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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 4 May 2022 on the approval of the assessment of the recovery and resilience plan for Sweden

ANNEX

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

1. Description of Reforms and Investments

A. COMPONENT 1: GREEN RECOVERY

This component of the Swedish recovery and resilience plan aims at tackling challenges to Sweden's objective of achieving carbon neutrality by 2045. The measures in the component are expected to increase local and regional measures to reduce emissions from road transport and other sources of carbon dioxide and other gases affecting the climate; increase investments in the industry's transition towards zero net emissions of greenhouse gases; increase investments in energy efficiency in housing; and preserve biodiversity via the protection of valuable nature.

Firstly, the component aims at speeding up the transition of the transport sector to become fossil-free by increasing investments in sustainable transport solutions, such as railway and electric and biogas charging stations, complemented by a package of reforms that aim at discouraging the use of polluting cars. The reforms are part of a green tax reform to shift taxation from labour to the environment.

Secondly, the component aims at reducing the quantity of process-related emissions, which are relatively expensive to reduce since the technology is not available on the market today. More research, innovation, demonstration and implementation on a larger scale is needed. The component addresses this challenge by increasing the resources available for the Industry Leap, an investment scheme aiming to decarbonise the industry.

Thirdly, the component aims at improving the energy efficiency of the housing sector in Sweden. The sector emits 11 million tonnes of carbon dioxide per year, mainly from electricity and space heating in homes.

Lastly, the component also aims at contributing to biodiversity by establishing formally protected areas in the form of nature reserves in valuable natural habitats.

The component is expected to contribute to country-specific recommendations addressed to Sweden, in particular "maintaining investment in sustainable transport to upgrade the different transport modes, in particular railways" (country-specific recommendation 2, 2019) and "focus investment on the green transition, in particular on clean and efficient production and use of energy, high-tech and innovative sectors, and sustainable transport" (country-specific recommendation 2, 2020) and "research and innovation" (country-specific recommendation 2, 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 'do no significant harm' Technical Guidance (2021/C58/01).

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

Investment 1: Local and regional climate investments

The measure is an investment scheme called the *Climate Leap*, which aims to finance local and regional activities to reduce emissions of carbon dioxide and other gases affecting the climate.

There is no pre-determined envelope between the different types of projects. Instead, the Climate Leap shall provide financing to the investments with the largest possible GHG emission reduction per SEK invested. For projects on the conversion to bioenergy for heating in industry and agriculture, the measure shall reduce GHG emissions by at least 80% through the use of biomass based on the calculation method for greenhouse gas reductions and the relative fossil equivalent set out in Annex VI to Directive (EU) 2018/2001. For projects on the production of biogas, the measure shall reduce greenhouse gas emissions on the installation by at least 65% through the use of biomass to this end based on the calculation method for greenhouse gas reductions and the fossil equivalent set out in Annex V to the Directive (EU) 2018/2001. For projects on waste (plastic recycling), the measure shall convert at least 50%, measured by weight, of the processed and separately collected harmless waste into secondary raw materials. For projects on energy efficiency, the measure shall achieve, on average, a minimum 30% reduction in direct and indirect greenhouse gas emissions compared to pre-calculated emissions.

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 'do no significant harm' Technical Guidance (2021/C58/01). In particular, biofuels shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and the related implementing and delegated acts adopted in accordance with that Directive. Activities under the Emissions Trading System shall not be eligible for funding, with the exception of waste heat that is used for district heating. Any such funding for waste heat shall have projected greenhouse gas emissions below the heat benchmark established in Commission Implementing Regulation (EU) 2021/447[1]. As a whole, the following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use[2]; (ii) activities and assets related to waste landfills, incinerators[3] and mechanical biological treatment plants[4] and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment.

[1] 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.

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

[3] 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 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 2: Climate investments in the industrial sector (Industry Leap)

The measure is an investment scheme called the *Industry Leap*. This investment aims to provide financial support in the form of grants for investments, research, feasibility studies, pilot projects, and demonstration projects to help the industry to transition towards zero net emissions of greenhouse gases.

Projects within this investment may also receive support from other Union programmes or instruments for costs that are not supported by the RRF.

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 'do no significant harm' Technical Guidance (2021/C58/01). In particular, biofuels shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and the related implementing and delegated acts adopted in accordance with that Directive. Activities under the Emissions Trading System shall have projected greenhouse gas emissions that are lower than the relevant benchmarks established for free allocation[5]. As a whole, the following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use[6]; (ii) activities and assets related to waste landfills, incinerators[7] and mechanical biological treatment plants; and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment. The following R&D&I actions under this investment shall be considered compliant with the 'do no significant harm' Technical Guidance (2021/C58/01) and are therefore exempt from the exclusion criteria: R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (for example decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector.

Investment 3: Energy efficiency in multi-dwelling buildings

The objective of this measure is to incentivise property owners to renovate multi-dwelling buildings, which is usually not profitable. The measure consists of a public support scheme for energy efficiency investments in multi-dwelling buildings.

Investment 4: Strengthened railway support

This measure shall upgrade the railway in Sweden to allow more persons and enterprises to use railways as a means of transportation. The upgrades shall also improve railway capacity. The upgrade concerns the railways between Gävle-Ånge (switching rail and shunting) and Västeraspby-Långsele (switching rail and shunting).

[5] 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).

[6] 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.

[7] 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 implementation of the investment shall be completed by 31 December 2022.

Investment 5: Protection of valuable nature

The objective of this measure is to protect biodiversity in areas that host high natural values. The measure consists of at least 270 nature reserves being established or upgraded.

Reform 1: Streamline the process for environmental permits

The objective of this measure is to streamline the process for environmental permits whilst maintaining environmental standards. The measure consists of legislation streamlining procedures for obtaining or extending environmental permits.

Reform 2: Abolished reduction of energy tax on fuel in certain sectors

This measure shall phase out the existing reduction of the energy tax on fuels consumed for heating or the operation of stationary engines. It aims to contribute to the climate objective of Sweden to become carbon neutral by 2045. The sectors that shall be included in this measure are manufacturing as well as professional agricultural, forestry, and aquaculture activities.

The implementation of the reform shall be completed gradually, starting with a 50% reduction of the tax advantage by 30 September 2021 and ending with a complete removal of the tax reduction by 31 March 2022.

