

5 June 2025

**Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the first payment request submitted by Sweden on 20 December 2024, transmitted to the Economic and Financial Committee by the European Commission**

**Executive summary**

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 20 December 2024, Sweden submitted a request for payment for the first and second instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Sweden provided due justification of the satisfactory fulfilment of the 17 milestones and targets of the first instalment of the non-repayable support and the ten milestones and targets of the second instalment of the non-repayable support, as set out in Section 2 of the Annex of the 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<sup>1</sup>.

For 8 targets covering a large number of recipients, in addition to the summary documents and official listings provided by Sweden, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, which corresponds to a confidence level of 95% or above in all cases.

Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Sweden, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 27 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Sweden's Recovery and Resilience Plan. This includes, among others, reforms contributing to the further decarbonisation of the transport sector through taxation, improving the functioning of the housing market, modernising employment protection and labour market integration, as well as improving the fight against money laundering and terrorist financing. The milestones and targets also confirm progress towards the completion of investment projects related to the reduction of carbon dioxide emissions at local and regional level, upgrades of railway infrastructure, the expansion of the broadband network coverage, the increase in housing supply, the creation of additional capacity in higher education, and enhancing elderly care by upskilling and training the staff.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

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<sup>1</sup> ST 15975/24 and ST 15975/24 ADD 1.

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## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 1 – T1: Award of projects reducing carbon dioxide emissions by expected 300 000 tonnes

**Related Measure:** A.11 Local and regional climate investments

**Quantitative Indicator:** New CO2 or CO2 equivalent reductions in emissions

**Baseline:** 0

**Target:** 300 000

**Time:** Q4 2021

#### 1. Context:

The objective of the investment is to reduce carbon dioxide and other greenhouse gas emissions, by financing local and regional emission reducing projects.

Target 1 refers to the award of projects that in total are expected to reduce carbon dioxide emissions by 300 000 metric tonnes.

Target 1 is the first step of the implementation of the investment. It is accompanied by target 2 in this payment request covering further projects with a target value amounting to 240 000 metric tonnes of carbon dioxide reductions. They will be followed by targets 4 and 5. The investment has a final expected date for implementation by 31 December 2025.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Document by the Swedish Environmental Protection Agency listing the supported projects in 2021 by the Climate Leap	<p>The list contains projects supported by the Climate Leap in 2021 and information such as the emission reductions they yield.</p> <p>The list of all projects supported by the Climate Leap before and after 2021 and granted amount is also publicly available here:</p> <p><a href="https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/sa-fungerar-klimatklivet/resultat-hur-har-det-gatt-for-klimatklivet/#:~:text=Till%20och%20med%2031%20december%202024%20har%20Klimatklivet,byte%20till%20fossilfria">https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/sa-fungerar-klimatklivet/resultat-hur-har-det-gatt-for-klimatklivet/#:~:text=Till%20och%20med%2031%20december%202024%20har%20Klimatklivet,byte%20till%20fossilfria</a></p>

		<a href="#">%20br%C3%A4nslen%20genom%20energikonvertering%20och%20laddstationer.</a>
3	Binding document, dated 24 February 2023 by the Swedish Environmental Protection Agency on the selection criteria applied for the Climate Leap.	The document contains the Swedish Environmental Protection Agency's description of how the project selection was done in accordance with the criteria in the measure description.
4	Ordinance on support for local climate investments, no. SFS 2015:517, published in the Swedish Code of Statutes on 25 June 2015, entered into force on 15 July 2015.	The ordinance, adopted by the Government, establishes the support scheme for the Climate Leap. The ordinance is available here: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2015517-om-stod-till-lokala_sfs-2015-517/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2015517-om-stod-till-lokala_sfs-2015-517/</a> .
5	Annex to the binding document, dated 16 October 2024 by the Swedish Environmental Protection Agency.	The document contains the Swedish Environmental Protection Agency's description of how the project selection was done in accordance with the criteria in the measure description.
6	Proposal 2021/22:1 for the Swedish budget covering expenditure area 20 General environmental and nature conservation, published by the Swedish government on 20 September 2021.	The document describes that the Climate Leap is financially reinforced and extended until 2026. Publicly available under: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2021/09/prop.-2021221/">https://www.regeringen.se/rattsliga-dokument/proposition/2021/09/prop.-2021221/</a>
7	Documents by the Swedish Environmental Agency containing a calculation and an explanation of the potential CO <sub>2</sub> or CO <sub>2</sub> equivalent emission reductions by projects awarded.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
8	Administrative certificates by the Swedish Environmental Protection Agency demonstrating that the projects awarded do not support DNSH non-compliant activities.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**The Environmental Protection Agency shall award projects that shall be in line with the criteria set out in the description of the measure**

The Climate Leap is established by the Ordinance on support for local climate investments, no. SFS 2015:517, published in the Swedish Code of Statutes on 25 June 2015. It entered into force on 15 July 2015 (evidence 4, *hereinafter referred to as the "Climate Leap Ordinance"*).

Pursuant to article 16 of the Climate Leap Ordinance, the Environmental Protection Agency (*Naturvårdsverket*) assesses applications and decides on awards of grants.

The measure description requires that the Climate Leap **shall finance local and regional activities to reduce emissions of carbon dioxide and other gases affecting the climate**. According to article 3 of the Climate Leap Ordinance support will only be given to a measure that contributes to comply with climate plans or programmes in the region or municipality where the measure is intended to be implemented. This demonstrates that the financial support is targeted local and regional activities that reduce emissions of carbon dioxide. In addition, the list of supported projects for projects selected under the Climate Leap in 2021 (evidence 2, *hereinafter referred to as the "the list of supported projects"*) contains local and regional activities that reduce carbon dioxide emissions, as the list of projects are in multiple regions of Sweden such as the regions of Dalarnas, Hallands, and Stockholm, and contains both private and public entities.

The criteria in the measure description further requires that **supported actions shall include concrete climate action in areas including among others transport, industry, agriculture and energy**. This is evidenced by the list of supported projects (evidence 2), which contains projects reducing greenhouse gas emissions across the different sectors, thereby delivering concrete climate action by supporting climate change mitigation. For example, projects include conversion to heat pumps (row 2666), electrification of industry and agriculture (row 163 and 101) and charging stations (row 2152).

The measure description also requires that the Climate Leap **shall provide financing to the investments with the largest possible GHG emission reduction per SEK invested**. According to article 4 of the Climate Leap Ordinance, support is given under the Climate Leap to activities that yield the largest emission reductions of CO<sub>2</sub>e per SEK supported.

Furthermore, according to the measure description, the measure **shall financially reinforce an existing scheme**. By the Climate Leap's inclusion in the Swedish Recovery and Resilience plan, it has been financially reinforced. This is demonstrated under section 3.3.1 on page 25 of the Swedish Budget Bill proposal for 2022 for the expenditure area 20 general environmental and nature conservation (evidence 6). The section describes that the Climate Leap was established in 2015 as an investment scheme for local and regional activities to stimulate reduced emissions. It further specifies that the scheme will be financially reinforced and extended until 2026. In particular, the section states that compared to 2019, the scheme will be reinforced by a total of approximately SEK 1,9 billion for 2021 and that the decision on additional investments for 2021-2026 entails a total allocation of SEK 12,2 billion for the Climate Leap for the years 2015-2026.

The measure description also requires that **the selection of projects shall respect various criteria**. These criteria, and how they are respected, are detailed in the table below and relate to the Do No Significant Harm (DNSH) principle. The Swedish authorities submitted as supporting evidence a document prepared by the Swedish Environmental Protection Agency, dated 12 April 2024 *"Binding document in accordance with the Council Implementing Decision approving Sweden's recovery and resilience plan (COM/2022/152) for the Climate Leap action"* (evidence 3, *hereinafter referred to as 'the binding document'*), which is also

referred to in the further specifications for this target in the Operational Arrangements between Sweden and the European Commission. According to the Operational Arrangements, the binding document is issued by the competent authority and in addition an administrative certification should complement the binding document. This is part of the sampling as described further below.

The binding document is accompanied by an annex, dated 16 October 2024, also prepared by the Swedish Environmental Protection Agency “*Response to the Commission's feedback on reporting for 2021 and 2022*” (evidence 5, hereinafter referred to as ‘*annex to the binding document*’). According to page 2 of the binding document and page 7 of the annex to the binding document, the Swedish Environmental Protection Agency confirms that these two documents and the criteria listed within are binding for the Swedish Environmental Protection Agency. They therefore are comparable to an administrative regulation with binding legal character for the Swedish Environmental Protection Agency.

