree on which fields of study and which higher education institutions to target. Increase of study places shall be targeted at areas where there is the greatest demand for education and a shortage of skills. The selection criteria shall include regional and national labour demand, demand for education and how effectively programmes support new skills demands for the future, including a focus on the health sector, on advanced technologies and ICT sectors. New students are expected to enrol in degree programmes in autumn 2022 at the latest (academic year 2022/2023). The Ministry of Education and Culture shall monitor that the increase in student intake has taken place by comparing the intake of students in 2022 to the baseline defined as the maximum yearly intake in years 2017-2019.
99	P3C2I3 - Raising the level of competence and renewing continuous learning, digitalisation and modernisation of education in Åland	Target	Share of modernised courses containing significant digital elements in tertiary education in Åland		% (Percentage)	10	70	Q4	2025	The share of modernised courses that contain extensive digital elements (i.e. at least 25% of an individual course is given at a distance or at least 30% of the course material on a single course is in digital multiform) shall be increased from 10% (existing courses in 2020 that fulfil the target requirements, i.e. modernised courses containing sufficient amount of digital elements) to 70% of all

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										university courses given in program education and academic courses at the Open University at the University of Åland. This corresponds to courses that include theoretical teaching (courses that include only teaching of practical skills are excluded from the target). Support systems shall be digitalised and made compatible with national registers and databases. Teachers and relevant support staff shall be trained in digital multiform pedagogy and the use of the new digital administrative systems. Åland university's digital equipment and software shall be upgraded and expanded.

K. COMPONENT P3C3: RDI, RESEARCH INFRASTRUCTURE AND PILOTING

This component of the Finnish Recovery and Resilience Plan addresses challenges in the area of research, development and innovation (RDI). Despite being among Innovation Leaders according to the European Innovation Scoreboard for years, Finland has suffered a setback in 2010s as regards investments in RDI activities, in particular in terms of private sector investments in RDI activities. Another challenge faced by Finland is the need to step up cooperation within public RDI entities and between public and private entities involved in RDI, including at international level.

The objective of the component is to contribute to strengthening RDI intensity, raising the share of RDI expenditure in Finland from 2,9% (2019) to 4% of GDP by 2030 and increasing the ambition level of RDI activities, in line with National Roadmap for Research, Development and Innovation adopted in spring 2020. To this end, the component proposes two investment packages that aim at promoting green transition and investing in research and innovation infrastructure supporting sustainable growth and digitalisation.

The package promoting green transition includes investments for supporting projects of leading companies, accelerating key sectors and strengthening competence in key sectors, and for supporting innovative growth companies (investments 1-4 below).

In order to ensure that the investments under this component comply with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[34]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[35]; (iii) activities related to waste landfills, incinerators[36] and mechanical biological treatment plants[37]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation can be selected. The following R&D&I actions shall be considered compliant with the 'Do no significant harm' Technical Guidance (2021/C58/01): (i) those R&D&I actions resulting in technologically neutral outcomes at the level of their application; (ii) those R&D&I actions supporting alternatives with low environmental impacts for which these exist; or (iii) those R&D&I actions that are primarily focused on developing alternatives with the lowest possible environmental impacts in the sector for those activities for which no technologically and economically feasible low-impact alternative exists.

The package promoting innovation and research infrastructures includes investments for the development of local research infrastructures, national research infrastructures and innovation infrastructures.

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

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

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

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

The component contributes to addressing Country Specific Recommendations to focus investment-related economic policy on research and innovation, low carbon and energy transition and sustainable transport (Country Specific Recommendation 3 2019), as well as to focus investment on the green and digital transition, in particular on clean and efficient production and use of energy, sustainable and efficient infrastructure as well as research and innovation (Country Specific Recommendation 3 2020).

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

Investment 1 (P3C3I1): RDI funding package promoting the green transition – Leading companies

The objective of the investment is to support – via scheme managed by Business Finland - partnerships and ecosystems between companies and other research organisations that strengthen the competitiveness of business and enhance the effectiveness of Research & Development activities. The partnerships to be funded shall focus on areas of activity that support the green transition.

The investment consists of supporting the creation of new sectors, products, businesses and operating models as well as the use of research results from universities, universities of applied sciences and research institutes for the needs of companies. Partnerships shall significantly leverage other national RDI funding, companies' own RDI investments, and the utilisation of EU and other international funding. Flexible partnerships and ecosystems between companies and research organisations and other RDI actors aim to strengthen the competitiveness of business and industry and improve productivity.

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

Investment 2 (P3C3I2): RDI funding package promoting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)

The objective of the investment is to boost – via scheme managed by the Academy of Finland - RDI activities supporting the green transition, focusing on the key sectors and technologies of the green transition in order to promote use and sharing of know-how and to improve the quality and effectiveness of partnerships and ecosystems. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience. 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 measure consists of interventions to strengthen the existing research clusters, increase the level of expertise, including outside the existing research clusters, and to support the renewal of business activities. The investments in RDI of key sectors and technologies shall also enhance partnerships and ecosystems of RDI actors. The measure shall provide support to research organisations, such as higher education institutions or research institutes.

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

Investment 3 (P3C3I3): RDI funding package promoting the green transition – accelerating key sectors and strengthening competence (Business Finland)

The objective of this investment is to boost – via scheme managed by Business Finland - RDI activities supporting the green transition, focusing on the key sectors and technologies of the green transition in order to promote utilisation and sharing of know-how and to improve the quality and effectiveness of partnerships and ecosystems. The scheme shall be cutting across all branches of science and sectors including the hydrogen economy, high-value bioproducts and emission-free energy systems and competences in data analysis and social sciences related to resilience and adaptation to climate change.

The measure consists of interventions to strengthen the existing research clusters, increase the level of expertise, including outside the existing research clusters, and to support the renewal of business activities. The investments in RDI of key sectors and technologies shall also enhance partnerships and ecosystems of RDI actors. The measure shall provide support to private and public research organisations as well as companies or municipalities. In particular, it shall provide support to the projects for leading companies selected under investment 1 above.

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

Investment 4 (P3C3I4): RDI funding package supporting the green transition – Supporting innovative growth companies

The objective of the investment is to increase – via scheme managed by Business Finland - small and medium enterprises' investments in RDI and to improve their preparedness for the digital and green transition. The investment aims to strengthen research-based business by developing the findings of higher education institutions and research institutes into new business supporting the green transition.

The measure consists of providing targeted support to companies with high growth potential that develop solutions for the green transition, in order to boost the growth of companies already engaged in exports and to increase the number of export companies. The support for the selected companies shall include funding for RDI activities, advice and information and contacts in the target markets.

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

Investment 5 (P3C3I5): Promoting innovation and research infrastructure – Local research infrastructures

The objective of this investment is to finance – via scheme managed by the Academy of Finland - the renewal and development of local research infrastructures. It shall cut across all branches of science and research. Emphasis shall be put on the objectives of the green and digital transition. The selection criteria shall take into account the experience gained in the selection of projects for national research infrastructures (Investment 6 below).

The measure consists in providing financial support for the construction of local research infrastructure, including for instance for the acquisition of equipment and systems, the creation or updating of services. The measure shall also support the objectives of the National Research Infrastructure Strategy, cutting across all branches of science with an emphasis on the green transition and digitalisation. Special emphasis shall be put on strengthening of research infrastructures in line with the strategies and profiles of the hosting institutes including for instance universities, universities of applied sciences, research institutes and other research organisations. Finally, the investment shall help to strengthen the openness and interoperability of the research infrastructures of various actors (universities, universities of applied sciences, research institutes, companies and other RDI actors).

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

Investment 6 (P3C3I6): Promoting innovation and research infrastructure – National research infrastructures

The objective of this investment is to finance – via scheme managed by the Academy of Finland - the renewal and development of national research infrastructures with emphasis on the objectives of the green and digital transition.

The measure consists in providing financial support for the construction of national research infrastructures, such as for the acquisition of equipment and systems, the creation or updating of services. At least 40 % of the value of the investment shall be allocated to RDI activities related to digitalisation. The measure shall also support the revision of the Academy of Finland's research infrastructure grant criteria in accordance with the objectives of the National Research Infrastructure Strategy, with an emphasis on the green transition and digitalisation. Finally, the investment shall help to strengthen the openness and interoperability of the research infrastructures of various actors (universities, universities of applied sciences, research institutes, companies and other RDI actors).