Reform 3: Adjusted taxable benefit rates for company cars

This measure shall, by adjusting the taxable benefit rates for company cars, adjust the relative costs in order to better reflect the costs of private car ownership. The reform also aims to lead to an increase of the taxable benefit value, which increases the cost of having a company car. The reform aims to make the tax system neutral between car benefits and cash salary. The implementation of the reform was to be completed by 30 September 2021.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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 of measure	Baseline	Goal	Quarter	Year	
1	Local and regional climate investment	Target	T1: Award of projects reducing carbon dioxide emissions by expected 300 000 tonnes		New CO2 or CO2 equivalent reductions in emissions	0	300 000	Q4	2021	The Environmental Protection Agency shall award projects that shall be in line with the criteria set out in the description of the measure and that shall in total decrease carbon dioxide emissions by an additional 300 000 tonnes per year over an expected period of 16 years.
2	Local and regional climate investment	Target	T2: Award of projects reducing carbon dioxide emissions by expected 240 000 tonnes		New CO2 or CO2 equivalent reductions in emissions	300 000	540 000	Q4	2022	The Environmental Protection Agency shall award projects that shall be in line with the criteria set out in the description of the measure and that shall in total decrease carbon dioxide emissions by an additional 240 000 tonnes per year over an expected period of 16 years.
4	Local and regional climate investment	Target	T4: Award of projects reducing carbon dioxide emissions by expected 245 000 tonnes		New CO2 or CO2 equivalent reductions in emissions	540 000	785 000	Q4	2025	Awarded projects that shall be in line with the criteria set out in the description of the measure and that shall in total decrease carbon dioxide emissions by an additional 245 000 tonnes per year over an expected period of 16 years.
6	Climate investment in the industrial sector	Target	Award of projects having the potential to contribute towards reducing carbon dioxide emission		Number	0	98	Q4	2025	A cumulative amount of at least EUR 217,2 million shall be awarded to a cumulative number of at least 98 projects. The projects shall (i) be in line with the criteria set out in the description of the measure and (ii) in

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										total have the potential to contribute towards decreasing carbon dioxide emission by an additional 8 900 000 tonnes of carbon dioxide per year by 2035.
6a	Climate investment in the industrial sector	Target	Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission		EUR (million)	0	194,9	Q2	2026	At least EUR 194,9 million shall be paid to at least 98 projects referred to in target 6.
6b	Climate investment in the industrial sector	Target	Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission		Number	98	100	Q2	2026	A cumulative amount of at least EUR 69,2 million shall be paid to 2 projects pertaining to industrial decarbonisation solutions. Any amounts provided by other Union programmes or instruments shall not be counted towards this amount. The projects shall (i) be in line with the criteria set out in the description of the measure and (ii) have the potential to contribute towards decreasing carbon dioxide emission by an additional 1 100 000 tonnes of carbon dioxide per year by 2035.
7	Energy efficiency in multi-dwelling buildings	Milestone	Entry into force of an ordinance establishing the support scheme for investments to improve energy efficiency in	Provision indicating the entry into force of the ordinance.				Q4	2021	The ordinance establishing the support scheme for investments to improve energy efficiency in multi- dwelling buildings enters into force. The support scheme shall give support to investments that achieve at least a 20% reduction in the primary energy

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			multi-dwelling buildings							demand at the level of the building.
8	Energy efficiency in multi-dwelling buildings	Target	270 800 square meters of buildings have been renovated		Square meters	0	270 800	Q4	2025	270 800 square meters of buildings shall have been renovated. The unit of measurement is Atemp (as defined in the mandatory provisions and general recommendations pursuant to the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:338)).
9	Strengthened railway support	Target	60 km of railways has been improved or upgraded		Kilometers	0	60	Q4	2021	Upgrades including switching rail and shunting to the railway infrastructure between Gävle-Ånge over a distance of 60 kilometers shall be completed.
10	Strengthened railway support	Target	40 km of railways has been improved or upgraded		Kilometers	60	100	Q4	2022	Upgrades including switching rail and shunting to the railway infrastructure between Västeraspby-Långsele over a distance of 40 kilometers shall be completed.
11	Streamlining the process for environmental permits	Milestone	Entry into force of legislation to streamline the process for obtaining environmental permits	Provisions in the legislation to streamline the process for obtaining environmental permits, and their entry into force.				Q1	2025	Entry into force of legislation that shall: a) simplify procedures for obtaining a permit for activities having an insignificant impact on the environment; b) harmonise criteria to assess whether an environmental permit is required; c) streamline the role of administrative authorities in the process of obtaining an environmental permit to avoid overlaps between administrative authorities' responsibilities;

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										d) enable digital processes of applying for an environmental permit; e) introduce an environmental permit that covers only the change in the company's activities (ändringstillstånd), unless the permit is intended to cover all the company's activities, or if environmental considerations make this problematic; f) enable an extension of a time limited environmental permit by maximum three years.
15	Abolished reduction of energy tax on fuel in certain sectors	Milestone	Entry into force of a law that partially abolishes a reduction of energy tax on fuel in certain sectors	Provision in the law to partially abolish the reduction of energy tax on fuel in certain sectors indicating the entry into force				Q3	2021	Entry into force of a law that shall partially abolish the reduction of the energy tax on fuels in industry and agriculture, forestry and aquaculture. This is the first of two steps to remove the reduction of energy tax on fuel in certain sectors. This first step shall be a 50% reduction of the tax advantage.
16	Abolished reduction of energy tax on fuel in certain sectors	Milestone	Entry into force of the law to fully abolish reduction of energy tax on fuel in certain sectors	Provision in the law to fully abolish the reduction of energy tax on fuel in certain sectors indicating the entry into force				Q1	2022	Entry into force, following adoption by the Swedish Parliament, of a law that shall fully abolish the reduction of the energy tax on fuels in industry and agriculture, forestry and aquaculture. This is the second of two steps to remove the reduction of energy tax on fuel in certain sectors.
17	Adjusted	Milestone	Entry into force of	Provision in the				Q3	2021	Entry into force of a law to adjust 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 of measure	Baseline	Goal	Quarter	Year	
	taxable benefit rates for company cars		a law to adjust the taxable benefit rate for company cars	law to adjust the taxable benefit rate for company cars indicating the entry into force						taxable benefit rate for company cars, which shall adjust the taxable benefit rates for company cars to better reflect the costs of privately owned cars, with the objective of making the tax system neutral between car benefits and cash salary.
18	Formal protection of valuable nature	Target	Establishment or upgrade of nature reserves		Number	0	270	Q4	2023	At least 270 nature reserves shall be established or upgraded.

B. COMPONENT 2: EDUCATION AND TRANSITION

The component "Education and transition" includes reforms and investments to improve employment opportunities by increasing human capital among the unemployed, to facilitate structural transformation, in particular adaptation to an increasingly digital society, by educating and training the labour force, to increase flexibility in the labour market with a modernised employment protection law and greater transition possibilities.

The component aims to boost employment and productivity in the long term by increasing the labour force's human capital and better matching the demand. The structural transformation, particular the digital transition, places demands on reskilling possibilities, when the labour force lacks the skills demanded by the labour market.

Persons with particular difficulties in the Swedish labour market are those born outside of the Union, people that lack upper secondary education, older unemployed people and people with a disability. Unemployment has risen during the crisis. The component intends to counteract and avoid that people exit the labour force.