Together, the binding document and the annex to the binding document describe the Swedish Environmental Protection Agency’s selection of projects under the Climate Leap, and how it was ensured that the selection complied with the DNSH-criteria stipulated in the measure description. The table below covers each DNSH-criterion as referred to in the measure description and how it was applied in the selection of projects according to the binding document and the annex to the binding document:

Criteria as per the measure description	Evidence
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.	According to page 1, bullet 1 of the binding document and page 3, table 2, row 1 of the annex to the binding document, this selection criterion was applied, and projects that did not meet this requirement did not receive support.
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.	According to page 1, bullet 2 of the binding document and page 3, table 2, row 2 of the annex to the binding document this selection criterion was applied, and projects that did not meet this requirement did not receive support.
For projects on transport (service stations), the measure shall be in line with Directive (EU) 2018/2001.	According to page 1, bullet 3 of the binding document and page 4, table 2, row 3 of the annex to the binding document this criterion was applied. The support was given under the condition that biofuels must meet sustainability criteria stipulated in the Act 2010:598 on biofuels and bioliquids.
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.	According to page 1, bullet 4 of the binding document, this criterion was applied. According to page 4, table 2, row 4 of the annex to the binding document, all projects fulfil this criterion.
For projects on energy efficiency, the measure shall achieve, on average, a minimum 30%	According to page 2, bullet 5 of the binding document, this criterion was applied. According to

reduction in direct and indirect greenhouse gas emissions compared to pre-calculated emissions.	page 4, table 2, row 5 of the annex to the binding document, all projects fulfil this criterion.
For projects on charging stations for electric cars and infrastructure, the measure shall be in line with Directive (EU) 2018/2001.	According to page 2, bullet 6 of the binding document, this criterion was applied. According to page 4, table 2, row 6 of the annex to the binding document, all projects fulfil this criterion.
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.	According to page 2, bullet 8 of the binding document, this criterion was applied. According to page 4, table 2, row 7 of the annex to the binding document, the support was given under the condition that biofuels must meet sustainability criteria stipulated in the Act 2010:598 on biofuels and bioliquids.
The measure shall also comply with the air quality standards set by Directive 2008/50/EC.	According to page 2, bullet 9 of the binding document, this criterion was applied. According to page 4, table 2, row 8 of the annex to the binding document, all projects fulfil this criterion.
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 <sup>1</sup>	According to page 2, bullet 9 of the binding document, this criterion was applied. According to page 4, table 2, row 9 of the annex to the binding document, all projects fulfil this criterion.
The following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use <sup>2</sup> ; (ii) activities and assets related to waste landfills, incinerators <sup>3</sup> and mechanical biological treatment plants <sup>4</sup> and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment.	According to page 2, bullet 10 of the binding document, this criterion was applied. According to page 5, table 2, row 10,11 and 12 of the annex to the binding document, all projects fulfil this criterion.

[The Environmental Protection Agency shall award projects] **that shall in total decrease carbon dioxide emissions by an additional 300 000 tonnes per year over an expected period of 16 years.**

The Council Implementing Decision required that the projects should in total decrease carbon dioxide emissions by an additional 300 000 tonnes per year over an expected period of 16 years, from which there has been a minimal deviation. The yearly carbon dioxide emission reductions per project are listed in column G of the list of supported projects (evidence 2). In total, the awarded projects will lead to an annual decrease of carbon dioxide emissions amounting to 316 850 metric tonnes (rounded), according to the list of supported projects. The average technical lifetime of the projects is 15.1 years, according to column H of the list of supported projects. In total, the emission reductions delivered over a period of 15.1 years amount to 4 784 435 metric tonnes of reductions (316 850 metric tonnes x 15.1 years). Had it been 300 000 metric tonnes of reductions per year over an expected period of 16 years, this would amount to 4 800 000 metric tonnes of reductions (300 000 metric tonnes x 16 years). Whilst this constitutes a minimal



numerical deviation of 0.3% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Following the selection of a random sample of 60 units, drawn from a common pool of units for target 1 and target 2, Sweden submitted for each unit a document containing a calculation and an explanation of the greenhouse gas emission reductions achieved by the project. This demonstrated the requirement in the Council Implementing Decision pertaining to the reduction of greenhouse gas emissions, including the greenhouse gas emission reductions requirements stipulated for certain categories of projects in the Council Implementing Decision. Sweden also submitted administrative certificates from the Swedish Environmental Protection Agency as per the further specifications of the Operational Arrangements between Sweden and the European Commission to demonstrate that the projects do not support 'Do no significant harm' non-compliant activities. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, because the sampled projects confirmed the greenhouse gas emission reductions delivered by the project, including the specific requirements for certain categories of projects. It was furthermore confirmed that the projects did not support 'Do no significant harm' non-compliant activities.

The Commission services conducted an on-the-spot check on 3 April 2025 to verify the alignment of screenshots submitted for seven units, to demonstrate compliance with the 'Do no significant harm', with the data from the case management system used for the Climate Leap. This check was completed successfully, confirming that the concerned projects awarded did not support DNSH non-compliant activities.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 2 – T2: Award of projects reducing carbon dioxide emissions by expected 240 000 tonnes

**Related Measure:** A.11 Local and regional climate investments

**Quantitative Indicator:** New CO2 or CO2 equivalent reductions in emissions

**Baseline:** 300 000

**Target:** 540 000

**Time:** Q4 2022

#### 1. Context:

The objective of the investment is to reduce carbon dioxide and other greenhouse gas emissions, by financing local and regional emission reducing projects.

Target 2 refers to the award of projects that in total are expected to reduce carbon dioxide emissions by an additional 240 000 metric tonnes.

Target 2 is the second step of the implementation of the investment. It is accompanied by target 1 in this payment request covering projects with a target value amounting to 300 000 metric tonnes of carbon dioxide reductions. They will be followed by targets 4 and 5. The investment has a final expected date for implementation by 31 December 2025.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Document by the Swedish Environmental Protection Agency listing the supported projects in 2022 by the Climate Leap	The list contains projects supported by the Climate Leap in 2022 and information such as the emission reductions they yield. The list of all projects supported by the Climate Leap before and after 2021 and granted amount is also publicly available here: <a href="https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/sa-fungerar-klimatklivet/resultat--hur-har-det-gatt-for-klimatklivet/#:~:text=Till%20och%20med%2031%20december%202024%20har%20Klimatklivet,byte%20till%20fossilfria%20br%C3%A4nslen%20genom%20energikonvertering%20och%20Iaddstationer">https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/sa-fungerar-klimatklivet/resultat--hur-har-det-gatt-for-klimatklivet/#:~:text=Till%20och%20med%2031%20december%202024%20har%20Klimatklivet,byte%20till%20fossilfria%20br%C3%A4nslen%20genom%20energikonvertering%20och%20Iaddstationer</a>

3	Binding document, dated 24 February 2023 by the Swedish Environmental Protection Agency on the selection criteria applied for the Climate Leap.	The document contains the Swedish Environmental Protection Agency's description of how the project selection was done in accordance with the criteria in the measure description.
4	Ordinance on support for local climate investments, no. SFS 2015:517, published in the Swedish Code of Statutes on 25 June 2015, entered into force on 15 July 2015.	The ordinance, adopted by the Government, establishes the support scheme for the Climate Leap. The ordinance is available here: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2015517-om-stod-till-lokala_sfs-2015-517/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2015517-om-stod-till-lokala_sfs-2015-517/</a>
5	Annex to the binding document, dated 16 October 2024 by the Swedish Environmental Protection Agency.	The document contains the Swedish Environmental Protection Agency's description of how the project selection was done in accordance with the criteria in the measure description.
6	Documents by the Swedish Environmental Protection Agency containing a calculation and an explanation of the potential CO <sub>2</sub> or CO <sub>2</sub> equivalent emission reductions by projects awarded.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
7	Administrative certificates by the Swedish Environmental Protection Agency demonstrating that the projects awarded do not support DNSH non-compliant activities.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**The Environmental Protection Agency shall award projects that shall be in line with the criteria set out in the description of the measure**

The Climate Leap is established by the Ordinance on support for local climate investments, no. SFS 2015:517, published in the Swedish Code of Statutes on 25 June 2015. It entered into force on 15 July 2015 (evidence 4, *hereinafter referred to as the "Climate Leap Ordinance"*).

Pursuant to article 16 of the Climate Leap Ordinance, the Environmental Protection Agency (*Naturvårdsverket*) assesses applications and decides on awards of grants.

The measure description requires that the Climate Leap **shall finance local and regional activities to reduce emissions of carbon dioxide and other gases affecting the climate**. According to article 3 of the Climate Leap Ordinance support will only be given to a measure that contributes to comply with climate plans or programmes in the region or municipality where the measure is intended to be implemented. This demonstrates that the financial support is targeted local and regional activities that reduce emissions of carbon dioxide. In addition, the list of supported projects for projects selected under the Climate Leap in 2021 (evidence 2, hereinafter referred to as the “the list of supported projects”) contains local and regional activities that reduce carbon dioxide emissions, as the list of projects are in multiple regions of Sweden such as the regions of Dalarnas, Hallands, and Stockholm, and contains both private and public entities.