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

Investment 7 (P3C3I7): Promoting innovation and research infrastructure – competitive funding for innovation infrastructures

The objective of the investment is to support – via scheme managed by Business Finland - development of testing environments (innovation infrastructures), with emphasis on the objectives of the green and digital transition. The aim is also to increase the openness and interoperability of research and innovation infrastructures.

The measure consists of support to developing the environments needed for the development and testing of solutions that promote carbon neutrality and digitalisation in genuine user conditions. Such environments may include different research infrastructures of cities, municipalities and other public actors, or innovation environments jointly built by companies and other actors.

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
100	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Milestone	Publication of a call for applications for leading companies' projects	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for leading companies' projects. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI of the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
101	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Award of grants for leading companies' projects		Number	0	5	Q4	2023	Notification by Business Finland of the award of at least 5 grants for leading companies' projects selected in accordance with the eligibility/selection criteria specified in milestone 100.
102	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Share of completed projects of leading companies		% (Percentage)	0	90	Q2	2026	At least 90% of the projects supported under the call for applications referred to in milestone 100 shall be completed, as evidenced by preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 90 000 000 of the EUR 100 000 000 allocated to the measure.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
103	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Publication by the Academy of Finland of a first call for applications for research projects aiming to increase competences in key sectors	Publication of the first call for applications by the Academy of Finland				Q4	2021	Academy of Finland shall launch a first call for applications for research funding focusing on the key sectors and technologies of the green transition in order to promote use and sharing of know-how and to improve the quality and effectiveness of partnerships and ecosystems. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI of the RRF Regulation. 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 eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
104	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Target	Award by the Academy of Finland of grants for research projects aiming at increasing competences in key sectors		Number	0	25	Q2	2023	Notification by the Academy of Finland of the award of at least 25 grants for research projects selected in accordance with the criteria specified in milestone 103. All calls shall be based on the eligibility/selection criteria indicated in milestone 103.
105	P3C3I2 - RDI, research infrastructure and	Target	Share of completed key sector research projects awarded by		% (Percentage)	0	90	Q2	2026	At least 90% of the projects supported under the calls for applications referred to in milestone 103 shall be completed, as

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
	piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)		the Academy of Finland							evidenced by final or preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 40 500 000 of the EUR 45 000 000 allocated to the measure.
106	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Publication by Business Finland of a call for applications for RDI projects aiming at increasing competences in key sectors	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for RDI projects aiming to increase competences in key sectors of the green transition, such as the hydrogen economy, high-value bioproducts and emission-free energy systems and competences in e.g. data-analysis and social sciences related to resilience and adaptation to climate change. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI to the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
107	P3C3I3 - RDI, research infrastructure and piloting –RDI	Target	Award by Business Finland of grants for RDI projects aiming at increasing		Number	0	10	Q4	2023	Notification by Business Finland of the award of at least 10 grants for RDI projects selected in accordance with the

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
	funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)		competences in key sectors							eligibility/selection criteria specified in milestone 106.
108	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Target	Share of completed RDI projects in key sectors awarded by Business Finland		% (Percentage)	0	90	Q4	2025	At least 90% of the projects supported under the call for applications referred to in milestone 106 shall be completed, as evidenced by preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 22 500 000 of the EUR 25 000 000 allocated to the measure.
109	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Publication by Business Finland of a call for applications for RDI projects supporting innovative growth companies	Publication of a call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for RDI funding allocated to supporting innovative growth companies. The eligibility/selection criteria shall require that research is targeted at the low-carbon economy and climate change adaptation and resilience according to intervention field 022 in Annex VI to the RRF Regulation. The eligibility criteria shall also ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS)

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										may only be financed if it significantly reduces greenhouse gas emissions.
110	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Award of grants for support to innovative growth companies		Number	0	22	Q4	2023	Notification by Business Finland of the award of at least 22 grants for support to innovative growth companies in accordance with the eligibility/selection criteria specified in milestone 109.
111	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Share of completed projects for innovative growth companies		% (Percentage)	0	90	Q4	2025	At least 90% of the projects supported under the call for applications referred to in milestone 109 shall be completed, as evidenced by preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 16 200 000 of the EUR 18 000 000 allocated to the measure.
112	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Milestone	Publication of a call for applications for the renewal and development of local research infrastructures	Publication of the call for applications by the Academy of Finland				Q2	2022	Academy of Finland shall launch a call for applications for development of local research infrastructures. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions. Selection criteria shall include the impact of the projects on sustainable

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										development, green transition and digitalisation.
113	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Award of grants for the renewal and development of local research infrastructures		Number	0	10	Q4	2022	Notification by the Academy of Finland of the award of at least 10 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 112.
114	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Share of completed local research infrastructure projects		% (Percentage)	0	90	Q2	2026	At least 90% of the projects supported under the call for applications referred to in milestone 112 shall be completed, as evidenced by final or preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 22 725 000 of the EUR 25 250 000 allocated to the measure.
115	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Milestone	Publication of a call for applications for the renewal and development of national research infrastructures	Publication of the call for applications by the Academy of Finland				Q2	2021	Academy of Finland shall launch a call for applications for national research infrastructures. The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions. Selection criteria shall include the impact of the projects on sustainable development, green transition and digitalisation. In the selection

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										of projects, it shall also be ensured that at least EUR 8 000 000 shall be allocated in accordance with the intervention field 009bis (Investment in digital-related R&I activities) in Annex VII to the RRF Regulation.
116	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Award of grants for the renewal and development of national research infrastructures		Number	0	6	Q2	2022	Notification by the Academy of Finland of the award of at least 6 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 115.
117	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Share of completed national research infrastructure projects		% (Percentage)	0	90	Q2	2026	At least 90% of the projects supported under the call for applications referred to in milestone 115 shall be completed, as evidenced by final or preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 18 000 000 of the EUR 20 000 000 allocated to the measure.
118	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Milestone	Publication of a call for applications for development of innovation infrastructures	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch a call for applications for the development of innovation infrastructures. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 019 in Annex VII to the RRF Regulation). The eligibility criteria shall ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										compliance with the relevant EU and national environmental legislation. Projects promoting the use of fossil fuels shall not be funded. A project proposed by a company covered by the EU Emissions Trading System (ETS) may only be financed if it significantly reduces greenhouse gas emissions.
119	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Award of grants for the development of innovation infrastructures		Number	0	3	Q4	2023	Notification by Business Finland of the award of at least 3 grants for projects selected in accordance with the eligibility/selection criteria specified in milestone 118.
120	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Share of completed innovation infrastructure projects		% (Percentage)	0	90	Q4	2025	At least 90% of the projects supported under the call for applications referred to in milestone 118 shall be completed, as evidenced by preliminary project reports submitted by project beneficiaries. These shall correspond to a budgetary commitment of at least EUR 18 675 000 of the EUR 20 750 000 allocated to the measure.

L. COMPONENT P3C4: STRENGTHENING COMPETITIVENESS AND BOOSTING GROWTH IN CRISIS-IMPACTED SECTORS

The objective of this component of the Finnish recovery and resilience plan is to raise export capabilities by making sector-specific investments that are based on Finland's strengths and international market potential. Second objective is supporting the recovery and sustainable renewal of the cultural and creative industries. The cultural and creative sectors have creative expertise and they both create and commercialise intellectual property. This promotes innovation and create added value in other sectors as well. Furthermore, the actions in this component shall support the renewal of the Finnish tourism industry, with the aim to increase export of services. Finland's SMEs account for only 16% of exports, which is below peer countries. International business development of SMEs and commercialisation of innovations often requires extra financial effort that is lacking in many SMEs. There is further potential in creative and cultural industries and tourism to support the growth of exports, in particular in services.

The component contributes to addressing Country Specific Recommendation 3 2020 on taking measures to provide liquidity to the real economy, in particular to small and medium-sized enterprises, front-loading mature public investment projects and promote private investment to foster the economic recovery and focusing investment on the green and digital transition, in particular on clean and efficient production and use of energy, sustainable and efficient infrastructure as well as research and innovation.