With the Covid-19 crisis many job opportunities for young people or recently arrived immigrants in the service sector have disappeared. Sectors like health, education or ICT have difficulties in finding the people with the right skill sets. The skill shortage is a barrier to growth for Swedish businesses and curbs the possibility of maintaining and improving quality in the welfare system.

The component includes reforms and investments that improve transition possibilities, in general and for people who have become unemployed. The component aims to increase the number of study places, to provide more training opportunities, with a focus on vocational training and adult education. In addition, it intends to scale up the number of places at universities and other higher education institutions.

The component is expected to contribute to country-specific recommendations addressed to Sweden, in particular "focus investment-related economic policy on education and skills" (country-specific recommendation 2, 2019) and "support education and skills development" (country-specific recommendation 2, 2020).

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

Investment 1: More study places in regional adult vocational education

The aim of this investment is for more people to obtain vocational training at upper secondary level and hence be able to get a job, as well as to ensure the matching in the labour market and boost employment in the long term.

The measure consists in supporting new study places in vocational training and adult education.

Reform 1: Higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language

The aim of this reform is to create economic incentives for municipalities to offer a combination of vocational training and Swedish language training. This shall be done through amendments of the respective legal act increasing the amount of state compensation for such combined courses. This aims to shorten the study period and enable participants to seek and find employment faster. This reform shall support Investment 1 and thereby help increase the number of study places for the target group, notably adults without upper secondary education and adequate language skills.

The implementation of the reform was to be completed by 30 September 2020.

Investment 2: More study places in higher vocational education

The aim of this investment is to improve education, training and transition prospects to meet

the needs of the labour market during and after the crisis and to upskill the labour force, by increasing the number of places in higher vocational education. The investment aims to address the transition needs in the labour market, where even before the crisis there has been a labour shortage within many professions, particularly in the welfare sector, data/IT and the industrial sector. 59% of the additional study places in higher Vocational Education shall be within the fields of data/IT or contribute to the digital transition in some other way.

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

Investment 3: Resources to meet demands for education at universities and other higher education institutions

The objective of this measure is to generate higher employment, underpin the supply of a well-educated labour force, better equip individuals for the future labour market, scale up the study programmes leading to qualifications in shortage occupations and boost the competitiveness of the Swedish business sector.

The measure consists in supporting additional full-time equivalent students (study places) in higher education.

Reform 2: Employment protection act and greater transition possibilities

The reform aims at adapting current employment protection to enhance both flexibility and mobility on the labour market. Greater mobility and more entry points for people in a disadvantaged position is needed. Employers need greater flexibility and predictability to be able to adapt operations and withstand competition, while employees need protection adapted to the new labour market, with a need for continuous upskilling and hence greater employability as an important security factor. The objective of the reform is to modernise employment protection, while maintaining the fundamental balance between the social partners.

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

Reform 3: National professional programme for principals, teachers and early childhood education and care teachers

The objective of this measure is to increase the attractiveness of the teaching profession and lead to an increase in the number of teachers and early childhood education and care (ECEC) teachers who want to continue enhancing their competencies after acquiring the qualification and licence to teach.

The reform consists of the entry into force of legislation enabling the introduction of a national professional programme for principals, teachers and ECEC teachers with a national structure for the enhancement of professional competences and a national merit system for licensed teachers and preschool ECEC teachers.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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 of measure	Baseline	Goal	Quarter	Year	
19	More study places in regional adult vocational education	Target	T1: New study places in vocational training and adult education		Number of full-time equivalent study places	0	1 000	Q4	2020	Number of new study places in 2020 with priority given to individuals with the greatest need of education in line with the criteria set out in the description of the measure, as compared to the baseline number of annual study places in 2019 of 34 000. The new study places created shall bring the total number of study places to 35 000. Study places are defined as full-time equivalent study places.
20	More study places in regional adult vocational education	Target	T2: New study places in vocational training and adult education		Number of full-time equivalent study places	1 000	7 800	Q4	2021	Number of new study places in 2021 with priority given to individuals with the greatest need of education in line with the criteria set out in the description of the measure, as compared to the baseline number of annual study places in 2019 of 34 000. The new study places created shall bring the total number of study places to 40 800. Study places are defined as full-time equivalent study places.
21	More study places in regional adult vocational education	Target	T3: New study places in vocational training and adult education		Number of full-time equivalent study places	7 800	15 700	Q4	2022	Number of new study places in 2022 with priority given to individuals with the greatest need of education in line with the criteria set out in the description of the measure, as compared to the baseline number of annual studies in

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										2019 of 34 000. The new study places created shall bring the total number of study places to 41 900. Study places are defined as full-time equivalent study places.
22	More study places in regional adult vocational education	Target	T4: New study places in vocational training and adult education		Number	15 700	16 900	Q4	2023	Number of new full-time equivalent study places in 2023 with priority given to individuals with the greatest need of education, for example unemployed or individuals with short previous education, as compared to the baseline number of annual study places in 2019 of 34 000. The new study places created shall bring the total number of study places to 35 200.
23	Higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language	Milestone	Entry into force of the higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language	Provision in the law establishing a higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language indicating the entry into force				Q3	2020	Entry into force of the law. It shall establish an increased state compensation rate for training courses that combine vocational training in health- and social care and Swedish language training.
27	More yearly study	Target	New study		Number of full-time	0	14 900	Q4	2023	14 900 new study places shall be created. The measure shall target individuals 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 of measure	Baseline	Goal	Quarter	Year	
	places in higher vocational education		places in post-secondary vocational education		equivalent study places					upper secondary education or equivalent who seek a qualified vocational qualification.
28	Resources to meet demands for education at universities and other higher education institutions	Target	T1: Additionally registered students in higher education		Number of full-time equivalent registered students	0	9 000	Q4	2021	9 000 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 309 400 full-time students in Q4 2021.
29	Resources to meet demands for education at universities and other higher education institutions	Target	T2: Additionally registered students in higher education		Number of full-time equivalent registered students	9 000	19 000	Q4	2022	10 000 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 310 400 full-time students in Q4 2022.
30	Resources to meet demands for education at universities and other higher education institutions	Target	T3: Additionally registered students in higher education		Number	19 000	25 000	Q4	2023	6 000 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 306 400 full-time students in Q4 2023. On average, 27% of the additional study places shall increase digital skills or contribute to 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 of measure	Baseline	Goal	Quarter	Year	
										digital transition in some other way. A focus shall be on programmes geared towards shortage occupations.
31	Resources to meet demands for education at universities and other higher education institutions	Target	T4: Additionally registered students in higher education		Number	25 000	30 600	Q4	2024	5 600 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 306 000 full-time students in Q4 2024. On average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way. A focus shall be on programmes geared towards shortage occupations.
32	Resources to meet demands for education at universities and other higher education institutions	Target	T5: Additionally registered students in higher education		Number	30 600	35 900	Q4	2025	5 300 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 305 700 full-time students in Q4 2025. On average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way. A focus shall be on programmes geared towards shortage occupations.
33	Employment protection act and	Milestone	Entry into force of the	Provision in the law establishing				Q2	2022	Entry into force, following adoption by the Swedish parliament, of the legislative