The criteria in the measure description further requires that **supported actions shall include concrete climate action in areas including among others transport, industry, agriculture and energy**. This is evidenced by the list of supported projects, which contains projects reducing greenhouse gas emissions across the different sectors, thereby delivering concrete climate action by supporting climate mitigation. For example, projects include conversion to heat pumps (row 2666), electrification of industry and agriculture (row 163 and 101) and charging stations (row 2152).

The measure description also requires that the Climate Leap **shall provide financing to the investments with the largest possible GHG emission reduction per SEK invested**. According to article 4 of the Climate Leap Ordinance, support is given under the Climate Leap to activities that yield the largest emission reductions of CO<sub>2</sub>e per SEK supported.

Furthermore, according to the measure description, the measure **shall financially reinforce an existing scheme**. The fulfilment of this requirement was already evidenced under target 1. All targets under the measure concern the same investment scheme.

The measure description also requires that **the selection of projects shall respect various criteria**. These criteria, and how they are respected, are detailed in the table below and relate to the Do No Significant Harm (DNSH) principle. The Swedish authorities submitted as supporting evidence a document prepared by the Swedish Environmental Protection Agency, dated 12 April 2024 “*Binding document in accordance with the Council Implementing Decision approving Sweden's recovery and resilience plan (COM/2022/152) for the Climate Leap action*” (evidence 3, hereinafter referred to as ‘the binding document’), which is also referred to in the further specifications for this target in the Operational Arrangements between Sweden and the European Commission. According to the Operational Arrangements, the binding document is issued by the competent authority and in addition an administrative certification should complement the binding document. This is part of the sampling as described further below.

The binding document is accompanied by an annex, dated 16 October 2024, also prepared by the Swedish Environmental Protection Agency “*Response to the Commission's feedback on reporting for 2021 and 2022.*” (evidence 5, hereinafter referred to as ‘annex to the binding document’). According to page 2 of the binding document and page 7 of the annex to the binding document, the Swedish Environmental Protection Agency confirms that these two documents and the criteria listed within are binding for the Swedish Environmental Protection Agency. They therefore are comparable to an administrative regulation with binding legal character for the Swedish Environmental Protection Agency.

Together, the binding document and the annex to the binding document describe the Swedish Environmental Protection Agency's selection of projects under the Climate Leap, and how it was ensured that the selection complied with the DNSH-criteria stipulated in the measure description. The table below covers each DNSH-criterion as referred to in the measure description and how it was applied in the selection of projects according to the binding document and the annex to the binding document:

Criteria as per the measure description	Evidence
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.	According to page 1, bullet 1 of the binding document and page 3, table 2, row 1 of the annex to the binding document, this selection criterion was applied, and projects that did not meet this requirement did not receive support.
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.	According to page 1, bullet 2 of the binding document and page 3, table 2, row 2 of the annex to the binding document this selection criterion was applied, and projects that did not meet this requirement did not receive support.
For projects on transport (service stations), the measure shall be in line with Directive (EU) 2018/2001.	According to page 1, bullet 3 of the binding document and page 4, table 2, row 3 of the annex to the binding document this criterion was applied. The support was given under the condition that biofuels must meet sustainability criteria stipulated in the Act 2010:598 on biofuels and bioliquids.
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.	According to page 1, bullet 4 of the binding document, this criterion was applied. According to page 4, table 2, row 4 of the annex to the binding document, all projects fulfil this criterion.
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.	According to page 2, bullet 5 of the binding document, this criterion was applied. According to page 4, table 2, row 5 of the annex to the binding document, all projects fulfil this criterion.
For projects on charging stations for electric cars and infrastructure, the measure shall be in line with Directive (EU) 2018/2001.	According to page 2, bullet 6 of the binding document, this criterion was applied. According to page 4, table 2, row 6 of the annex to the binding document, all projects fulfil this criterion.
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	According to page 2, bullet 8 of the binding document, this criterion was applied. According to page 4, table 2, row 7 of the annex to the binding document, the support was given under the condition that biofuels must meet sustainability

and delegated acts adopted in accordance with that Directive.	criteria stipulated in the Act 2010:598 on biofuels and bioliquids.
The measure shall also comply with the air quality standards set by Directive 2008/50/EC.	According to page 2, bullet 9 of the binding document, this criterion was applied. According to page 4, table 2, row 8 of the annex to the binding document, all projects fulfil this criterion.
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 <sup>1</sup>	According to page 2, bullet 9 of the binding document, this criterion was applied. According to page 4, table 2, row 9 of the annex to the binding document, all projects fulfil this criterion.
The following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use <sup>2</sup> ; (ii) activities and assets related to waste landfills, incinerators <sup>3</sup> and mechanical biological treatment plants <sup>4</sup> and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment.	According to page 2, bullet 10 of the binding document, this criterion was applied. According to page 5, table 2, row 10, 11 and 12 of the annex to the binding document, all projects fulfil this criterion.

[The Environmental Protection Agency shall award projects] **that shall in total decrease carbon dioxide emissions by an additional 240 000 tonnes per year over an expected period of 16 years.**

The yearly carbon dioxide emission reductions per project are listed in column G of the list of supported projects (evidence 2). In total, the awarded projects will lead to an annual decrease of carbon dioxide emissions amounting to 766 995 metric tonnes (rounded), according to the list of supported projects. The average technical lifetime of the projects is 15.1 years, according to column H of the list of supported projects. In total, the emission reductions delivered over a period of 15.1 years amount to 11 581 625 metric tonnes of reductions (766 995 metric tonnes x 15.1 years). This is more than the total emission reductions that would have been delivered, had it been 240 000 metric tonnes per year over an expected period of 16 years, as this amounts to 3 840 000 metric tonnes of reductions (240 metric tonnes x 16 years).

Following the selection of a random sample of 60 units, drawn from a common pool of units for target 1 and target 2, Sweden submitted for each unit a document containing a calculation and an explanation of the greenhouse gas emission reductions achieved by the project. This demonstrated the requirement in the Council Implementing Decision pertaining to the reduction of greenhouse gas emissions, including the greenhouse gas emission reductions requirements stipulated for certain categories of projects in the Council Implementing Decision. Sweden also submitted administrative certificates from the Swedish Environmental Protection Agency as per the further specifications of the Operational Arrangements between Sweden and the European Commission to demonstrate that the projects do not support 'Do no significant harm' non-compliant activities. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, because the sampled projects confirmed the greenhouse gas emission reductions delivered by the project, including the specific requirements for certain categories of projects. It was furthermore confirmed that the projects did not support 'Do no significant harm' non-compliant activities.

The Commission services conducted an on-the-spot check on 3 April 2025 to verify the alignment of screenshots submitted for seven units, to demonstrate compliance with the 'Do no significant harm', with the data from the case management system used for the Climate Leap. This check was completed successfully, confirming that the concerned projects awarded did not support DNSH non-compliant activities.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 7 Entry into force of an ordinance establishing the support scheme for investments to improve energy efficiency in multi-dwelling buildings

**Related Measure:** SE-C[A]-I[I3]: Energy efficiency in multi-dwelling buildings

**Qualitative Indicator:** Provision indicating the entry into force of the ordinance

**Time:** Q4 2021

#### 1. Context:

This measure provides incentives to property owners to renovate multi-dwelling buildings by a support scheme for energy efficiency improvements in multi-dwelling buildings.

Milestone 7 concerns the entry into force of an ordinance establishing the support scheme for investments to improve energy efficiency in multi-dwelling buildings. The support scheme covers investments that achieve at least a 20 % reduction in the primary energy demand at the level of the building.

Milestone 7 is the first step of the implementation of the investment. It will be followed by target 8, which sets a target for the number of square meters that shall have been renovated. The investment has a final expected date for implementation on 31 December 2025.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Ordinance on aid for energy efficiency in multi-dwelling buildings, no. SFS 2021:664, issued on 20 June 2021, published in the Swedish Code of Statutes on 22 June 2021, entered into force on 1 October 2021	This ordinance establishes the support scheme for investments to improve energy efficiency in multi-dwelling buildings. Accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021664-om-stod-till_sfs-2021-664/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021664-om-stod-till_sfs-2021-664/</a>

#### 3. Analysis:



The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

**The ordinance establishing the support scheme for investments to improve energy efficiency in multi-dwelling buildings enters into force.**

Footnote 1 on page 5 of the Ordinance on aid for energy efficiency in multi-dwelling buildings, no. SFS 2021:664 (*evidence 2, hereinafter referred to as the "Ordinance"*), specifies that the Ordinance entered into force on 1 October 2021.

According to article 1 of the Ordinance, financial support is given to energy efficiency improvements undertaken on multi-dwelling buildings. Article 11 of the Ordinance further specifies the maximum amount of support that can be granted under the scheme expressed in a percentage share of the total eligible costs.

Article 5 of the Ordinance stipulates which buildings are eligible to receive support. These include multi-dwelling buildings such as: residential rental housing, cooperative tenancies or tenant-ownership rights, which have an energy performance, expressed as a primary energy value, greater than 100 kWh/m<sup>2</sup> per year.