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

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

Investment 1 (P3C4I1): Growth acceleration programme for small enterprises

The objective of this investment is to accelerate growth of Finnish micro and small enterprises and boost their internationalisation capabilities.

The investment consists in providing business development grants to micro and small enterprises. Key eligibility/ selection criteria for projects shall include the promotion of new digital solutions, the green transition and RDI activities linked to these.

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

Investment 2 (P3C4I2): Key programmes for international growth

The objective of this investment is to support international growth of companies by means of specific development grants.

The investment consists of the following interventions:

i. programme to promote low-carbon, circular economy and digital renewal in industry and to increase exports of industrial services;
ii. electric heavy-duty vehicle transport ecosystem;
iii. health and wellbeing expertise and technology; this is designed to support the initiatives included in the Health Sector Growth Strategy's roadmap, which aim to develop health sector ecosystems as well as new solutions and innovations for export markets;
iv. programme for growth and exports of water expertise; this is designed to promote the creation, piloting and internationalisation of technologies, methods, service concepts and solutions in the water management sector.

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

Investment 3 (P3C4I3): Support for the renewal of the cultural and creative sectors

The objective of this investment is to support the growth of the cultural and creative sector as strong potential drivers for future economic growth.

The investment consists in providing grant support to entities operating in the cultural and creative sectors. Most of the financial support (75% of the allocated funds) shall target companies and organisations in the cultural and creative sectors for developing innovative service, production and operating models and for strengthening the international competitiveness of the sectors and entities concerned. The rest (25%) of the allocated funds shall be used as development and pilot funding to support innovation and new cooperation in companies in the creative economy.

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

Investment 4 (P3C4I4): Supporting sustainable and digital growth in the tourism sector

The objective of the investment is to boost sustainable growth and innovation in tourism sector.

The investment consists of purchases of services to plan, develop and publish the digital carbon footprint calculator for tourism services (with training material made available for users), to plan and develop sustainable tourism service packages, as well as to implement national operating model for knowledge-based management and coaching programmes for tourism companies and regions to support the sustainable and digital transition. In addition, the investment includes purchases of services for developing Visit Finland Data Hub and other digital services (Sustainable Travel Finland platform and visitfinland.com) through integration and open interfaces into a comprehensive and compliant travel and tourism data ecosystem. The investment also includes RD&I funding for research, experimentation and development projects that support the commercialisation of tourism business and innovations.

The implementation of the investment shall be completed by 30 June 2025.

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

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
121	P3C4I1 – Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Publication of the call for applications for support to companies' internationalisation capabilities	Publication of the first call for applications				Q2	2022	Launch of the first call for applications for support to companies' internationalisation capabilities. The eligibility/selection criteria shall ensure that the selected projects have a significant digitalisation effect, including in particular the use of digital technology and operating methods in small companies' business operations and internationalisation activities.
122	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Award of grants for all projects for companies' internationalisation capabilities	Notification of the award of all grants				Q4	2024	Notification of the award of all grants for projects selected under the calls for applications. All calls shall be based on the eligibility/selection criteria indicated in milestone 121.
123	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Target	Completion of supported projects for companies' internationalisation capabilities		Number	0	110	Q2	2026	At least 110 projects supported under the calls for applications referred to in milestone 122 shall be completed, as evidenced by final project reports submitted by project beneficiaries.
124	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Publication of the first three calls for applications under key programmes for international growth	Publication of the first three calls for applications				Q2	2022	At least three calls for applications shall be launched for key programmes for international growth, including: • Promotion of low-carbon, circular economy and digital renewal in industry and increase of exports of industrial services; • Electric heavy-duty vehicle transport ecosystem; • Health and wellbeing expertise and technology, in support of the Health Sector Growth Strategy's roadmap;

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
										• Programme for growth and exports of water management expertise. The eligibility criteria shall ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
125	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Award of grants for all projects under key programmes for international growth	Notification of the award of all grants				Q4	2023	Notification of the award of all grants for projects selected under the calls for applications. All calls shall be based on the eligibility/selection criteria indicated in milestone 124.
126	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Target	Completion of the supported projects		Number	0	40	Q4	2025	At least 40 projects supported under the calls for applications referred to in milestone 125 shall be completed, as evidenced by preliminary or final project reports submitted by project beneficiaries.
127	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Milestone	Publication of two calls for applications for projects supporting the renewal of cultural and creative sectors, respectively for development aid and pilot aid	Publication of a first call for applications for development aid and a first call for applications for pilot aid				Q4	2021	The first two calls for applications (one by Business Finland and one by Ministry of Education and Culture) shall be launched with the aim to revitalise, grow and internationalise the creative industries, with emphasis on the digital transformation and innovation. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 015 in Annex VII to the RRF Regulation). The eligibility criteria shall also ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
128	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Award of grants for projects supporting the renewal of cultural and creative sectors		Number	0	145	Q4	2024	Notification of the award of grants for at least 145 projects selected under all the calls for applications. All calls shall be based on the eligibility/selection criteria referred to in milestone 127.
129	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Share of completed projects for the renewal of the cultural and creative sectors		% (Percentage)	0	90	Q4	2025	At least 90% of the projects supported under the calls for applications referred to in milestone 128 shall be completed, as evidenced by preliminary project reports submitted by project beneficiaries.
130	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Publication of the call for applications for RDI projects for the tourism sector	Publication of the call for applications by Business Finland				Q2	2022	Business Finland shall launch the call for applications for Research Development & Innovation funding to the tourism sector. The selection criteria shall focus on boosting sustainable growth and innovation in the tourism sector. The funding shall be targeted at research, experimentation and development projects that support the commercialisation of tourism business and innovations, for example in the themes of digital and green transition, anticipation and forecasting, sustainable tourism, virtual tourism and consumer understanding. The eligibility/selection criteria shall ensure that the intervention focuses on promoting elements directly linked to the digitalisation of business (according to intervention field 015 in Annex VII to the RRF Regulation). The eligibility criteria shall also ensure that projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.
131	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable	Target	Number of entities having received support for tourism RDI projects		Number	0	14	Q2	2025	At least 14 entities (companies) shall receive support under the projects selected under the call for applications referred to in milestone 130, as evidenced by final project reports submitted by project beneficiaries.

Number	Measure	Milestone/ Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
	and digital growth in the tourism sector									
132	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Entry into operationof the developed digital carbon footprint calculator for tourism services	Entry into operation of the developed digital carbon footprint calculator for tourism sector				Q4	2024	Entry into operation of the newly developed digital carbon footprint calculator for tourism services. The digital carbon footprint calculator shall be an integral part of the Sustainable Travel Finland programme. This tool shall enable users to measure the climate impact of tourism services, in accordance with the approach set out in the national tourism strategy and the Visit Finland Digital Roadmap for Tourism. In addition, the training material on the use of the digital footprint calculator for users shall be published on the Business Finland/Visit Finland website.

PILLAR 4: Improving the availability of social welfare and health care services and increasing cost-effectiveness

M. COMPONENT P4C1: IMPROVING THE AVAILABILITY OF SOCIAL WELFARE AND HEALTH CARE SERVICES AND INCREASING COST-EFFECTIVENESS

This component of the Finnish recovery and resilience plan addresses several challenges related to the availability and cost-effectiveness of social welfare and healthcare services. Access to social and health care services in Finland is fragmented. The fragmentation of the service system and of its digital solutions poses a challenge to developing the necessary responses to address the population health and social needs. Therefore, the objective of this component is to enhance access to health and social services across the country and to remove the backlog in the provision of services related to COVID-19 pandemic. The component shall contribute to the implementation of the seven-day care guarantee reform, which consists in reducing the time limits for non-urgent care in primary health care to seven days from the current three-month deadline. It shall also contribute to improving the basic care guarantee, reducing inequalities, focusing on earlier identification and effective prevention, and strengthening the quality and cost-effectiveness of health and social services. A further aim is to improve the working conditions and well-being of health and social workers. The component includes a reform and investments that mutually reinforce each other. The reform shall contribute to the preparation of the social and healthcare reform. The investments shall contribute to: (i) implementing the care guarantee (including mental health care) and reducing the backlog in provision of services arising from the COVID-19 pandemic; (ii) strengthening prevention and early identification of social and health needs as part of implementing the care guarantee; (iii) strengthening the knowledge base and improving guidance to support the cost effectiveness of social and health care services; (iv) introducing digital innovations in the form of a care guarantee service; and (v) introducing a person-centred digital information system in Åland.