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	greater transition possibilities		legislative amendments to modernise employment protection and enhance greater transition possibilities	greater employment protection and transition possibilities for employees indicating the entry into force.						amendments the relevant legislative acts, including most notably the Employment protection act and of the proposed new laws on transition student finance and basic transition and skill support on the labour market. The legislative package shall give employers more flexibility and predictability in order to adapt their activities, compete, and adapt employee protection to the new labour market, where security consists of continuous skills development, thereby enhancing employability. Secondly, employees should have the opportunity to receive basic transition and skills support to facilitate adjustment to a new job. Thirdly, the new Student Finance Scheme for Transition and Retraining aims at facilitating an opportunity for employees to partake in lifelong learning to strengthen their position on the labour market during the course of their careers.
33bis	National professional programme for principals, teachers and early childhood education and care teachers	Milestone	Entry into force of legislation for the introduction of a national professional programme	Provisions indicating the entry into force of legislation				Q3	2025	Entry into force of legislation enabling the introduction of a national professional programme for principals, teachers and ECEC teachers. The national professional programme shall consist of: a) a national structure for the enhancement of professional competences of principals, teachers and ECEC teachers, which shall include

Number	Measure	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										trainings for principals, teachers and ECEC teachers, and b) a national merit system for licensed teachers and ECEC teachers, which includes the qualification levels.

C. COMPONENT 3: BETTER CONDITIONS FOR ADDRESSING DEMOGRAPHIC CHALLENGES

This component contains reforms aiming at increasing the average pension age, strengthening the sustainability of public finances, improving the skills of staff working in elderly care centres, and enhancing supervision and enforcement of the financial system with respect to anti-money laundering and combating the financing of terrorism.

Sweden identified a number of challenges regarding long-term care, demography (expected to have long-term budgetary implications), as well as issues with the enforcement mechanisms for anti-money laundering/combating the financing of terrorism.

Firstly, there is a need to improve the quality of the long-term care system. A reform addressing this objective concerns regulating the professional recognition of nursing assistants, and it is complemented by upgrading the human capital for the caretakers hired by the municipalities in their centres, through the reimbursements of the costs related to their further training during paid working hours.

Secondly, the average pension age should increase at the same time as the sustainability of the public pension system should improve in the face of increasing average life expectancy and decreasing working-age population. The component addresses this challenge by including a pre-existing reform linking the retirement age to a benchmark (aligned with the average life expectancy) as well as adjusting the adjacent age limits for the social security contribution system.

Thirdly, the efforts for combating the money laundering and financing of terrorism should be stepped-up. Sweden had already imposed a number of measures, and the component adds to these with two reform proposals: (1) A public inquiry on the effectiveness of the supervisory institutional structure in the area of anti-money laundering with proposals for improvements on how to better share information between private and public institutions; (2) By passing a bill for granting access to data regarding bank accounts and safe deposit boxes to all relevant competent authorities.

The component is expected to contribute to country-specific recommendations addressed to Sweden, in particular "focus investment related to economic policy on education and skills" (country-specific recommendation 2, 2019), "ensure effective supervision and the enforcement of the anti-money laundering framework" (country-specific recommendation 2, 2019) and "improve the effectiveness of anti-money laundering supervision and effectively enforce the anti-money laundering framework" (country-specific recommendation 3, 2020), and "pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment (…) ensure the resilience of the health system, including through adequate supplies of critical medical products, infrastructure and workforce" (country-specific recommendation 1, 2020).

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

Investment 1: Elderly care initiative

The objective of this investment aims at enhancing the skill sets of the staff working in elderly care. It shall consist of 8 000 staff members of the elderly care having started education.

Reform 1: Regulating the professional title of nursing assistant ("undersköterska")

The objective of this measure is to address the lack of national legal provisions with respect to the skills and/or education required for a recognised nursing assistant title. This measure consists in legislative amendments to put such provisions into place.

Reform 2: Adjusted age limits

The objective of this reform is to increase the average pension age. The measure consists in amending the legislation that governs the age limits that apply to the pension system.

Reform 3: Additional measures to combat money laundering and terrorism financing

The objective of this measure is to introduce additional measures to combat money laundering and the financing of terrorism. This measure consists in the entry into force of legislation establishing additional measures to combat money laundering and terrorist financing.

Reform 4: A new bank account and safe deposit box system

This reform concerns giving access to data related to the identities of the bank account and safe deposit box holders to the relevant authorities (Financial Intelligence Unit, Tax Agency, Enforcement Authority, law enforcement authorities) in order to step-up the efforts on anti-money laundering and combating the financing of terrorism: Data regarding the balance and transaction history shall not be covered by this measure. Such information shall be made available on a platform managed by the Swedish Tax Authority. A legislative proposal (Prop. 2019/20:83) was to be sent to the Riksdag on 11 February and enter into force on 10 September 2020 (2020:272); the connection of roughly 150 financial institutions and competent agencies shall be carried out by the Swedish Tax Agency and aims to be finished by 30 June 2022.

The implementation of the reform was to be completed by 30 September 2020.

Reform 5: Ensuring an effective and efficient implementation of the Recovery and Resilience Plan

The aim of this reform is to establish the relevant legal mandates or assignments to the authorities involved in the coordination, monitoring, control and audit of the implementation of the Swedish RPP in an efficient and effective manner which meets the requirements set out in the Regulation (EU) 2021/241. To ensure an adequate and functional internal control system with respect to the implementation of the RRF, the following legislative amendments shall have entered into force before the first payment request is submitted to the Commission.

1) Amendments to applicable regulations and assignments to all government entities that are involved in operational aspects of implementing the RRP in accordance with the requirements of Article 22 and 34(2) of the Regulation (EU) 2021/241;

2) Entry into force of all formal mandates to carry out associated tasks to the Swedish National Financial Management Authority (ESV) as the audit authority responsible for the overall monitoring of RRF disbursements and uses, with the right to gather information on achievement of milestones and targets i.e. data access at the implementing bodies and the right to audit including the access to data on final recipients in accordance with art. 22(2), point (d) of Regulation (EU) 2021/241. The ESV shall be the competent audit authority for centralising all relevant audit findings and recommendations as well as for requesting the necessary information to carry out these responsibilities. In addition, the government shall decide on mandates to specific authorities responsible for aspects of RRF execution to report on the respective objectives and achievements of milestones and targets to the Swedish National Financial Management Authority (ESV) and to the central coordinating capacity within the government offices (Ministry of Finance), to provide management declarations, and to allow audits by the ESV and to ensure visibility of the Union financing;

3) Entry into force of all formal mandates along with the necessary budgetary allocation to carry out associated tasks by the Swedish National Financial Management Authority (ESV) on

audit.