**The support scheme shall give support to investments that achieve at least a 20% reduction in the primary energy demand at the level of the building.**

Article 9-11 of the Ordinance defines the criteria for eligible energy efficiency measures that can receive funding from the scheme. According to article 10 of the Ordinance, energy efficiency measures must lead to at least a 20% improvement of the primary energy demand at the level of the building, for the investment to be eligible for receiving support. According to article 15 of the Ordinance this is verified through an independent expert who must approve both the energy efficiency measures and incurred costs that the eligible applicants are applying to receive support for.

**4. Commission Preliminary Assessment: Satisfactorily fulfilled**

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Target:** 9 - 60 km of railways has been improved or upgraded

**Related Measure:** SE-C[A]-I[I4]: Strengthened railway support

**Quantitative Indicator:** Kilometers

**Baseline:** 0

**Target:** 60

**Time:** Q4 2021

### **1. Context:**

This measure upgrades the railway in Sweden to allow more persons and enterprises to use railways as a means of transportation. The upgrade improves railway capacity and concerns the railways between Gävle-Åänge and Västerasby-Långsele.

Target 9 requires the completion of upgrades including switching rail and shunting to the railway infrastructure between Gävle-Åänge over 60 kilometers.

Target 9 is the first step of the implementation of the investment. It is accompanied by target 10 in this payment request related to the completion of upgrades to the railway infrastructure between Västerasby-Långsele over 40 kilometers. The investment had a final expected date for implementation on 31 December 2022.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Report dated 13 March 2024 by the Swedish Transport Administration	The document describes the individual improvements implemented, and when they have been implemented on the line between Gävle-Åänge.
3	Final inspection report dated 23 December 2021 by the expert from the company Bestbesiktning AB (UTLÅTANDE ÖVER SLUTBESIKTNING)	This final expert inspection report certifies the completion of the improvements and upgrades to the railway between Gävle-Åänge.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**Upgrades including switching rail and shunting to the railway infrastructure between Gävle-Åänge over a distance of 60 kilometres shall be completed.**

According to the table on page 3 of the report from 13 March 2024 drafted by the Swedish Transport Administration and digitally signed by representatives from the Swedish Transport Administration (contractor) and from the company Infrakraft Sverige AB (performing contractor) (*evidence 2, hereinafter referred to as the "Report"*) 62.17 kilometers of track and six switches have been replaced between Gävle-Åänge. According to the table, the upgrades were completed on 1 November 2021.

The completion of the upgrades is further certified by the final inspection report drafted and digitally signed on 23 December 2021 by an expert from the company Bestbesiktning AB (*evidence 3, hereinafter referred to as the "Expert Inspection Report"*). Page 1, point 2 of the Expert Inspection Report explains that the inspection concerned the replacement of tracks and switches (switching rail and shunting) between Gävle-Vallvik. Vallvik is on the line between Gävle-Åänge as per the Report page 2. The inspection took place on 15 December 2021 according to page 1, point 3 of the Expert Inspection Report. The Expert Inspection Report further certifies on page 3, point 18 that the completion of the works, including the replacement of tracks and switches on the railway infrastructure between Gävle-Vallvik, was approved on 15 December 2021.

Furthermore, in line with the description of the measure, **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 implemented upgrades described in the Report and certified by the Expert Inspection Report demonstrate that the railway infrastructure between Gävle-Åänge was in need of major improvements, as tracks and switches reach an end to their technical lifetime, causing high maintenance needs and speed reductions which impacts the overall network capacity, such as having to operate fewer trains. The replacement of tracks and switches between Gävle-Åänge has hence improved the condition and reliability of the railway infrastructure, enabling it to cope with increased traffic volumes and reducing the need for maintenance-related downtime. As such, the improved railway capacity achieved by replacing 62.17 kilometres of track and six switches allows more persons and enterprises to use the railway as a means of transportation, in particular on the route between Gävle-Åänge which connects northern and southern Sweden along the east coast with importance for both freight and passenger traffic.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 10 - 40 km of railways has been improved or upgraded

**Related Measure:** SE-C[A]-I[I4]: Strengthened railway support

**Quantitative Indicator:** Kilometers

**Baseline:** 60

**Target:** 100

**Time:** Q4 2022

#### 1. Context:

This measure upgrades the railway in Sweden to allow more persons and enterprises to use railways as a means of transportation. The upgrade improves railway capacity and concerns the railways between Gävle-Ånge and Västerasby-Långsele.

Target 10 requires the completion of upgrades including switching rail and shunting to the railway infrastructure between Västerasby-Långsele over 40 kilometers.

Target 10 is the second and last step of the implementation of the investment. It is accompanied by target 9 in this payment request, related to the completion of upgrades to the railway infrastructure between Gävle-Ånge over 60 kilometers. The investment had a final expected date for implementation on 31 December 2022.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Report dated 19 March 2024 by the Swedish Transport Administration	This report provides a summary of the individual improvements implemented, and when they have been implemented on the line between Västerasby-Långsele.
3	Final inspection report dated 11 October 2023 by the expert from the company Sweco AB (UTLÅTANDE ÖVER FORTSATT SLUTBESIKTNING)	This final expert inspection certifies the completion of the improvements and upgrades to the railway between Västerasby-Långsele.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**Upgrades including switching rail and shunting to the railway infrastructure between Västerasby-Långsele over a distance of 40 kilometres shall be completed.**

Page 3 of the report of 19 March 2024 by the Swedish Transport Administration (contractor) (*evidence 2, hereinafter referred to as the "Report"*) describes the upgrades to the railway infrastructure between Västerasby-Långsele. The performing contractors are specified on page 2 of the Report. The table on pages 3-4 of the Report further outlines the individual upgrades of tracks and switches as well as reinforcements of the railway embankment. Among the upgrades, the table specifies that 46 kilometers of track have been replaced and that two overhauls have been carried out for switches. Page 2 of the Report explains that after assessing that the switches on the line were still functional and not yet in need of replacement, a switch overhaul (renovation of worn components) was carried out instead of a total replacement. According to the table on pages 3-4 of the Report, the replacement of 46 kilometers of track was completed on 4 December 2022 and the renovation of worn components of the switches was completed in October 2023.

The completion of the upgrades is certified by the final inspection report of 11 November 2023, digitally signed by an expert from the company Sweco AB (*evidence 3, hereinafter referred to as the "Expert Inspection Report"*). Page 1, point 2 of the Expert Inspection Report specifies that the inspection concerned the replacement of tracks (switching of rail) and overhaul of switches (shunting) between Västerasby-Långsele. The inspection took place on 7 November 2023 according to page 1, point 3 of the Expert Inspection Report. The Expert Inspection Report further certifies on page 4, point 18 that the completion of the works, including the replacement of tracks and overhaul of switches on the railway infrastructure between Västerasby-Långsele, was approved on 7 November 2023.

Furthermore, in line with the description of the measure, **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 implemented upgrades described in the Report and certified by the Expert Inspection Report demonstrate that the railway infrastructure between Västerasby-Långsele was in need of major improvements, as tracks and switches reach an end to their technical lifetime, causing high maintenance needs and speed reductions which impacts the overall network capacity, such as having to operate fewer trains. The upgrades, including the replacement of tracks and the renovation of worn components of switches between Västerasby-Långsele has hence improved the condition and reliability of the railway infrastructure, enabling it to cope with increased traffic volumes and reducing the need for maintenance-related downtime. As such, the improved railway capacity achieved by the upgrades, including the replacement of 46 kilometres of track and the two switch overhauls, allows more persons and enterprises to use the railway as a means of transportation, in particular on the route between Västerasby-Långsele which connects the Northern Main Line, the Ådalen Line and the Bothnia Line with importance for both freight and passenger traffic.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 15 Entry into force of a law that partially abolishes a reduction of energy tax on fuel in certain sectors

**Related Measure:** SE-C[A]-R[R2]: Abolished reduction of energy tax on fuel in certain sectors

**Qualitative Indicator:** Provision in the law to partially abolish the reduction of energy tax on fuel in certain sectors indicating the entry into force

**Time:** Q3 2021

#### 1. Context:

The reform aims to contribute to Sweden's climate objective to become carbon neutral by 2045, by phasing out reductions of the energy tax on fuel consumed for heating or the operation of stationary engines in certain sectors.

Milestone 15 concerns the entry into force of a law that partially abolishes the reduction of the energy tax on fuels in certain sectors, reducing the current tax advantage by 50 %.