The component contributes to addressing Country Specific Recommendations on improving the cost-effectiveness of and equal access to social and healthcare services (Country Specific Recommendation 1 2019) and on addressing shortages of health workers to strengthen the resilience of the health system and improve access to social and health services (Country Specific Recommendation 1 2020).

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

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

Reform 1 (P4C1R1): Preparation of the social welfare and health care reform in support of implementing the care guarantee

As part of the preparation of the social and healthcare reform, the objective of this measure is to improve the accessibility of health and social services by promoting the implementation of the care guarantee. This reform shall provide support to the following activities: (i) implement the care guarantee and strengthen the delivery of services; (ii) strengthen prevention and early identification of social and health care needs and (iii) strengthen the knowledge base and improve guidance to support the cost-effectiveness of social and health care digital solutions.

The Act on the Implementation of the Reform of Health, Social and Rescue Services and on the Entry into Force of Related Legislation is expected to have entered into force on 1 July 2021. The reform consists in adopting a number of legislative acts to reform the social welfare and health care system in Finland, based on which 22 regional welfare areas shall be established. The welfare areas shall be responsible for the delivery of social, healthcare and rescue services. They shall be operational by 1 January 2023.

The implementation of the reform shall be completed by 30 June 2023.

Investment 1 (P4C1I1): Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic

The objective of this investment is to reduce the backlog in the provision of health and long-term care treatments.

The measure consists of support to: (i) introducing new and more efficient customer-oriented approaches; and (ii) developing social and healthcare services and making them more accessible and responsive to the needs of vulnerable people. The projects shall promote the availability of social and healthcare services using innovative operating models, for instance customer and service guidance, on-site medical appointments, and remote healthcare services.

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

Investment 2 (P4C1I2): Strengthening prevention and early identification of health problems

The objective of this investment is to introduce new cross-sectoral approaches to foster inclusion, promote health and well-being and strengthen prevention and early identification as a way to promote the implementation of the care guarantee.

The measure includes support at regional level for integrated multi-sector service management, including social and health services and cultural, sport and nature-related services.The implementation of the investment shall be completed by 31 December 2025.

Investment 3 (P4C1I3): Strengthening the knowledge base and evidence-based decision-making to increase cost-effectiveness of social welfare and health care services

The objective of this investment is to increase the quality and cost-effectiveness of social and health services by promoting research on good practices and develop effective monitoring and methods of analysis.

The measure consists of support for: (i) improving the national system for monitoring the care guarantee and addressing information gaps identified during the COVID-19 crisis; (ii) strengthening the use of information on costs and cost-effectiveness in social and health-related decision-making, planning, guidance and service production; and (iii) developing research to improve the efficacy of the social and health system, and (iv) developing a welfare-economic impact assessment mechanism and working methods to support social decision-making in the follow-up of the COVID-19 crisis.The implementation of the investment shall be completed by 31 December 2025.

Investment 4 (P4C1I4): Introducing digital innovations for social welfare and health care services

The objective of this investment is to deliver digital solutions to support the development of social and healthcare services and promote the implementation of the care guarantee.

The measure consists of delivering digital solutions for citizens' services, professional systems and management solutions with an aim to support the following areas: (i) increasing resource efficiency and facilitating access to services, including by speeding up care needs assessment and referral, as well as by enabling more remote diagnosis, monitoring and treatment of diseases; (ii) supporting early identification of problems and increasing the use of preventive services; (iii) enabling a wider range of multidisciplinary services and expertise to be shared between different regions and service providers, and (iv) strengthening the role of customers and thereby increasing efficiency and effectiveness of services. National and regional actors shall develop digital services targeting citizens, professional systems and management solutions.

Citizens' services may include (I) pre-service and access digital solutions (e.g. directories of services, symptom assessments, self-care services, benefit calculators), (II) self-care, handling (e.g. digital mental health services, after-care and after-care monitoring services) and (III) digital solutions for preventive and non-threshold services.

Professional systems may include (I) customer segmentation and segment-specific digital service models based on customer data analysis; (II) new business management solutions (e.g. placement in long-term care services, work planning and optimisation of home care), and (III) digital solutions for cross-professional work (e.g. teleconsultations, team receptions).

Management solutions may include the development and implementation of advanced knowledge management and analytics solutions to enable better control and national monitoring of service packages and improve the cost-effectiveness of the service system.

The development of digital services shall take into account vulnerable peoples' need to ensure accessibility. The implementation of the investment shall be completed by 31 December 2025.

Investment 5 (P4C1I5): Introducing person-centered digital health care information system in Åland

The objective of this investment is to create a modern healthcare information system for health and medical care in Åland, which should be compatible with the needs of the municipal social services as well as private operators.

The measure consists of developing a healthcare information system that covers documentation of care processes, medical prescriptions, aid for medical decisions, clinical records, referral to specialist services, allocation of time-resources, and basic quality and production follow up. The implementation of the investment shall be completed by 30 June 2026.

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
133	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the initial legal framework establishing welfare areas and reforming the social and health care and rescue services	Provisions in the legislative acts indicating their entry into force				Q3	2021	Entry into force of the first set of legislative acts setting out the establishment of welfare areas and the reform of the social, healthcare and rescue services, by: - Establishing 22 welfare areas, entrusted with the health, social and rescue services duties that were before the responsibility of municipalities and joint municipal authorities; - Transferring the legal responsibility for organising healthcare, social welfare and rescue services and other services and duties in the remit of the welfare areas; - Organising rescue services within the welfare areas as a separate sector working in parallel with the healthcare and social welfare sector.
134	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the additional legal framework completing the establishment of welfare areas and the reform of the social and health care and rescue services	Provisions in the additional legislative acts indicating their entry into force				Q1	2023	Entry into force of the second set of legislative acts completing the establishment of welfare areas and the reform of the social, healthcare and rescue services, by: - Setting up the welfare areas' governance rules, administrative procedures and organisation structures; - Transferring the operation of hospital districts, special care districts, services of social workers and psychologists in student welfare to the welfare areas (the welfare areas and the municipalities shall both be responsible for promoting health and wellbeing); - Transfer of healthcare and social welfare personnel and their tasks from municipalities and joint municipal authorities to the employment of the welfare areas; - Establishing the funding mechanism for the activities of the welfare areas from the central government and from fees collected from the users of services. - Creating an advisory board for healthcare and social welfare under the Ministry of Social Affairs and Health to monitor and assess the fulfilment of health and social services duties and support the national guidance and direction of healthcare and social welfare.
135	P4C1R1 - Preparation of the social welfare and	Milestone	Operationalisation of regional	Report of the Ministry of Social				Q2	2023	Regional welfare areas responsible for organising social, healthcare and rescue services shall be established and operational, in line with

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
	health care reform in support of implementing the care guarantee		welfare areas with the capacity to take responsibility for organising social, health and rescue services	Affairs and Health confirming that the regional welfare areas are operational and ready to implement the social welfare and health care reform						the roadmap for the planning and preparation of the implementation of the health and social services reform. The Ministry of Social Affairs and Health shall examine and confirm in a report the implementation of the necessary measures to support the set-up of the welfare areas. This shall cover the following areas: 1) management, 2) administration, 3) finances and 4) services.
136	P4C1I1- Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic	Target	Share of completed non-urgent care visits that reach the 7-day time limit for access to care		% (Percentage)	67	80	Q4	2025	The share of completed non-urgent care visits that reach the seven-day time limit for access to care shall increase from 67% (in January 2020) to 80%. This shall be achieved by introducing new and innovative operational approaches aimed at faster, more efficient and more customer-oriented care and services in the regions. Services and support shall be developed so that they are more easily accessible and more responsive to the needs of vulnerable people.
137	P4C1I2 - Strengthening prevention and early identification of health problems	Milestone	Development and implementation of regional integrated multi-sector service management models in 22 welfare areas	Publication of an implementation report confirming the introduction of the regional integrated models in the 22 welfare areas				Q4	2024	Regional integrated multi-sector service management models (including social welfare and healthcare services and cultural, sport and nature-related services) shall be developed and implemented in the 22 welfare areas established as part of the social welfare and health care reform. An implementation report shall confirm the introduction of the regional integrated models in the 22 welfare areas.
138	P4C1I3 - Strengthening the knowledge base and evidence-based decision-making to increase cost-effectiveness of social welfare and health care services	Milestone	National real-time monitoring system of the care guarantee used in all health centres	Upgraded system for monitoring the care guarantee is introduced in all health centres.				Q4	2025	An upgraded real-time national system for monitoring the care guarantee through the Primary care registry shall be implemented in all health centres (as compared to 90% of the centres in 2020).