The necessary decisions in point 1) can be specified as follows:

- The Government shall decide on assignments to the following authorities to report on their respective milestones and targets, submit management declarations and to allow audits by the Swedish National Financial Management Authority (ESV) and to ensure the visibility of the Union financing:
    1. National Board of Housing, Building and Planning,
    2. Agency for Digital Government,
    3. Swedish National Agency for Higher Vocational Education,
    4. Swedish Environmental Protection Agency,
    5. Swedish Post and Telecom Authority,
    6. National Board of Health and Welfare,
    7. Swedish Energy Agency,
    8. Swedish National Agency for Education,
    9. Swedish Transport Administration, and
    10. Assignment to an authority within the education field

  The Government intends to enter into agreements on amended conditions with Chalmers University of Technology and Jönköping University.

  The following regulations and assignments shall, if necessary, be supplemented in accordance with the requirements in Articles 22(2), points (e) and (f) as well as Article 34(2) of Regulation (EU) 2021/241. Moreover, the regulations shall be supplemented in such a way as to give ESV the responsibility to follow up on payments and to request the necessary information from the recipients of state grants according to the regulations:
    1. Regulation (2017:1319) [förordningen om statligt stöd till åtgärder som bidrar till industrins klimatomställning],
    2. Regulation (2015:517) [förordningen om stöd till lokala klimatinvesteringar],
    3. Regulation (2019:525) [förordningen om statligt stöd för installation av laddningspunkter för elfordon],
    4. Coming Relation [förordning om stöd till energieffektivisering av bostadshus (bereds för närvarande)],
    5. Regulation (2020:266) [förordningen om statligt stöd för utbyggnad av bredbandsinfrastruktur],
    6. Regulation (2016:881) [förordningen om statligt investeringsstöd för hyresbostäder och bostäder för studerande],
    7. Regulation (2016:937) [förordningen om statsbidrag för regional yrkesinriktad vuxenutbildning],
    8. Regulation (2009:130) [förordningen om yrkeshögskolan],
    9. the coming assignments for 2022 and 2023 on the payment of state grants to municipalities due to the Elderly care initiative,
    10. Assignment/regulation for The Agency for Digital Government,
    11. Assignment to an authority within the education field,
    12. Assignment/regulation to The Swedish Environmental Protection Agency,
    13. Assignment/regulation to The National Board of Health and Welfare, and
    14. Assignment/regulation to The Swedish Transport Administration.

- Mandates/assignments shall ensure that the relevant authorities put in place adequate procedures on: (i) conflict of interest, (ii) double funding, (iii) detecting fraud and corruption and (iv) collecting data.

The implementation of the reform was to be completed by 31 December 2021.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
34	Elderly care initiative	Target	1 500 participants have started education under the Elderly care initiative		Number	0	1 500	Q4	2021	At least 1 500 staff members of the elderly care shall have started the education (to two functional groups: nursing assistants and nurses (covering both '*undersköterska*' and '*specialistundersköterska*') or for heads of unit) during the period 2020-2021.
35	Elderly care initiative	Target	8 000 participants have started education in the framework of the Elderly care initiative		Number	1 500	8 000	Q4	2023	At least 8 000 staff members of the elderly care shall have started the education in the framework of the Elderly care initiative.
36	Regulating the professional title of nursing assistant ("undersköterska")	Milestone	Entry into force of legislation regulating the professional title of nursing assistant	Provision in the legislation indicating the entry into force as well as publication of the legislation in the Swedish Code of Statues (SFS)				Q3	2023	Entry into force of legislation regulating the quailifications required for the use of the professional title of nursing assistant
37	Adjusted age limits	Milestone	Entry into force of legislation to increase by one year pension system age limits	Provision in the legislation indicating the entry into force as well as publication of the legislation in the Swedish Code of Statutes (SFS).				Q4	2023	Entry into force of legislation increasing pension system age limits by one year.

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	
38	Adjusted age limits	Milestone	Amendments of social security system legislation and the income tax law, linking the pension age limits to a benchmark age that is aligned with average life expectancy	(1) Provision in the legislation pertaining to the social security system indicating the entry into force as well as publication of the legislation in the Swedish Code of Statutes (SFS), and (2) date of adoption by the Swedish Parliament of the amendment of the income tax legislation				Q1	2026	Entry into force of legislation linking the pension age limits to a benchmark age that is aligned with the average life expectancy. This entails the entry into force of amendments of pieces of legislation of the social security system, as well as the adoption by the Swedish Parliament of amendments to the income tax law.
39	Additional measures to combat money laundering and terrorism financing	Milestone	Entry into force of legislation establishing additional measures to combat money laundering and terrorism financing	Provision in the legislation indicating the entry into force of legislation establishing additional measures to combat money laundering and financing of terrorism				Q4	2023	Entry into force of legislation establishing additional measures to combat money laundering and terrorist financing.
40	A new bank account and safe deposit box system	Milestone	Entry into force of a law on a new bank account and safe deposit box system	Provision in the law indicating the entry into force of a law granting access to data related to				Q3	2020	Entry into force of a legislative act giving access to data related to the identities of the bank account and safe deposits box holders to the relevant competent authorities, including public prosecutors.

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	
				the identities of the bank account and safe deposits box holders to the relevant authorities has entered into force on the date of publication (10 September 2020).						
41	Government decisions to ensure an effective and efficient implementation	Milestone	M 1: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up	Entry into force of mandates and assignments				Q4	2021	The Government shall take decisions on the mandates/assignments to the relevant authorities, as set out in the measure description, assigned to execute the RRP and other necessary decisions required to implement the RRP in an efficient and effective manner, which meets the requirements of Regulation (EU) 2021/241. The mandates/assignments shall ensure that the relevant authorities have adequate procedures on: (i) conflict of interest, (ii) double funding, (iii) detecting fraud and corruption and (iv) collecting data.
42	Government decisions to ensure an effective and efficient implementation	Milestone	M 2: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up	Entry into force of mandates and assignments				Q4	2021	The Government shall give the Swedish National Financial Management Authority (ESV) the relevant mandates/assignments on information management with respect to the execution of the RRP (data collection on achievement of milestones and targets) and reporting aside from their mandate as audit authority.
43	Government decisions to ensure an effective and efficient implementation	Milestone	M 3: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up	Entry into force of mandates and assignments				Q4	2021	The Government shall take the decisions on relevant mandates/assignments to the Swedish National Financial Management Authority (ESV) on audit.