Milestone 15 is the first step of the implementation of the reform. It is accompanied by milestone 16 in this payment request, which will fully abolish the reduction of the energy tax. The reform has a final expected date for implementation on 31 March 2022.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Energy Tax Act (1994: 1776), no. SFS 2021:409, issued on 27 May 2021, published in the Swedish Code of Statutes on 28 May 2021, entered into force on 1 July 2021	This act adopted by the Swedish Parliament (Riksdagen) amends the Energy Tax Act (1994: 1776), partially abolishing the reduction of the energy tax on fuels in industry, agriculture, forestry and aquaculture. Accessible at: <a href="https://www.svenskforfattningssamling.se/doc/2021409.html">https://www.svenskforfattningssamling.se/doc/2021409.html</a>
3	Act amending the Energy Tax Act (1994: 1776), no. SFS 2020:1176, issued on 3 December 2020, published in the Swedish Code of Statutes on 11	This act adopted by the Swedish Parliament (Riksdagen) amends the Energy Tax Act (1994: 1776), preceding the Act of 27 May 2021 as described in evidence 2. Accessible at: <a href="https://svenskforfattningssamling.se/doc/20201176.html">https://svenskforfattningssamling.se/doc/20201176.html</a>

	December 2020, entered into force on 1 January 2021	
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### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities covers all constitutive elements of the milestone.

#### **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.**

Footnote 1 on page 5 of the Act amending the Energy Tax Act (1994: 1776), no. SFS 2021:409 (*evidence 2, hereinafter referred to as the "Act"*), specifies that the Act entered into force on 1 July 2021.

The Act amends chapter 6a, article 1, number 9, 10 and 11 of the Energy Tax Act, stipulating the level of exemption from energy tax on fuels in:

- Industry (chapter 6a, article 1, number 9)
- Aquaculture (chapter 6a, article 1, number 10)
- Agriculture and forestry (chapter 6a, article 1, number 11).

#### **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**

Footnote 2 on page 1 of the Act indicates that the preceding act (the Act amending the Energy Tax Act (1994: 1776), no. SFS 2020:1176 (*evidence 3, hereinafter referred to as the "Preceding Act"*)) provided a reduction from the energy tax on fuels in industry agriculture, forestry, and aquaculture (chapter 6a, article 1, number 9, 10 and 11) equal to 70 %.

The Act provides for a reduction from the energy tax for the sectors listed above equal to 35% (chapter 6a, article 1, number 9, 10 and 11 of the Energy Tax Act, as amended by the Act). Therefore, the energy tax of 35% on fuels in the Act reduces the tax advantage by 50%.

Furthermore, according to the description of the measure, the measure **shall phase out the existing reduction of the energy tax on fuels consumed for heating or the operation of stationary engines. The sectors that shall be included in this measure are manufacturing as well as professional agricultural, forestry, and aquaculture activities.** As explained above, the Act partially abolishes the reduction of the energy tax on fuels in industry, agriculture, forestry and aquaculture. The Act therefore also covers fuels consumed for heating or the operation of stationary engines within these sectors.

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 16 Entry into force of the law to fully abolish reduction of energy tax on fuel in certain sectors

**Related Measure:** SE-C[A]-R[R2]: Abolished reduction of energy tax on fuel in certain sectors

**Qualitative Indicator:** Provision in the law to fully abolish the reduction of energy tax on fuel in certain sectors indicating the entry into force

**Time:** Q1 2022

### 1. Context:

The reform aims to contribute to Sweden's climate objective to become carbon neutral by 2045 by phasing out reductions of the energy tax on fuel consumed for heating or the operation of stationary engines in certain sectors.

Milestone 16 concerns the entry into force of a law to fully abolish the reduction of the energy tax on fuels in certain sectors.

Milestone 16 is the second and last step of the reform and it follows the completion of milestone 15 also in this payment request, related to the entry into force of a law partially abolishing the reduction of the tax on fuels in industry, agriculture, forestry and aquaculture. The reform has a final expected date for implementation on 31 March 2022.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Energy Tax Act (1994:1776), no. SFS 2021:410, issued on 27 May 2021, published in the Swedish Code of Statutes on 28 May 2021, entered into force on 1 January 2022	This act adopted by the Swedish Parliament (Riksdagen) amends the Energy Tax Act (1994:1776), fully abolishing the reduction of the energy tax on fuels in industry, agriculture, forestry and aquaculture. Accessible at: <a href="https://svenskfattningssamling.se/sites/default/files/sfs/2021-05/SFS2021-410.pdf">https://svenskfattningssamling.se/sites/default/files/sfs/2021-05/SFS2021-410.pdf</a>
3	Act amending the Energy Tax Act (1994: 1776), no. SFS 2021:409, issued on 27 May 2021, published in the	This act adopted by the Swedish Parliament (Riksdagen) amends the Energy Tax Act (1994: 1776), partially abolishing the reduction of the energy tax on fuels in industry, agriculture, forestry and



	Swedish Code of Statutes on 28 May 2021, entered into force on 1 July 2021	aquaculture. Accessible at: <a href="https://www.xn--svenskfrfattningssamling-roc.se/sites/default/files/sfs/2021-05/SFS2021-409.pdf">https://www.xn--svenskfrfattningssamling-roc.se/sites/default/files/sfs/2021-05/SFS2021-409.pdf</a>
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### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### **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.**

The preamble on page 1 of the Act amending the Energy Tax Act (1994: 1776), no. SFS 2021:410 (evidence 2, *hereinafter referred to as the "Act"*), states that it has been adopted by the Swedish Parliament (*Riksdagen*). Footnote 1 on page 6 specifies that the Act entered into force on 1 January 2022.

The Act amends chapter 6a, article 1, number 8 of the Energy Tax Act which defines tax reductions on fuels in industry. According to the Act, only a reduction on CO<sub>2</sub> tax remains, whereas the reduction on energy tax for fuels used in Industry is abolished.

The Act further abolishes the reduced energy tax on fuels used in aquaculture, agriculture and forestry, as the Law does not contain any longer any reductions in the energy tax on fuels used in these industries. This is evidenced by comparing the Act with the act preceding it, which as per footnote 4 of the Act is the Act amending the Energy Tax Act (1994: 1776), no. SFS 2021:409 (*evidence 3, hereinafter referred to as the "Preceding Act"*), provided a reduction in energy tax on fuels in industry, agriculture, forestry, and aquaculture (chapter 6a, article 1, number 9, 10 and 11) equal to 35 %.

#### **This is the second of two steps to remove the reduction of energy tax on fuel in certain sectors.**

The reduction of energy tax for the sectors industry, aquaculture, agriculture and forestry is abolished as described above. The second step of the removal of the reduction of energy tax on fuel is therefore completed. The first step was assessed in milestone 15.

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 17 Entry into force of a law to adjust the taxable benefit rate for company cars

**Related Measure:** SE-C[A]-R[R3]: Adjusted taxable benefit rates for company cars

**Qualitative Indicator:** Provision in the law to adjust the taxable benefit rate for company cars indicating the entry into force

**Time:** Q3 2021

#### 1. Context:

The reform aims to establish a neutral taxation between receiving a company car as part of a salary compared to receiving only a cash salary.

Milestone 17 concerns the entry into force of legislation that adjusts the taxable benefit rate for company cars, so it better reflects the costs of privately owned cars.

Milestone 17 is the only milestone of this reform and has a final expected date for implementation on 30 September 2021.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Income Tax Act (1999:1229), no. SFS 2021:479, issued on 3 June 2021, published in the Swedish Code of Statutes on 5 June 2021, entered into force on 1 July 2021	This Act adopted by the Swedish Parliament (Riksdagen) adjusts the taxable benefit rate for company cars, amending the Income Tax Act. Accessible at: <a href="https://svenskforsfattningssamling.se/sites/default/files/sfs/2021-06/SFS2021-479.pdf">https://svenskforsfattningssamling.se/sites/default/files/sfs/2021-06/SFS2021-479.pdf</a> <a href="https://svenskforsfattningssamling.se/sites/default/files/sfs/2021-06/SFS2021-479.pdf">https://svenskforsfattningssamling.se/sites/default/files/sfs/2021-06/SFS2021-479.pdf</a>

3	Proposal for a modified car benefit calculation, no. 2020/21:156 dated on 18 March 2021, published on the Government website on 23 March 2021	The document details all proposed legislative changes to the Income Tax Act as compared to the original Act. The amendments in the Proposal correspond to those in the adopted amendment Act. The Proposal is a legal source for the interpretation of the Act. Accessible at: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2021/03/prop.-202021156/">https://www.regeringen.se/rattsliga-dokument/proposition/2021/03/prop.-202021156/</a> .
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### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### **Entry into force of a law to adjust the taxable benefit rate for company cars**

Footnote 1 on page 1 of the Act amending the Income Tax Act (1999:1229), no. SFS 2021:479 (*evidence 2, hereinafter referred to as the "Act"*), specifies that the Act entered into force on 1 July 2021.

The Act amends chapter 61, article 5 of the Income Tax Act, adjusting the taxable benefit rate for company cars. The Act defines how the value of the benefit rate for company cars must be calculated following its entry into force.

#### **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.**

As specified in the Act, Chapter 61, article 5 of the Income Tax Act uses four elements to calculate the taxable benefit rate of a company car: base amount, interest related amount, price related amount, and car tax in accordance with the Road Traffic Tax Act (2006: 227). The Act introduces the following adjustments, which is evident from the Act compared to page 4 of the Proposal for a modified car benefit calculation (*evidence 3, hereinafter referred to as the "Proposal"*), as it includes a comparison between the previous wording and the wording of the Act.