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
139	P4C1I4 - Introducing digital innovations for social welfare and health care services	Target	Increase of the share of population using social welfare and health care e-services		% (Percentage)	26	35	Q4	2025	The share of population (aged 20 years and above) using healthcare and social welfare e-services shall increase from 26 % (2020 baseline) to 35 %. New digital methods shall be developed in collaboration between the welfare areas and national actors (Ministry of Social Affairs and Health, National Institute for Health and Welfare, DigiFinland Oy, KELA) to support the provision of a care guarantee in social- and health care. This shall include actual e-health and e-social services, for instance telephone, chat and video appointments, patient-to-patient peer support services, customer advice services and other electronic services. In addition, actions shall be taken to support social- and health care staff's skills and to ensure the increased use of digital solutions.
140	P4C1I5 - Introducing person-centered digital healthcare information system in Åland	Target	Share of municipal social and health services and/or private care enterprises having adopted the healthcare information system		%) (Percentage)	0	80	Q2	2026	A healthcare information system for health care, social services and private actors shall be developed by Åland's health and medical care (ÅHS). The system shall become operational and be used by the entire public health care system and 80% of the municipalities' social services and private actors in Åland. The system shall cover documentation of care processes, medical prescriptions, aid for medical decisions, clinical records, referral to specialist services, allocation of time-resources, and basic quality and production follow up. During the procurement process other specialist care systems, for instance logistic and operation systems, may be attached to the system.

PILLAR 5. REPowerEU

N. COMPONENT P5C1. REPowerEU

The REPowerEU chapter contributes to addressing the challenge of reducing reliance on fossil fuels. The objectives of the component are to promote the deployment of renewable energy and increase research and development for the green transition. All of these objectives are expected to contribute to achieving the Union's 2030 climate targets, Finland's goal of achieving carbon neutrality by 2035 as well as the goal of increasing the share of renewable energy sources in Finland's energy mix. All three investments in the REPowerEU chapter have a cross-border or multi-country dimension or effect. In particular, the measure on 'Investments for clean transition' and the measure on 'Offshore wind power in Åland' contribute to securing energy supply in the Union as a whole, while the measure on 'R&D for the green transition' contributes to the development of green skills of the labour force in the Union.

The REPowerEU chapter contributes to addressing Country-Specific Recommendations to focus investment-related economic policy on research and innovation, low carbon and energy transition (Country-Specific Recommendation 3 in 2019), to focus investment on the green and digital transition, in particular on clean and efficient production and use of energy (Country-Specific Recommendation 3 in 2020), to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, including by further speeding up permitting procedures, to boost public and private investment in the decarbonisation of industry (Country-Specific Recommendation 3 in 2022 and Country-Specific Recommendation 4 in 2023) and to step up policy efforts aimed at the provision and acquisition of the skills needed for the green transition (Country-Specific Recommendation 4 in 2023).

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

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

Reform 1 (P5C1R1): Green transition permitting

The objective of the reform is to reduce processing times of environmental permitting procedures for renewable energy investments in Finland.

Finland shall adopt legislative act(s) on environmental permit procedures, covering all renewable energy-related procedures, with the aim of achieving a combined permit procedure leading to a single official decision and review procedure. The act(s) shall promote the one-stop shop model and lay down provisions on appropriate and effective procedural rules for environmental permits. Finland shall also adopt legislative act(s) to centralise the new streamlined procedures for processing environmental permit applications in a new single national authority.

Support under this measure shall be provided for the development and deployment of digital processes and deployment of temporary resources to prepare the necessary legislation and process the backlog of environmental impact assessment requests. This aims to speed up permitting and licensing processes as well as to support the legislative implementation.

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

Investment 1 (P5C1I1): Investments for clean transition

The objective of the investment is to contribute to Finland's goal to achieve carbon neutrality by 2035 by stimulating the introduction of new clean technologies for energy production and use, and/or by promoting the development of the production and storage of renewable hydrogen on a commercial scale.

The investment shall support large-scale renewable energy projects in the demonstration phase with a priority on technical feasibility, and/or projects along the hydrogen value chain for renewable hydrogen production. This may include:

- renewable fuels in transport (electric fuels and biofuels),
- non-combustion heat production,
- other renewable energy projects, including large sustainable biogas[38] production projects using low-used inputs (excluding transmission and distribution of biogas), large-scale solar energy projects and projects that promote energy storage,
- Important Projects of Common European interest (IPCEI) in the hydrogen sector,
- other domestic renewable hydrogen investments.

The project selection criteria shall include the contribution to the increase in the share of renewable energy and hydrogen and the potential contribution to the long-term development and commercialisation of relevant technologies.

The support shall take the form of one or more calls under the responsibility of the Ministry of Economic Affairs and Employment and/or Business Finland.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[39]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[40]; (iii) activities related to waste landfills, incinerators[41] and mechanical biological treatment plants[42]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

[38] Biogas production shall only be supported when the measure also includes the upgrade to biomethane, unless for small scale plants (less than 500 kWe) that use biogas for the stabilisation of the grid.

[39] Except (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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

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

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

Eligibility criteria shall ensure that all projects contribute to the climate change objectives linked to at least one of the intervention fields 024ter[43], 028, 029, 030bis[44], 032, 033 and 034bis0[45] that have a 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility[46].

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

Investment 2 (P5C1I2): R&D for the green transition

The objective of the investment is to support research and development activities that focus on promoting renewable energy solutions in Finland. To this end, three strategic research and development projects shall be supported.

The first project shall focus on three research areas with significant potential of carbon emissions reductions: 1) electricity storage and accelerating clean energy, 2) energy efficiency and decarbonisation of industry, and 3) renewable hydrogen economy. The project shall include support for researchers with the aim to grow the expertise in these areas.

The second project aims to support the transition to clean energy and the efficient use of natural resources so as to reduce Finland's energy dependency on Russia, generate new business know-how and help towards achieving climate and biodiversity targets. The project shall generate a roadmap towards the year 2035 with policy recommendations for a clean energy system.

The third project shall focus on the scope for and impact of further investments in renewable energy, in particular solar and wind energy, to investigate costs and benefits, to assess the support among landowners and the public, and to evaluate the mitigation hierarchy to balance energy production with environmental and biodiversity targets. The project shall integrate REPowerEU objectives including i) wind and solar power, ii) data-driven optimization of the use of energy sources and iii) resource efficiency into the LUKE Doctoral School programme to foster competence-building and shall generate a roadmap on emerging renewable energy systems as part of the Finnish energy system, including an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas.

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

[43] If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) if the objective of the measures is to achieve, on average, at least a 30 % reduction of direct and indirect GHG emissions compared to the ex-ante emissions.
[44] If the objective of the measure relates to the production of electricity or heat from biomass in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 80 % GHG emission savings at the facility from the use of biomass in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. If the objective of the measure relates to the production of biofuel from biomass (excluding food and feed crops), in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 65 % GHG emission savings at the facility from the use of biomass for this purpose in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001.
[45] In case of high-efficiency cogeneration, if the objective of the measure is to achieve life cycle emissions that are lower than 100gCO2e/kWh or heat/cool produced from waste heat. In case of district heating/cooling, if the associated infrastructure follows the Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1) or the existing infrastructure is refurbished to meet the definition of the efficient district heating and cooling, or the project is an advanced pilot system (control and energy management systems, Internet of Things) or leads to a lower temperature regime in the district heating and cooling system.
[46] OJ L 57, 18.2.2021, p. 17–75.

Investment 3 (P5C1I3): Offshore wind power in Åland

The objective of the investment is to promote the production of wind energy in the Åland autonomous region. The investment shall support the preparatory phase of an offshore wind power project.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in the terms of reference for potential upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[47]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[48]; (iii) activities related to waste landfills, incinerators[49] and mechanical biological treatment plants[50]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant Union and national environmental legislation can be selected.