D. COMPONENT 4: BROADBAND EXPANSION AND DIGITALISATION OF PUBLIC ADMINISTRATION

This component of the Swedish recovery and resilience plan contains investments that aim to expand Sweden's digital infrastructure and to make its public administration more efficient and fit-for-purpose by taking advantage of the opportunity of digitalisation.

Sweden's broadband infrastructure is overall well advanced. However, to reach the government's objective that all of Sweden should have access to high-speed broadband by 2025, there is a need to increase the availability particularly in sparsely populated areas, where market mechanisms alone do not ensure the provision of such services. Increasing the speed and availability of broadband connections shall support households and companies to reap the benefits of a rapid digital transition.

This component shall also include investments in an administration-wide digital infrastructure. Currently, the lack of such infrastructure is reflected in a heterogeneous set of different frameworks and standards, which hampers interoperability and thus increases risks to efficiency and security. The investments included in this component aim to address those issues by establishing a shared digital infrastructure.

The component is expected to contribute to country-specific recommendations addressed to Sweden, in particular "focus investment on the green and digital transition, in particular on […] high-tech and innovative sectors" (country-specific recommendation 1, 2020).

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

Investment 2: Broadband expansion

The measure shall fund support for the expansion of broadband connectivity where market operators cannot expand on a commercial basis. The central government support shall be managed by the Swedish Post and Telecom Authority, which shall test eligibility, decide on grants, make payments, and supervise and monitor the implementation. Support shall be provided up to a connection point, for example fibre, ('homes passed') and for infrastructure with a capacity of at least 1 Gbit/sec. The grant decision shall include provisions on operational security and reliability and an obligation for the recipient of the support to deliver broadband connection to the end users upon request within three years after the completion of the project ('homes connected'). The support shall be technology neutral, provided that projects comply with the requested speeds.

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

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
45	Broadband expansion	Target	Additional number of buildings with broadband access (Homes Passed)		Number	0	66 100	Q4	2023	At least 66 100 additional buildings in absolute proximity to a network with capacity of at least 1 Gbit/sec (Homes Passed) in granted projects. Absolute proximity refers to buildings that are not connected to a very high capacity network (e.g. fiber), but where such a network (e.g. a fiber cable) is located near the building.

E. COMPONENT 5: INVESTMENT FOR GROWTH AND HOUSING

This component shall include reforms and investments aiming at reducing frictions and foster investments in the housing market.

High house prices and associated high household debt have been identified as macroeconomic imbalances in the Swedish economy since the start of the macroeconomic imbalance procedure, leading to dedicated country-specific recommendations.

The reforms and investments related to the housing market shall aim to increase housing supply in the rental market and student housing through building subsidies, to improve prerequisites in housing construction, to reduce bottlenecks in the construction permit procedure, and to reduce the capital gains tax on housing.

Against this background, the objective of this component of the Swedish recovery and resilience plan shall be to contribute to increased housing construction and to improve the efficiency of the housing market. The component contains one investment and five reform measures.

The reform measures related to the housing market shall (1) allow stakeholders to participate in the construction planning process, (2) simplify and increase the efficiency of the regulatory framework for building permits, (3) improve prerequisites in housing construction, (4) raise the ceiling on deferred capital gains, and (5) abolish the taxed calculated income on deferred capital gains.

The component is expected to contribute to country-specific recommendations addressed to Sweden, in particular "address risks related to high household debt by gradually reducing the tax deductibility of mortgage interest payments or increasing recurrent property taxes. Stimulate investment in residential construction where shortages are most pressing, in particular by removing structural obstacles to construction. Improve the efficiency of the housing market and revising the design of the capital gains tax" (country-specific recommendation 1, 2019).

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

Investment 1: Investment aid for rental and student housing

The objective of the investment is to alleviate the housing shortage. The measure consists of increasing the supply of new rental dwellings with a lower rent relative to new non-subsidised housing.

Reform 1: Private right of initiative – involvement of planning stakeholders in zoning

The reform measure aims to shorten planning periods for zoning, in areas where construction is allowed. When the reform enters into force, more opportunities shall be given to stakeholders like property owners, developers and builders to initiate and partly to carry out the work on the development of detailed zoning plans. The municipality shall inform the requesting stakeholder what planning documentation is needed for a detailed planning including those documents related to national interests, beach protection and health and safety. The Planning and Building Act shall be revised to clarify that, notwithstanding the ultimate responsibility of the municipality, a proposal for a detailed zoning plan can be drawn up by property owners or others who take the initiative to propose a construction plan.

The implementation of the reform was to be completed by 31 December 2021.

Reform 2: Revision of the regulatory framework for building permits

The objective of the reform is to make the regulatory framework for building permits more efficient, for exampleby increasing the number of measures that can be carried out without the need for a building permit. This reform consists in the adoption of legislation to revise the regulatory framework for building permits.

Reform 3: Better prerequisites in housing construction

In order to enable increased predictability and efficiency in the construction process and to facilitate repeatable processes, the Government has put forward on 16 September 2021 a legislative proposal on certified construction project companies – a more predictable construction process. The reform shall modify the Planning and Building Act (SCS 2010:900) by introducing a new player in the Planning and Building Act, a certified construction project company ("Certifierade byggprojekteringsföretag – en mer förutsägbar byggprocess").

A certified construction project company shall have specific expertise and experience in assessing the design requirements for effectiveness and accessibility as well as technical property requirements for the construction of residential buildings that shall be set out in government regulations, and shall be able to substantiate this with a certificate issued by a body accredited for that purpose. Furthermore, the reform shall allow that a developer can use a certified construction project company in the design of new residential buildings. If such an enterprise is used, the Building committee shall not take into account the requirements covered by the certification, either prior to a decision on building permits or start-up notices. It shall be optional for a developer to use a certified construction project company in the process.

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

Reform 4: Higher ceiling for the deferred amount in the capital gains tax

The measure aims to lower transaction costs for real estate purchases by private home owners, thereby easing housing and labor mobility. The maximum amount of deferred capital gains was raised from SEK 1 450 000 to SEK 3 000 000.

The implementation of the reform was to be completed by 1 July 2020, applying to sales after 30 June 2020.

Reform 5: Abolishing the calculated income from deferred capital gains

The measure aims to lower transaction costs for real estate transactions by private home owners, thereby easing housing and labor mobility. The measure abolishes the standard income on deferred capital gains. Earlier, the deferred capital gains were subject to a standard income based on the set interest rate. This standard income had to be added to taxable income and was taxed at a 30% rate.