- The price related amount has been increased from 9% to 13%.
- The interest related amount has been adjusted from 75% of the government borrowing rate multiplied with the new car price of the model to 70% of the government borrowing rate multiplied by 0,01 and the new car price of the model.

According to the impact assessment on page 18 of the Proposal, the adjustments of the price related amount and the interested related amount better reflect the costs of privately owned cars, because it increases the taxable benefit rate of a company car as the taxable benefit rate according to article 5 of the Act is calculated by summing the four elements base amount, interest related amount, price related amount. Moreover, the impact assessment of the Proposal describes that the adjustment is expected to

lead on average to a 25% increase of the taxable value of a company car, so it better reflect the costs of privately owned cars (the Proposal pages 21, 22 and 26).

As the taxable value of a company car is increased, and with all other things being equal, the adjustment aligns with the objective of a more neutral taxation of a company car in comparison with cash salary. The Proposal's purpose statement on page 1 further reads: *"The aim is to ensure that the taxable value better reflects the cost of owning a privately owned car and achieving neutrality between income in the form of a car benefit and cash salary in accordance with the legislation intentions"*.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Target:** 19 T1: New study places in vocational training and adult education

**Related Measure:** SE-C[B]-I[I1]: More study places in regional adult vocational education

**Quantitative Indicator:** Number of full-time equivalent study places

**Baseline:** 0

**Target:** 1000

**Time:** Q4 2020

#### **1. Context:**

The objective of the investment is to provide more people with vocational training at upper secondary level and enable them to get a job. The focus is on individuals with the greatest need of education, such as unemployed or individuals with short previous education. The investment is expected to boost employment in the longer term.

Target 19 aims to increase the number of study places in regional vocational education by at least 1 000 in 2020. With this, the total number of full-time equivalent study places is expected to increase from 34 000 in 2019 to at least 35 000 in 2020.

Target 19 is the first step of the implementation of the investment, and it is accompanied by targets 20 and 21 in this payment request. It will be followed by target 22, related to the increase in the total number of full-time equivalent study places in the year 2023. The investment has a final expected date for implementation on 31 December 2023.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Annual Report of the Swedish National Agency for Education 2020	The annual report, published by the Swedish National Agency for Education in 2021, demonstrates the increase of study places in post-secondary vocational education to 35 000. The data included in the report is supported by official statistics, indicating the increase of the study places in post-secondary vocational education. The report indicates the data source and methodology used for compiling the data.

3	Annual study places and number of students per responsible municipality 2020	The extract from the database prepared by the National Agency for Education contains a list of the total number of created annual study places, including where the study places were created at the level of the municipalities.
4	List of municipalities having completed training in regional careers in 2020	The extract from the database prepared by the National Agency for Education contains a list of all municipalities that have collaborated within the different grant areas in 2020.
5	Annual study places and number of students in 2019 and 2020	The extract from the database prepared by the National Agency for Education contains a list of annual study places and the number of students for 2019 and 2020 respectively.
6	Training providers of regional vocational adult education 2020	The extract from the database prepared by the National Agency for Education contains the list of all training providers of regional vocational adult education in 2020, prepared by the National Agency for Education.
7	Ordinance on adult learning, no. SFS 2011:1108, issued on 3 November 2011, published in the Swedish Code of Statutes on 15 November 2011 and entered into force on 15 December 2011	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108</a>
8	Ordinance (2016:937) on state subsidies for regional vocational adult education, no. SFS 2016:937, issued on 27 October 2016, published in the Swedish Code of Statutes on 8 November 2016 and entered into force on 1 January 2017	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937</a>
9	Decision on the state grant adopted by the responsible national authority to fund the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
10	Transcript of the trainings submitted by the municipalities on the implementation of the trainings (including the number of students, course code and number of credit points earned)	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
11	Decision on the reporting issued by the responsible national authority confirming the outcome of the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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.**

As defined in Chapter 2, Article 2 of Ordinance (2011:1108) on adult learning (*hereinafter referred to as "Ordinance (2011:1108)"*) (Evidence 7), an annual full-time equivalent study place corresponds to 800 activity points (*verksamhetspoang*). In line with this and the data reported by the municipalities for 2020, the National Agency for Education (*Skolverket*) compiled the total number of education points, divided them by 800 and calculated the total number of annual study places. This number was rounded to the nearest number of full-time equivalent annual study places and resulted in a total of 38 182 annual study places supported between 1 February and 31 December 2020 (Evidence 5, page 1). This is 4 182 higher than the set baseline number of 34 000 annual study places for 2019 (Evidence 3, Table 1 and Evidence 5, page 1). As specified in Chapter 3, Article 7 of Ordinance (2011:1108) priority is given to individuals with the greatest needs in line with the criteria set out in the description of the measure.

Furthermore, in line with the description of the measure, **priority shall be given to individuals with the greatest need of education, for example unemployed or individuals with short previous education.** As specified in Chapter 3, Article 7 of Ordinance (2011:1108), in the selection process for adult education priority is given to individuals with the greatest needs, such as i) individuals who have not met the requirements for an upper secondary school diploma or have not completed any education equivalent to upper secondary level (point 2), and ii) individuals who are unemployed or at risk of becoming unemployed (point 3). In addition, as specified in Article 1 of Ordinance (2016:937) on state subsidies for regional vocational adult education (*hereinafter referred to as "Ordinance (2016:937)"*), the purpose of state subsidies for vocational education and training in municipal adult education at upper secondary level, which support the annual study places, is to lead to the development of skills that are in demand on the labour market.

Furthermore, in line with the description of the measure, **the measure shall be a temporary reinforcement of the existing Knowledge Boost, which provides vocational programmes for adults at upper secondary level.** The state subsidies and programmes for vocational education and training in municipal adult education at upper secondary level, as specified in Ordinance (2016:937), form part of the effort referred to by the Swedish Government as the Knowledge Boost. The support from the Recovery and Resilience Facility contributed to the increase in the number of annual study places to a total of 38 182 in 2020 (Evidence 3, Table 1 and Evidence 5, page 1).

Following the selection of a random sample of 60 units, drawn from a common pool of units for targets 19, 20 and 21, Sweden submitted the decisions on the state grants adopted by the responsible national authority to fund the trainings (Evidence 9), transcripts of the trainings submitted by the municipalities on the implementation of the trainings (Evidence 10), as well as the decisions on the reporting issued by the responsible national authority confirming the outcome of the trainings (Evidence 11). This evidence demonstrates that the individual trainings with the corresponding study points have been implemented and the state grants were accordingly paid out to the municipalities, thereby contributing to the creation of the total and new study places. The evidence provided for a sample of 60 units confirmed that the

requirement of the target has been met, since the implemented and supported trainings confirm the creation of the total and new study places in line with the applicable national calculation methodology.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled



**Preliminary Assessment – M/T specific section:**

**Non-repayable support**

**Number and name of the Target:** 20 T2: New study places in vocational training and adult education

**Related Measure:** SE-C[B]-I[I1]: More study places in regional adult vocational education

**Quantitative Indicator:** Number of full-time equivalent study places

**Baseline:** 1000

**Target:** 7800

**Time:** Q4 2021

**1. Context:**

The objective of the investment is to provide more people with vocational training at upper secondary level and enable them to get a job. The focus is on individuals with the greatest need of education, such as the unemployed or individuals with short previous education. The investment is expected to boost employment in the longer term.

Target 20 aims to increase the number of study places in regional vocational education by at least 6 800 in 2021. With this, the total number of full-time equivalent study places is expected to increase from 34 000 in 2019 to at least 40 800 in 2021.

Target 20 is the second target of the investment, and it follows the completion of target 19. It is accompanied by target 21 in this payment request. It will be followed by target 22, related to the increase in the total number of full-time equivalent study places in 2023. The investment has a final expected date for implementation on 31 December 2023.