Eligibility criteria shall ensure that all projects contribute to the climate change objectives are linked to the intervention fields 028 that has a 100% climate coefficient in accordance with Annex VI to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

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

[47] Except (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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

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

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

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

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
141	P5C1R1: Green transition permitting	Target	Reduction of the backlog of environmental impact assessments		Number	0	228	Q4	2025	At least 228 environmental impact assessments shall be closed between 1 January 2023 and 31 December 2025.
142	P5C1R1: Green transition permitting	Milestone	Digital services for the development of environmental permitting	Purchase of services for the development of environmental permitting and digital 'licensing and supervision'				Q2	2025	The purchase of digitalisation services shall be completed in relation to: i) the information structure of environmental permitting and supervision in official transactions related to clean energy production, and ii) digital 'licensing and supervision', including changes in functionality of the monitoring system and development of digital services.
143	P5C1R1: Green transition permitting	Milestone	Entry into force of the legal act(s) establishing the new environmental permit procedure	Provision in the legal act(s) indicating the entry into force of the legal act(s)				Q4	2025	The legal act(s) necessary to establish the new environmental permit procedure and to transfer the responsibility of environmental permitting from regional authorities to a single national authority shall enter into force.
144	P5C1R1: Green transition permitting	Milestone	Operationalisation of the single national authority for environmental permitting and the related digital services	The single national authority is operational and the relevant digital services are operational				Q2	2026	The single national authority shall be operational. The digital services referred to under milestone 142 shall be operational.
145	P5C1I1: Investments for clean transition	Milestone	Launch of a call for applications for clean transition projects	Publication of the call for applications				Q2	2024	Launch of a 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. The terms of reference shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
146	P5C1I1: Investments for transition	Milestone	Award of all grants for clean transition projects	Notification of the award of all grants				Q2	2025	The selection of all 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 shall be carried out in accordance with the criteria of the call for applications launched under milestone 145. All funding award decisions shall be awarded to the project applicants selected under the call for applications.
147	P5C1I1: Investments for clean transition	Milestone	Completion of the supported clean transition project(s)	Completion of the supported project(s)				Q2	2026	Completion of projects corresponding to an increase in new renewable energy capacity and/or storage capacity of at least 54 MW.
148	P5C1I2: R&D for the green transition	Milestone	Completion of the clean energy research infrastructure facility	The clean energy research infrastructure facility is completed				Q2	2026	The new facility for experimental research in the fields of renewable hydrogen and zero emission transport is completed and ready to be taken into use.
149	P5C1I2: R&D for the green transition	Target	Assignment of researchers to REPowerEU-related research and development activities		Number of asssigned researchers	0	35	Q2	2025	Research openings shall be established in three thematic areas, including i) electricity storage and accelerating clean energy, ii) energy efficiency and decarbonisation of industry, and iii) renewable hydrogen economy. Assignment by VTT of at least 35 researchers to the three thematic areas shall be completed.
150	P5C1I2: R&D for the green transition	Target	Selection of doctoral students in the LUKE Doctoral School programme		Number	0	4	Q3	2024	At least four doctoral student posts in the Natural Resources Institute Finland (LUKE) Doctoral School programme shall be allocated to REPowerEU-related themes, including i) wind and solar power, ii) data-driven optimization of the use of energy sources and iii) resource efficiency, with a view to fostering REPowerEU-competence building.
151	P5C1I2: R&D for the green transition	Milestone	Publication of clean energy roadmaps	Publication of the roadmap for clean energy systems development on the SYKE website and publication of the roadmap on renewable energy systems on the LUKE website				Q2	2026	A roadmap for clean energy systems development towards the year 2035 shall be published by the consortium of The Finnish Environment Institute (SYKE), Geological Survey of Finland (GTK) and VTT. A roadmap on emerging renewable energy systems as part of the Finnish energy system, including an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas, shall be published by LUKE.

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
152	P5C1I3: Offshore wind power in Åland	Milestone	Delivery of reports	Delivery of reports				Q2	2026	The Åland offshore wind power reports shall be completed. The reports shall cover at least the following areas: (i) the emerging hydrogen market and future integration to the wind power potential and (ii) solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland.

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of Finland is EUR 1 949 227 000.

The estimated total cost of the REPowerEU chapter is EUR 127 090 000. In particular, the estimated total costs of the measures referred to in Article 21c(3), points (b) – (e) of Regulation (EU) 2023/435 is EUR 127 090 000. No measure under the modified Finnish RRP including the REPowerEU chapter falls under Article 21c (3), point (a) of Regulation (EU) 2021/241.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

The instalments referred to in Article 2(2) shall be organised in the following manner:

1.1. First Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
2	P1C1R2 - Transformation of the energy system – Reform of energy taxation to take account of technological developments	Milestone	Entry into force of the Act on Excise Duty on Electricity and Certain Fuels
3	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Publication of the first call for applications for energy infrastructure projects
6	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Publication of the first call for applications for investments in new energy technologies
14	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Adoption of the Government resolution on the implementation of the Strategic Programme for a Circular Economy
16	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Publication of the first national call for applications for the production and utilisation of low-emission hydrogen as well as carbon dioxide capture and utilisation
19	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Publication of the first call for proposals for direct electrification and low-carbonisation of industrial processes aimed at reducing CO2 emissions from industry
22	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Publication of the first call for applications for investment projects promoting the reuse of waste materials and side streams.

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
31	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Publication of a first call for applications regarding support for a low-carbon built environment
34	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Adoption of the Government resolution LVM/2021/62 to reduce greenhouse gas emissions from domestic transport
35	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Milestone	Publication of government decision regarding additional national measures to reduce emissions from domestic transport
37	P1C4R2 -Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding the taxation of employment benefits of mobility
52	P1C5I2 -Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Publication of the first call for proposals for precision forestry projects
71	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Law on the implementation of the RRP
72	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Repository system for Audit and Controls: information for monitoring implementation of RRF
91	P3C2R1- Reform of continuous learning	Milestone	Entry into force of the Act on the Service Centre for Continuous Learning and Employment
96	P3C2I1 - Digitalisation programme for continuous learning	Milestone	Completion of the IT architecture for digital continuous learning services
103	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Milestone	Publication by the Academy of Finland of a first call for applications for research projects aiming to increase competences in key sectors
115	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Milestone	Publication of a call for applications for the renewal and development of national research infrastructures
127	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors –	Milestone	Publication of two calls for applications for projects supporting the renewal of cultural

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	Support for the renewal of the cultural and creative sectors		and creative sectors, respectively for development aid and pilot aid
133	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the initial legal framework establishing welfare areas and reforming the social and health care and rescue services
		Instalment amount	EUR 273 307 672

1.2. Second Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
9	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Publication of the first call for applications for investment in renewable energy in Åland
11	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the revised Climate Act
26	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Milestone	Publication of the action plan for phasing out fossil oil heating
38	P1C4R2 – Low-carbon solutions for cities and transport – Tax reform for sustainable transport	Milestone	Entry into force of legislative amendments to the Income Tax Act (1205/2020) regarding an exemption from tax on the charging benefit of a fully electric car or a rechargeable hybrid car
39	P1C4I1 -Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Milestone	Publication of the calls for applications to improve distribution infrastructure for electric and hydrogen vehicles
48	P1C5I1 -Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Projects for the supply, transport and distribution of gypsum are awarded
55	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Milestone	Entry into force of legislative amendments to the broadband aid legislation
58	P2C1I2 – Transport and land use - Digirail project	Milestone	Test laboratory on modelling equipment for the common European automatic train protection system (ERTMS) is operational
61	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	Minimum Viable Ecosystem is created and operational