The implementation of the reform was to be completed by 1 January 2021, applying to tax years beginning after 31 December 2020.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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	
50	Investment support for rental housing and housing for students	Target	T1: Payment of support for new completed dwellings		New completed dwellings	0	1 500	Q4	2022	Statistics on the total payments and number of dwellings delivered that fulfil the conditions to ensure that the target group is reached, namely, the investment aid is conditional on a maximum rent whereas the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person or household is in a position to pay the rent. The data on rents shall be compared to non-subsidised new dwellings.
51	Investment support for rental housing and housing for students	Target	T2: Payment of support for new dwellings		New dwellings	1 500	4 800	Q4	2023	Statistics on the total payments and number of dwellings delivered that fulfil the conditions to ensure that the target group is reached, namely, the investment aid is conditional on a maximum rent whereas the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person or household is in a position to pay the rent. The data on rents shall be compared to non-subsidised new dwellings.
52	Private right of initiative - participation of planning stakeholders in detailed development planning	Milestone	Entry into force of a law on establishing a private right of initiative	Provision in the law establishing a private right of initiative indicating the entry into force				Q4	2021	Entry into force, following adoption by the Swedish Parliament, of legislative amendments that include (1) an obligation for municipalities to provide information on the required planning documentation for private parties involved in development planning, (2) a right for stakeholders to obtain the list of documents the Country Administrative Board considers necessary to judge whether the development planning concerns interests that come under the purview of the County Administrative Board, for example national interests, shore protection and health and safety, as well as (3) clarifications to the Planning and Building Act that the planning documentation required when a detailed development plan is prepared may also be produced by others besides the municipality.
53	Revision of the regulatory	Milestone	Entry into force of legislation revising	Provision in the legislation revising				Q4	2025	Entry into force of legislation revising the regulatory framework for building permits and which shall facilitate further measures that can be carried out without the need for a

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	
	framework for building permits		the regulatory framework for building permits	the regulatory framework for building permits indicating the entry into force						building permit.
54	Better prerequisites in housing construction	Milesto ne	Entry into force of amendments to the Planning and Building Act, establishing a certified construction project company [Certifierade byggprojekterings företag – en mer förutsägbar byggprocess] leading to better prerequisites in housing construction	Provision in the law establishing better prerequisites in housing construction indicating the entry into force				Q4	2022	Entry into force, following adoption by the Swedish Parliament, of legislative amendments to the Planning and Building Act (SCS 2010:900) shall introduce a new actor, namely the certified construction project company. The use of such a company in the processes of housing construction process shall replace the municipality's early check of whether the building regulations covered by the certification are met. The purpose is to enable increased predictability and efficiency in the construction process and to facilitate repeatable processes.
55	Higher ceiling for deferred capital gains	Milestone	Entry into force of a change in the relevant tax law raising the ceiling for deferred capital gains [from SEK 1 450 000 to SEK 3 000 000)	Provision in the law indicating the entry into force of law raising the ceiling for deferred capital gains				Q3	2020	The reform measure shall raise the maximum amount deferred for capital gains taxation from SEK 1 450 000 to SEK 3 000 000.
56	Abolished standard income on deferred capital gains	Milestone	Entry into force of a change in the relevant tax law abolishing the standard income on deferred capital gains	Provision in the law indicating the entry into force of law abolishing the standard income on deferred capital gains				Q1	2021	The reform measure shall abolish the standard income on the deferred capital gains for the income tax.

F. COMPONENT 6: REPowerEU CHAPTER

The objective of the REPowerEU chapter is to reduce the overall reliance on fossil fuels and, in particular, to speed up the construction of new electricity networks, improve energy efficiency of buildings and combat energy poverty.

The component, therefore, addresses the country-specific recommendation related to reducing overall reliance on fossil fuels (country-specific recommendations 4 of 2022 and 2023). Two investments improve the energy efficiency in multi-dwelling buildings and in buildings for rental and student housing, whereas a reform streamlines authorization procedures for the expansion of the electricity grid.

No measure in this component shall cause 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: **Scaled-up measure**: Energy efficiency in multi-dwelling buildings

The objective of this measure is to scale-up Investment 3: Energy efficiency in multi-dwelling buildings, under component 1: Green recovery. The measure consists of increasing the number of renovated square meters for energy efficiency purposes.

Investment 2: **Scaled-up measure:** Investment aid for rental and student housing

The objective of this measure is to scale-up Investment 1: Investment aid for rental and student housing, under component 5: Investment for growth and housing. The measure consists of increasing the number of dwellings for rental and student housing.

Reform 1: Speeding up the authorisation process for electricity grid construction

The objective of this measure is to shorten the permitting process for electricity grid construction, and to address domestic and cross-border bottlenecks in electricity transmission. The measure consists of legislation simplifying procedures for the construction of electricity network infrastructure.

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

See table below. The date of the baseline for all indicators is 1 February 2020 unless indicated differently in the description of the action. Amounts in the table do not include VAT.

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)			Time		Description of each milestone and target
					Unit	Baseline	Goal	Q	Year	
57	Energy efficiency in multi-dwelling buildings	Target	1 646 000 square meters of buildings have been renovated		Square meters	270 800	1 916 800	Q4	2025	1 646 000 square meters of buildings shall have been renovated. The unit of measurement is Atemp, (as defined in the mandatory provisions and general recommendations pursuant to the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:330)).
58	Investment support for rental housing and housing for students	Target	T3: Payment of support for new dwellings		New dwellings	4 800	6 720	Q4	2025	Statistics on the total payments and number of dwellings delivered that fulfil the conditions to ensure that the target group is reached, namely, the investment aid is conditional on a maximum rent whereas the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person or household is in a position to pay the rent. The data on rents shall be compared to non-subsidised new dwellings.
59	Speeding up the authorization process for electricity grid construction	Milestone	Entry into force of legislation to speed up the authorization process for electricity grid construction	Provision in the legislation indicating the entry into force of legislation speeding up the authorization process for electricity grid construction				Q4	2024	Entry into force of legislation that shall introduce: (a) a simplified procedure for granting exemptions from local area protection during the permitting process for electricity grid construction (as currently described in Chapter 7, Sections 11-b and 13-18h of the Swedish Environmental Code), which shall enable the grant of these exemptions at shorter time frames and at earlier stages of the permitting process; and (b) a presumption for the use of overhead line solutions over ground cable solutions when assessing technology choices at the highest voltage levels (130 kV or higher), which shall amend the existing requirement that both types of solutions should be explored by default.

2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the RRP of Sweden is SEK 34 958 467 418, which equals EUR 3 452 688 140 on the basis of the EUR SEK ECB reference rate of 28 May 2021.