**2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Annual Report of the Swedish National Agency for Education 2021	The annual report, published by the Swedish National Agency for Education in 2022, demonstrates the increase of study places in post-secondary vocational education to 35 000. The data included in the report is supported by official statistics, indicating the increase of the study places in post-secondary vocational

		education. The report indicates the data source, and the methodology used for compiling the data.
3	Annual study places and number of students per responsible municipality 2021	The extract from the database prepared by the National Agency for Education contains a list of the total number of created annual study places, including where the study places were created at the level of the municipalities.
4	Municipalities having completed training in regional careers in 2021	The extract from the database prepared by the National Agency for Education contains a list of all municipalities that have collaborated within the different grant areas in 2021.
5	Annual study places and number of students in 2019 and 2021	The extract from the database prepared by the National Agency for Education contains a list of all annual study places and the number of students for 2019 and 2021 respectively.
6	Training providers of regional vocational adult education 2021	The extract from the database prepared by the National Agency for Education contains the list of all training providers of regional vocational adult education in 2021, prepared by the National Agency for Education.
7	Ordinance on adult learning, no. SFS 2011:1108, issued on 3 November 2011, published in the Swedish Code of Statutes on 15 November 2011 and entered into force on 15 December 2011	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108</a> .
8	Ordinance (2016:937) on state subsidies for regional vocational adult education, no. SFS 2016:937, issued on 27 October 2016, published in the Swedish Code of Statutes on 8 November 2016 and entered into force on 1 January 2017	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937</a> .
9	Decision on the state grant adopted by the responsible national authority to fund the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
10	Transcript of the trainings submitted by the municipalities on the implementation of the trainings (including the number of	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

	students, course code and number of credit points earned)	
11	Decision on the reporting issued by the responsible national authority confirming the outcome of the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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.**

As defined in Chapter 2, Section 2 of the Ordinance (2011:1108) on adult learning (*hereinafter referred to as "Ordinance (2011:1108)"*), an annual full-time equivalent study place corresponds to 800 activity points (*verksamhetspoang*). In line with this and the data reported by the municipalities for 2021, the National Agency for Education (*Skolverket*) compiled the total number of education points, divided them by 800 and calculated the total number of annual study places. This number was rounded to the nearest number of full-time equivalent annual study places and resulted in a total of 43 242 annual study places supported in 2021 (Evidence 5, page 1). This is 9 242 higher than the set baseline number of 34 000 annual study places for 2019 (Evidence 3, Table 1 and Evidence 5, page 1). As specified in Chapter 3, Article 7 of Ordinance (2011:1108) priority is given to individuals with the greatest needs in line with the criteria set out in the description of the measure.

Furthermore, in line with the description of the measure, **priority shall be given to individuals with the greatest need of education, for example unemployed or individuals with short previous education.** As specified in Chapter 3, Article 7 of Ordinance (2011:1108), in the selection process for adult education priority is given to individuals with the greatest needs, such as i) individuals who have not met the requirements for an upper secondary school diploma or have not completed any education equivalent to upper secondary level (point 2), and ii) individuals who are unemployed or at risk of becoming unemployed (point 3). In addition, as specified in Article 1 of Ordinance (2016:937) on state subsidies for regional vocational adult education (*hereinafter referred to as "Ordinance (2016:937)"*), the purpose of state subsidies for vocational education and training in municipal adult education at upper secondary level, which support the annual study places, is to lead to the development of skills that are in demand on the labour market.

Furthermore, in line with the description of the measure, **the measure shall be a temporary reinforcement of the existing Knowledge Boost, which provides vocational programmes for adults at upper secondary level.** The state subsidies and programmes for vocational education and training in municipal adult education at upper secondary level, as specified in Ordinance (2016:937), form part of the effort referred to by the Swedish Government as the Knowledge Boost. The support from the Recovery and Resilience Facility contributed to the increase in the number of annual study places to a total of 43 242 in 2021 (Evidence 3, Table 1 and Evidence 5, page 1).

Following the selection of a random sample of 60 units, drawn from a common pool of units for targets 19, 20 and 21, Sweden submitted the decisions on the state grants adopted by the responsible national authority to fund the trainings (Evidence 9), transcripts of the trainings submitted by the municipalities on the implementation of the trainings (Evidence 10), as well as the decisions on the reporting issued by the responsible national authority confirming the outcome of the trainings (Evidence 11). This evidence demonstrates that the individual trainings with the corresponding study points have been implemented and the state grants were accordingly paid out to the municipalities, thereby contributing to the creation of the total and new study places. The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, since the implemented and supported trainings confirm the creation of the total and new study places in line with the applicable national calculation methodology.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Target:** 21 T3: New study places in vocational training and adult education

**Related Measure:** SE-C[B]-I[I1]: More study places in regional adult vocational education

**Quantitative Indicator:** Number of full-time equivalent study places

**Baseline:** 7800

**Target:** 15700

**Time:** Q4 2022

### **1. Context:**

The objective of the investment is to provide more people with vocational training at upper secondary level and enable them to get a job. The focus is on individuals with the greatest need of education, such as unemployed or individuals with short previous education. The investment is expected to boost employment in the longer term.

Target 21 aims to increase the number of study places in regional vocational education by at least 7 900 in 2022. With this, the total number of full-time equivalent study places is expected to increase from 34 000 in 2019 to at least 41 900 in 2022.

Target 21 is the third target of the investment, and it follows the completion of target 20. It will be followed by target 22, related to the increase in the total number of full-time equivalent study places in 2023. The investment has a final expected date for implementation on 31 December 2022.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Annual Report of the Swedish National Agency for Education 2022	The annual report, published by the Swedish National Agency for Education in 2023, demonstrates the increase of study places in post-secondary vocational education to 35 000. The data included in the report is supported by official statistics, indicating the increase of the study places in post-secondary vocational education. The report indicates the data source and the methodology used for compiling the data.

3	Annual study places and number of students per responsible municipality 2022	The extract from the database prepared by the National Agency for Education contains a list of the total number of created annual study places, including where the study places were created at the level of the municipalities.
4	Municipalities having completed training in regional careers in 2022	The extract from the database prepared by the National Agency for Education contains a list of all municipalities that have collaborated within the different grant areas in 2022.
5	Annual study places and number of students in 2019 and 2022	The extract from the database prepared by the National Agency for Education contains a list of all annual study places and the number of students for 2019 and 2022 respectively.
6	Training providers of regional vocational adult education 2022	The extract from the database prepared by the National Agency for Education contains the list of all training providers of regional vocational adult education in 2022, prepared by the National Agency for Education.
7	Ordinance on adult learning, no. SFS 2011:1108, issued on 3 November 2011, published in the Swedish Code of Statutes on 15 November 2011 and entered into force on 15 December 2011	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108</a> .
8	Ordinance (2016:937) on state subsidies for regional vocational adult education, no. SFS 2016:937, issued on 27 October 2016, published in the Swedish Code of Statutes on 8 November 2016 and entered into force on 1 January 2017	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937</a> .
9	Decision on the state grant adopted by the responsible national authority to fund the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
10	Transcript of the trainings submitted by the municipalities on the implementation of the trainings (including the number of students, course code and number of credit points earned)	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

11	Decision on the reporting issued by the responsible national authority confirming the outcome of the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
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### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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 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.**

As defined in Chapter 2, Section 2 of the Ordinance (2011:1108) on adult learning (*hereinafter referred to as "Ordinance (2011:1108)"*), an annual full-time equivalent study place corresponds to 800 activity points (*verksamhetspoang*). In line with this and the data reported by the municipalities for 2021, the National Agency for Education (*Skolverket*) compiled the total number of education points, divided them by 800 and calculated the total number of annual study places. This number was rounded to the nearest number of full-time equivalent annual study places and resulted in a total of 42 026 annual study places supported in 2022. This is 8 026 higher than the set baseline number of 34 000 annual study places for 2019 (Evidence 3, Table 1 and Evidence 5, page 1). As specified in Chapter 3, Article 7 of Ordinance (2011:1108) priority is given to individuals with the greatest needs in line with the criteria set out in the description of the measure.

Furthermore, in line with the description of the measure, **priority shall be given to individuals with the greatest need of education, for example unemployed or individuals with short previous education.** As specified in Chapter 3, Article 7 of Ordinance (2011:1108), in the selection process for adult education priority is given to individuals with the greatest needs, such as i) individuals who have not met the requirements for an upper secondary school diploma or have not completed any education equivalent to upper secondary level (point 2), and ii) individuals who are unemployed or at risk of becoming unemployed (point 3). In addition, as specified in Article 1 of Ordinance (2016:937) on state subsidies for regional vocational adult education (*hereinafter referred to as "Ordinance (2016:937)"*), the purpose of state subsidies for vocational education and training in municipal adult education at upper secondary level, which support the annual study places, is to lead to the development of skills that are in demand on the labour market.

Furthermore, in line with the description of the measure, **the measure shall be a temporary reinforcement of the existing Knowledge Boost, which provides vocational programmes for adults at upper secondary level.** The state subsidies and programmes for vocational education and training in municipal adult education at upper secondary level, as specified in Ordinance (2016:937), form part of the effort referred to by the Swedish Government as the Knowledge Boost. The support from the Recovery and Resilience Facility contributed to the increase in the number of annual study places to a total of 42 026 in 2022 (Evidence 3, Table 1 and Evidence 5, page 1).