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
64	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Target	Micro-electronics projects are awarded
66	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Projects developing 6G, AI and quantum computing are awarded
72bis	P2C2R2 - Enhancing the effectiveness and transparency of RRP reforms and investments by developing information systems, administration and audit	Milestone	Entry into force of the Decree of the Ministry of Finance on risk management and controls to ensure protection of the financial interests of the Union and compliance with applicable Union and national legislation and the publication of Guidelines of the coordinating body for the RRF implementing bodies.
77	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	Entry into force of the Law on Public Employment and Business Services regulating the Nordic Employment Service Model for the jobseeker's service process
81	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Act related to students, researchers and trainees (719/2018)
83	P3C1R3 - Employment and labour market - Streamlining the work and education-based immigration process	Milestone	Establishing a fast- track process for specialists, growth entrepreneurs and their accompanying family members
93	P3C2R1- Reform of continuous learning	Milestone	Publication of the first call for applications to provide training to strengthen digital and green skills
98	P3C2I2 - Improving the level of education by increasing student places in higher education	Target	Increase of students' admissions in higher education institutions
100	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Milestone	Publication of a call for applications for leading companies' projects
106	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Milestone	Publication by Business Finland of a call for applications for RDI projects aiming at increasing competences in key sectors
109	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Milestone	Publication by Business Finland of a call for applications for RDI projects supporting innovative growth companies
112	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and	Milestone	Publication of a call for applications for the renewal and development of local research infrastructures

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	research infrastructure – Local research infrastructures		
113	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Award of grants for the renewal and development of local research infrastructures
116	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Award of grants for the renewal and development of national research infrastructures
118	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Milestone	Publication of a call for applications for development of innovation infrastructures
121	P3C4I1 – Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Publication of the call for applications for support to companies' internationalisation capabilities
124	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Publication of the first three calls for applications under key programmes for international growth
130	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Publication of the call for applications for RDI projects for the tourism sector
		Instalment amount	EUR 436 940 643

1.3. Third Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
7	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Milestone	Award of all grants for energy technology investments
20	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Milestone	Award of all grants for direct electrification and low-carbon industrial processes projects
23	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Milestone	Award of all grants to the re-use and recycling projects

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
47	P1C5R1 - Environmental sustainability and nature-based solutions – Modernisation of nature legislation	Milestone	Entry into force of the amended Nature Conservation Act
50	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Milestone	Nutrient recycling and recovery projects are awarded
53	P1C5I2 -Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Milestone	Award of all grants for the precision forestry projects selected for funding
68	P2C2R1 - Development of the residential and commercial property information system	Milestone	Adoption of legislation on extending the coverage of the residential and commercial property information system
79	P3C1R1 - Employment and labour market – Nordic model of employment services	Milestone	All five digital functionalities required by the Nordic employment service model are integrated into the public employment services' (TE-PES) information system and are operational
80	P3C1R2 - Employment and labour market – Removal of additional days of unemployment allowance	Milestone	Entry into force of legislative amendments to the Unemployment Security Act concerning the phasing out of additional days of unemployment security
82	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Milestone	Entry into force of legislative amendments to the Aliens Act (301/2004)
92	P3C2R1- Reform of continuous learning	Milestone	Completion of a medium-term foresight model for labour and competence needs
101	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Award of grants for leading companies' projects
104	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Target	Award by the Academy of Finland of grants for research projects aiming at increasing competences in key sectors
107	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Target	Award by Business Finland of grants for RDI projects aiming at increasing competences in key sectors
110	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Award of grants for support to innovative growth companies

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
119	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Award of grants for the development of innovation infrastructures
125	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Milestone	Award of grants for all projects under key programmes for international growth
134	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Entry into force of the additional legal framework completing the establishment of welfare areas and the reform of the social and health care and rescue services
135	P4C1R1 - Preparation of the social welfare and health care reform in support of implementing the care guarantee	Milestone	Operationalisation of regional welfare areas with the capacity to take responsibility for organising social, health and rescue services
145	P5C1I1 – REPowerEU – Investments for clean transition	Milestone	Launch of a call for applications for clean transition projects
146	P5C1I1 – Investments for clean transition	Milestone	Award of all grants for clean transition projects
150	P5C1I2 – REPowerEU – R&D for the green transition	Target	Selection of doctoral students in the LUKE Doctoral School programme
		Instalment amount	EUR 282 978 419

1.4. Fourth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Milestone	Award of all grants for energy infrastructure investments
13	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Entry into force of the main processes of the revised Waste Act
15	P1C2R2 - Industrial reforms and investments supporting the green and digital transition – Strategic promotion of the circular economy and reform of the Waste Act	Milestone	Conclusion of a national agreement with key actors on a low-carbon circular economy
17	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – Low-carbon hydrogen and carbon capture and utilisation	Milestone	Implementing Agreement
27	P1C3R2 - Reducing the climate and environmental impacts of the building stock – action plan to phase out fossil oil heating	Target	Reduction in the number of detached houses using separate oil heating
32	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Award of all grants and public contracts for projects in support of a low-carbon built environment
56	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	Additional dwellings with access to fast (100/100 Mbit/s) broadband connectivity
59	P2C1I2 – Transport and land use - Digirail project	Target	Test track equipped with radio-based ERTMS (not in commercial railway traffic)
62	P2C2I1 - Digital economy – Real-time economy (RTE) programme	Milestone	The exchange of digital business information in structured from is fully operational
75	P2C3I1 – Civilian cybersecurity skills	Milestone	Development of a digital platform for civilian cybersecurity training
78	P3C1R1 - Employment and labour market – Nordic model of employment services	Target	Increase in the annual number of job search interviews conducted in line with the Nordic model of employment services
84	P3C1R3 - Employment and labour market – Streamlining the work and education-based immigration process	Target	Decrease in the average number of days for processing residence permit applications based on work and education
89	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Extension of the Work Ability Programme and the Individual Placement and Support model to 11 new areas

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
90	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Number of workplaces and occupational health care units having participated in measures that support mental health and work ability
95	P3C2R1- Reform of continuous learning	Target	Number of career guidance professionals having participated in training to increase their level of expertise
122	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Milestone	Award of grants for all projects for companies' internationalisation capabilities
128	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Award of grants for projects supporting the renewal of cultural and creative sectors
131	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Target	Number of entities having received support for tourism RDI projects
132	P3C4I4 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Supporting sustainable and digital growth in the tourism sector	Milestone	Entry into operation of the developed digital carbon footprint calculator for tourism services
137	P4C1I2 - Strengthening prevention and early identification of health problems	Milestone	Development and implementation of regional integrated multi-sector service management models in 22 welfare areas
		Instalment amount	EUR 308 577 468

1.5. Fifth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
12	P1C2R1 - Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation	Milestone	Entry into force of the updated climate and energy strategy, medium-term climate change policy plan and sector-specific low-carbon roadmaps
40	P1C4I1 - Low carbon solutions for cities and transport – Public recharging and refuelling infrastructure for transport electricity and hydrogen	Target	Budget committed for electric vehicles chargers and hydrogen refuelling points
49	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Fields treated with gypsum and a combined decrease in conventional fertiliser use

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
51	P1C5I1 - Environmental sustainability and nature-based solutions – Gypsum treatment and nutrient recycling	Target	Sites with enhanced nutrient recycling or recovery
54	P1C5I2 - Environmental sustainability and nature-based solutions – climate-resilient measures in the land use sector	Target	Precision forestry projects completed
63	P2C2I2 - Acceleration of data economy and digitalisation – Virtual Finland	Milestone	Virtual Finland joint platform and integrated services are operational
67	P2C2I3 - Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing)	Milestone	Completion of the supported projects
69	P2C2R1 - Development of the residential and commercial property information system	Milestone	Entry into force of legislation on extending the coverage of the residential and commercial property information system
73	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Milestone	Entry into force of legislative amendments to the Trade Register Act and the Act on the Banking and Payment Account Control System
76	P2C3I2 – Cybersecurity exercises	Target	Number of officials having completed cybersecurity training
85	P3C1R4 - Employment and labour market – Strengthening multi-disciplinary services for young people (Ohjaamo services)	Target	Number of expert resources financed for the provision of integrated health, social and/or education services in the Ohjaamo One-Stop-Guidance centres
97	P3C2I1 - Digitalisation programme for continuous learning	Target	Share of operational new digital services for continuous learning
108	P3C3I3 - RDI, research infrastructure and piloting –RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Business Finland)	Target	Share of completed RDI projects in key sectors awarded by Business Finland
111	P3C3I4 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – Supporting innovative growth companies	Target	Share of completed projects for innovative growth companies
120	P3C3I7 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – competitive funding for innovation infrastructures	Target	Share of completed innovation infrastructure projects
126	P3C4I2 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Key programmes for international growth	Target	Completion of the supported projects