SECTION 2: FINANCIAL SUPPORT

1. Financial contribution

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

1.1. First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
1	Local and regional climate investment	Target	T1: Award of projects reducing carbon dioxide emissions by expected 300 000 tonnes
7	Energy efficiency in multi-dwelling buildings	Milestone	Entry into force of an ordinance establishing the support scheme for investments to improve energy efficiency in multi-dwelling buildings
9	Strengthened railway support	Target	60 km of railways has been improved or upgraded
15	Abolished reduction of energy tax on fuel in certain sectors	Milestone	Entry into force of a law that partially abolishes a reduction of energy tax on fuel in certain sectors
17	Adjusted taxable benefit rates for company cars	Milestone	Entry into force of a law to adjust the taxable benefit rate for company cars
19	More study places in regional adult vocational education	Target	T1: New study places in vocational training and adult education
20	More study places in regional adult vocational education	Target	T2: New study places in vocational training and adult education
23	Higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language	Milestone	Entry into force of the higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
28	Resources to meet demands for education at universities and other higher education institutions	Target	T1: Additionally registered students in higher education
34	Elderly care initiative	Target	1 500 participants have started education under the Elderly care initiative
40	A new bank account and safe deposit box system	Milestone	Entry into force of a law on a new bank account and safe deposit box system
41	Government decisions to ensure an effective and efficient implementation	Milestone	M1: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up
42	Government decisions to ensure an effective and efficient implementation	Milestone	M2: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up
43	Government decisions to ensure an effective and efficient implementation	Milestone	M3: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up
52	Private right of initiative - participation of planning stakeholders in detailed development planning	Milestone	Entry into force of a law on establishing a private right of initiative
55	Higher ceiling for deferred capital gains	Milestone	Entry into force of a change in the relevant tax law raising the ceiling for deferred capital gains from SEK 1 450 000 to SEK 3 000 000
56	Abolished standard income on deferred capital gains	Milestone	Entry into force of a change in the relevant tax law abolishing the standard income on deferred capital gains
		Instalment Amount	EUR 851 789 859

1.2. Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
2	Local and regional climate investment	Target	T2: Award of projects reducing carbon dioxide emissions by expected 240 000 tonnes
10	Strengthened railway support	Target	40 km of railways has been improved or upgraded
16	Abolished reduction of energy tax on fuel in certain sectors	Milestone	Entry into force of the law to fully abolish reduction of energy tax on fuel in certain sectors
21	More study places in regional adult vocational education	Target	T3: New study places in vocational training and adult education
27	More yearly study places in higher vocational education	Target	New study places in post-secondary vocational education
29	Resources to meet demands for education at universities and other higher education institutions	Target	T2: Additionally registered students in higher educationa
33	Employment protection act and greater transition possibilities	Milestone	Entry into force of the legislative amendments to modernise employment protection and enhance greater transition possibilities
45	Broadband expansion	Target	Additional number of buildings with broadband access (Homes Passed)
50	Investment support for rental housing and housing for students	Target	T1: Payment of support for new completed dwellings
54	Better prerequisites in housing construction	Milestone	Entry into force of amendments to the Planning and Building Act, establishing a certified construction project company [Certifierade byggprojekteringsföretag – en mer förutsägbar byggprocess] leading to better prerequisites in housing construction
		Instalment Amount	EUR 794 178 485

1.3. Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
11	Streamlining the process for environmental permits	Milestone	Entry into force of legislation to streamline the process for obtaining environmental permits
18	Formal protection of valuable nature	Target	Establishment or upgrade of nature reserves
22	More study places in regional adult vocational education	Target	T4: New study places in vocational training and adult education
30	Resources to meet demands for education at universities and other higher education institutions	Target	T3: Additionally registered students in higher education
35	Elderly care initiative	Target	8 000 participants have started education in the framework of the Elderly care initiative
36	Protected professional title of the profession of nurse assistant	Milestone	Entry into force of a law regulating the professional title of nursing assistant
37	Adjusted age limits	Milestone	Entry into force of legislation to increase by one year pension system age limits
39	Strengthening measures against money laundering and terrorist financing	Milestone	Entry into force of legislation establishing additional measures to combat money laundering and terrorism financing
51	Investment support for rental housing and housing for students	Target	T2: Payment of support for new completed dwellings
53	Revision of the regulatory framework for building permits	Milestone	Entry into force of legislation revising the regulatory framework for building permits
		Instalment Amount	EUR 931 875 328

1.4. Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
4	Local and regional climate investment	Target	T4: Award of projects reducing carbon dioxide emissions by expected 245 000 tonnes
31	Resources to meet demands for education at universities and other higher education institutions	Target	T4: Additionally registered students in higher education
33bis	National professional programme for principals, teachers and early childhood education and care teachers	Milestone	Entry into force of legislation for the introduction of a national professional programme
38	Adjusted age limit	Milestone	Amendments of social security system legislation and the income tax law, linking the pension age limits to a benchmark age that is aligned with average life expectancy
58	Investment support for rental housing and housing for students	Target	T3: Payment of support for new dwellings
59	Speeding up the authorization process for electricity grid construction	Milestone	Entry into force of legislation to speed up the authorization process for electricity grid construction
		Instalment Amount	EUR 535 063 250

1.5 Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
6	Climate investment in the industrial sector	Target	Award of projects having the potential to contribute towards reducing carbon dioxide emission
6a	Climate investment in the industrial sector	Target	Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission
6b	Climate investment in the industrial sector	Target	Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission
8	Energy efficiency in multi-dwelling buildings	Target	270 800 square meters of buildings have been renovated.
57	Energy efficiency in multi-dwelling buildings	Target	1 646 000 square meters of buildings have been renovated.
32	Resources to meet demands for education at universities and other higher education institutions	Target	T5: Additionally registered students in higher education
		Instalment Amount	EUR 332 759 286

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 Sweden shall take place in accordance with the following arrangements:

- The international and economic department Ministry of Finance shall be the Coordinating Authority and shall have the overall responsibility for monitoring and implementation of the plan as a whole. The responsible public authority shall monitor, verify and validate the achievement of milestones and targets. The Coordinating Authority shall prepare and sign the management declaration and also be responsible for the preparation and submission of the requests for payment to the European Commission and for payments at national level.
- Public authorities (myndigheter) shall be responsible for the implementation of individual measures of the recovery and resilience plan of Sweden. They shall report to the Coordinating Authority on the progress of the implementation and on the achievement of milestones and targets.
- The overarching audit authority shall be the Swedish National Financial Management Authority (ESV). Recurrent audits on efficiency, effectiveness and reliability of accounts are regularly undertaken by the National Audit Office (NAO).

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, Sweden shall have in place the following arrangements:

- The Ministry of Finance bears the overall responsibility for the implementation of the recovery and resilience plan and is accountable on behalf of all public sector entities on the operational and administrative aspects of the RRP. To ensure coherence in the implementation of the RRP, the overarching audit authority is the Swedish National Financial Management Authority (ESV), which assists the Ministry of Finance with its overall coordination duties. The ESV is also responsible for collecting the data for monitoring the achievement of milestones and targets by the Ministry of Finance. The Ministry of Finance (Coordinating Authority) is responsible for handling and ensuring a central reply to requests for information and access to data on final recipients. The collection and storage of such data is ensured by the authorities responsible for implementing the RRP.
- 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, Sweden shall submit to the Commission a duly justified request for payment of the financial contribution. Sweden 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.