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
129	P3C4I3 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Support for the renewal of the cultural and creative sectors	Target	Share of completed projects for the renewal of the cultural and creative sectors
136	P4C1I1- Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic	Target	Share of completed non-urgent care visits that reach the 7-day time limit for access to care
138	P4C1I3 - Strengthening the knowledge base and evidence-based decision-making to increase cost-effectiveness of social welfare and health care services	Milestone	National real-time monitoring system of the care guarantee used in all health centres
139	P4C1I4 - Introducing digital innovations for social welfare and health care services	Target	Increase of the share of population using social welfare and health care e-services
141	P5C1R1 – REPowerEU – Green transition permitting	Target	Reduction of the backlog of environmental impact assessments
142	P5C1R1 – REPowerEU – Green transition permitting	Milestone	Digital services for the development of environmental permitting
143	P5C1R1 – REPowerEU – Green transition permitting	Milestone	Entry into force of the legal act(s) establishing the new environmental permit procedure
149	P5C1I2 – REPowerEU – R&D for the green transition	Target	Assignment of researchers to REPowerEU-related research and development activities
		Instalment amount	EUR 316 340 688

1.6. Sixth Instalment (non-repayable support):

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	P1C1R1 - Transformation of the energy system – Significant reduction in the use of coal for energy by 2026	Target	Reduction of 40% in the use of coal for energy by 2026 compared to 2019
5	P1C1I1 - Transformation of the energy system – Energy infrastructure investments	Target	Completion of the supported projects
8	P1C1I2 - Transformation of the energy system – Investments in new energy technologies	Target	Completion of the supported projects

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
10	P1C1I3 - Transformation of the energy system – Investment and reform package in Åland	Milestone	Completion of the supported projects
18	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Target	Legal agreements signed with final beneficiaries
18bis	P1C2I1 - Industrial reforms and investments in support of the green and digital transition – low-carbon hydrogen and carbon capture and utilisation	Milestone	Ministry has completed the investment
21	P1C2I2 - Industrial reforms and investments supporting the green and digital transition – Direct electrification and decarbonisation of industrial processes	Target	Completion of the supported projects
24	P1C2I3 - Industrial reforms and investments supporting the green and digital transition – Re-use and recycling of key materials and industrial side streams	Target	Completion of the supported projects
25	P1C3R1 - Reducing the climate and environmental impacts of the building stock – Reform of the Land Use and Building Act	Milestone	Entry into force of the reformed Land Use and Building Act
33	P1C3I2 - Reducing the climate and environmental impacts of the building stock – Low-carbon built environment programme	Milestone	Completion of the supported projects
36	P1C4R1 - Low-carbon solutions for cities and transport – Roadmap for fossil-free transport	Target	Reduction of at least 29% in emissions from domestic transport by 2025 compared to 2005
57	P2C1I1- Digital connectivity – Developing the quality and availability of communication networks	Target	Additional dwellings with access to fast (100/100 Mbit/s) broadband connectivity
60	P2C1I2 – Transport and land use - Digirail project	Target	Commercial pilot track equipped with ERMTS
70	P2C2R1 - Development of the residential and commercial property information system	Milestone	The extension of the coverage of the residential and commercial property information system has been technically implemented.
74	P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering	Target	Increase the degree of automation in data processing and exchange between authorities

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
90bis	P3C1I1 - Employment and labour market – Development of work ability, productivity and well-being at work	Target	Number of workplaces and occupational health care units having participated in measures that support mental health and work ability
94	P3C2R1- Reform of continuous learning	Target	Number of persons having participated in training to respond to changes in working life, including digitalisation and the green transition
99	P3C2I3 - Raising the level of competence and renewing continuous learning, digitalisation and modernisation of education in Åland	Target	Share of modernised courses containing significant digital elements in tertiary education in Åland
102	P3C3I1 - RDI, research infrastructure and piloting – RDI funding package promoting the green transition – Leading companies	Target	Share of completed projects of leading companies
105	P3C3I2 - RDI, research infrastructure and piloting – RDI funding package supporting the green transition – accelerating key sectors and strengthening competence (Academy of Finland)	Target	Share of completed key sector research projects awarded by the Academy of Finland
114	P3C3I5 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – Local research infrastructures	Target	Share of completed local research infrastructure projects
117	P3C3I6 - RDI, research infrastructure and piloting – Promoting innovation and research infrastructure – National research infrastructures	Target	Share of completed national research infrastructure projects
123	P3C4I1 - Strengthening competitiveness and boosting growth in crisis-impacted sectors – Growth acceleration programme	Target	Completion of supported projects for companies' internationalisation capabilities
140	P4C1I5 - Introducing person-centered digital healthcare information system in Åland	Target	Share of municipal social and health services and/or private care enterprises having adopted the health information system
144	P5C1R1 – REPowerEU – Green transition permitting	Milestone	Operationalisation of the single national authority for environmental permitting and the related digital services
147	P5C1I1 – REPowerEU – Investments for clean transition	Milestone	Completion of the supported clean transition project(s)

Number	Related Measure (Reform or Investment)	Milestone / Target	Name
148	P5C1I2 – REPowerEU – R&D for the green transition	Milestone	Completion of the clean energy research infrastructure facility
151	P5C1I2 – REPowerEU – R&D for the green transition	Milestone	Publication of clean energy roadmaps
152	P5C1I3 – REPowerEU – Offshore wind power in Åland	Milestone	Delivery of reports
		Instalment amount	EUR 330 914 964

SECTION 3: ADDITIONAL ARRANGEMENTS

1. Arrangements for monitoring and implementation of the recovery and resilience plan

The monitoring and implementation of the recovery and resilience plan of Finland shall take place in accordance with the following arrangements:

- The implementation, monitoring and reporting process of the Finnish recovery and resilience plan shall be ensured at the highest level of the Finnish Government by a Working Group composed of Ministers and chaired by the Minister of Finance. Its role shall be to guide and monitor the implementation of Finland's Sustainable Growth Programme financed by the Finland's recovery and resilience plan. The Ministerial Working Group shall also follow at the political level the implementation of reforms and investments related to the programme and shall address related business and entrepreneurship policy issues.
- In addition, the implementation of Finland's Sustainable Growth Programme shall be administratively coordinated by Inter-ministerial Co-ordination Group consisting of Permanent Secretaries of all ministries and chaired by the Ministry of Finance. Central-level tasks related to the coordination, management, control and audit of the Finnish recovery and resilience program shall be consolidated with the Ministry of Finance.
- The Ministry of Finance shall be supported in the implementation and monitoring process of the plan by a Technical Secretariat, which shall operate in connection with the State Treasury under the administration of the Ministry of Finance. The Secretariat shall act as a national level liaison body between the ministries and agencies responsible for the implementation and monitoring of the plan.
- The Ministry of Finance shall regularly monitor the achievement of the targets and milestones related to reforms and investments, on the basis of information collected and reported by the responsible public administrations concerned (Ministry of Economic Affairs and Employment, Ministry of Environment, Ministry of Transport and Communications, Business Finland, Energy Authority, The Housing Finance and Development Centre of Finland (ARA), Regional Centres for Economic Development, Transport and the Environment, etc.).
- The Ministry of Finance, in its role as the Financial Controller, shall be responsible for carrying out controls and audits and for drawing up a summary of audits. It shall define an audit strategy and shall conduct audits of both the control systems and projects and measures. Different ministries and agencies responsible for the reforms and investments shall be responsible for controls, audit, corrections and recoveries, in their respective remits.

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

In order to provide full access to the Commission to the underlying relevant data, Finland shall have in place the following arrangements:

- The Ministry of Finance as the central coordinating body for Finland's recovery and resilience plan shall collect information on the progress of the indicators chosen as milestones and targets for the reforms and investments funded by the plan. Relevant data shall be submitted at local level and centralised at national level in a dedicated IT tool and shall be used to monitor progress in the achievement of milestones and targets. The IT tool shall also be used as a repository of qualitative financial information and other mandatory data, such as on final recipients. The Technical Secretariat shall extract data information from the IT tool and report it to the Ministry of Finance. The EU-Secretariat of the Ministry of Finance shall prepare payment requests to be submitted to the European Commission.
- In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Finland shall submit to the

Commission a duly justified request for payment of the financial contribution. Finland shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.