Following the selection of a random sample of 60 units, drawn from a common pool of units for targets 19, 20 and 21, Sweden submitted the decisions on the state grants adopted by the responsible national

authority to fund the trainings (Evidence 9), transcripts of the trainings submitted by the municipalities on the implementation of the trainings (Evidence 10), as well as the decisions on the reporting issued by the responsible national authority confirming the outcome of the trainings (Evidence 11). This evidence demonstrates that the individual trainings with the corresponding study points have been implemented and the state grants were accordingly paid out to the municipalities, thereby contributing to the creation of the total and new study places. The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, since the implemented and supported trainings confirm the creation of the total and new study places in line with the applicable national calculation methodology.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled



## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 23 Entry into force of the higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language

**Related Measure:** SE-C[B]-R[R1]: Higher compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language

**Qualitative Indicator:** 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

**Time:** Q3 2020

### 1. Context:

The objective of this reform is to provide economic incentives for municipalities to offer a combination of vocational training for adults and Swedish language training, while shortening the study period and increasing the number of study places for the respective target group, enabling them to seek and find employment faster.

Milestone 23 concerns the amendments of the respective legal act establishing an increased amount of state compensation for training courses that combine vocational training in healthcare and social care, as well as Swedish language trainings.

Milestone 23 is the only milestone of this reform. The reform has a final expected date for implementation on 30 September 2020.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Ordinance amending the Ordinance (2016:937) on state subsidies for regional vocational adult education, no. SFS 2021:745, issued on 23 June 2021, published in the Swedish Code of Statutes on 30 June 2021, entered into force on 1 August 2021	This ordinance adopted by the Government amends the ordinance on state subsidies for regional vocational adult education, increasing the compensation level for vocational training in combination with Swedish for Immigrants and Swedish as a second language. Accessible at: <a href="https://svenskfattningssamling.se/doc/2021745.html">https://svenskfattningssamling.se/doc/2021745.html</a> .
3	Ordinance on state subsidies for regional vocational adult	The original ordinance on state subsidies for regional vocational adult education adopted by the Government

education, no. SFS 2016:937, issued on 27 October 2016, published in the Swedish Code of Statutes on 8 November 2016, entered into force on 1 January 2017	and accessible at: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937</a> .
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### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### Entry into force of the law

The Ordinance of amending Ordinance (2016:937) on state subsidies for regional vocational adult education (*hereinafter referred to as “the Amendment of the Ordinance on state subsidies”*) was published in the Official Journal on 30 June 2021. As stipulated in the Amendment of the Ordinance on state subsidies (page 2, point 1), the ordinance entered into force on 1 August 2021.

**It shall establish an increased state compensation rate for training courses that combine vocational training in health- and social care and Swedish language training.** Furthermore, in line with the description of the measure, **this shall be done through amendments of the respective legal act increasing the amount of state compensation for such combined courses.**

As defined in Article 24 of the Ordinance on state subsidies for regional vocational adult education (*hereinafter referred to as “the Ordinance on state subsidies”*), the state compensation rate for regional vocational training is granted in the amount of SEK 50 000 per annual study place. Furthermore, it is specified in Article 28 of the Ordinance on state subsidies that the support is granted for vocational training in the professional subjects of health- and social care. In accordance with Article 31a of the Amendment of the Ordinance on state subsidies, the state compensation rate is increased to SEK 110 000 per annual study place for vocational training in regional vocational education when the vocational education and training is combined with i) training in Swedish for immigrants or Swedish as a second language; and ii) supporting actions aimed at empowering students to achieve the objectives of education (such as study guidance in the student’s native language and other support materials to enable the combined training).

Furthermore, in line with the description of the measure, **the 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.** Vocational training in municipal adult education is a municipal responsibility and in line with Article 20, point 2 of the Amendment of the Ordinance on state subsidies, the collaborating municipalities must finance a total number of annual study places in addition to the annual study places for which they are granted a state subsidy. The additional annual study places must correspond to at least three-sevenths of the annual study places for which they receive state subsidies. The increased state compensation rate as defined in Article 31a of the Amendment of the Ordinance on state subsidies thereby supports Investment 1 (More study places in regional adult vocational education) and contributes to an increase in the overall number of study places in regional adult vocational education. As defined in Article 1 of the Ordinance on state subsidies, the focus of the

law is on vocational training in municipal adult education at upper secondary level and on obtaining the needed language skills.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 27 New study places in post-secondary vocational education

**Related Measure:** SE-C[B]-I[I2]: More study places in higher vocational education

**Quantitative Indicator:** Number of full-time equivalent study places

**Baseline:** 0

**Target:** 14900

**Time:** Q4 2023

### 1. Context:

The objective of the investment is to improve the education, training and transition prospects and allow more people to obtain higher vocational education. The investment aims to meet the needs of the labour market and to ensure the upskilling of the labour force. The additional study places in higher vocational education are also expected to contribute to the digital transition.

Target 27 aims to increase the number of annual study places in higher vocational education by at least 14900.

Target 27 is the only target of this investment. The investment has a final expected date for implementation on 31 December 2023.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Report from the Swedish National Agency for Higher Vocational Education 2020 - 2023	The report indicates the data source and the methodology used for compiling the data on the calculation of the number of total study places and the calculation of the percentage of the data/IT or and digital transition related posts.
3	Summary of study places 2020-2023	This is an extract from the national database prepared by the Swedish National Agency, which contains the statistics on the allocation of study places and by field of study demonstrating the percentage of the additional study places in Higher Vocational Education within the fields of data/IT or contribute to the digital transition in some other way. The annex also contains the funds paid per field of study and to the training providers within the vocational education institutions.

4	Annual report 2023	The Annual report prepared by the Swedish National Agency contains a list of the study places created, indicating the institutions where the study places were created including the classification by field. The document also demonstrates the increase of study places in post-secondary vocational education. The data included in the report is supported by official statistics and indicates the data source and the methodology used for compiling the data.
5	Act on Higher Vocational Education, no. SFS 2009:128, issued on 5 March 2009, published in the Swedish Code of Statues on 17 March 2009 and entered into force on 15 April 2009	The Act adopted by the Parliament is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2009128-om-yrkeshogskolan_sfs-2009-128/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2009128-om-yrkeshogskolan_sfs-2009-128/</a> .
6	Ordinance on Higher Vocational Education, no. SFS 2009:130, issued on 5 March 2009, published in the Swedish Code of Statues on 17 March 2009 and entered into force on 15 April 2009	The Ordinance adopted by the Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2009130-om-yrkeshogskolan_sfs-2009-130/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2009130-om-yrkeshogskolan_sfs-2009-130/</a> .
7	Decision on the state grant adopted by the responsible national authority in order to fund the trainings	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
8	Transcript of the trainings provided by the responsible training providers	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
9	Notification of the payment from the responsible national authority to the recipient of the support	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

#### **14 900 new study places shall be created.**

As defined in Article 2 of Act on Higher Vocational Education (Evidence 5), a study place corresponds to a student place in full-time education, which lasts 40 weeks. As further specified in Chapter 2, Article 2 of the Ordinance on Higher Vocational Education (Evidence 6), the scope of the training is defined according to a points system, with five higher education points corresponding to a full-time course of one week. In line with this and the data reported by the training providers between 2020-2023, the National Agency for Higher Vocational Education calculated the total number of annual study places by dividing the total

amount of state funds paid to the training providers within the vocational education institutions by the average cost of a one-year training (200 higher education points) in the respective year (Evidence 2, page 1 and Evidence 3, column AJ). With this calculation, the total amount of state funds for the period from 1 February 2020 to 31 December 2023 was SEK 12.565.490.717 (Evidence 2, page 2 and Evidence 3, column AJ). As defined in Evidence 3 (column AE), the total number of supported annual study places in post-secondary vocational education was rounded to 187 698. This represents in total 15 398 new study places as compared to the initially planned national expansion of study places for the years 2020-2023 respectively.

**The measure shall target individuals with upper secondary education or equivalent who seek a qualified vocational qualification.**

As specified in Article 5 of the Act on Higher Vocational Education, education in higher vocational education must be based on the knowledge that students acquire in national programmes in upper secondary school or equivalent knowledge. To be eligible for admission to the vocational education programmes supported by the measure, and as specified in Chapter 3, Article 1 of the Ordinance on Higher Vocational Education, individuals need to have completed an upper secondary school diploma in upper secondary school or in municipal adult education (point 1) or have equivalent knowledge (point 4).

Furthermore, in line with the description of the measure, **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.** As defined in the Evidence 2 (pages 2-6), the calculation for determining the share of study places within the fields of data/IT or that contribute to the digital transition in some other way is based on the following criteria: a) educational field, b) name of the training, c) name of the course and d) the Swedish Education Classification established by Statistics Sweden (*Statistikmyndigheten* SCB), which groups trainings according to their level and education focus. All the criteria are focused on data, IT and digital fields. In line with this methodology and based on the data from the database of the Agency for Higher Vocational Education, 67% of the total, as well as the additional, study places created in higher vocational education between 2020 and 2023 are considered to be within the area of data, IT, or related areas that contribute to the digital transition in some other way (Evidence 3, columns AA and AB).

Following the selection of a random sample of 60 units, Sweden submitted the decisions on the state grants adopted by the responsible national authority to fund the trainings (Evidence 7), transcripts of the trainings provided by the responsible training providers (Evidence 8), as well as the notifications of payment from the responsible national authority to the recipients of the support (Evidence 9). This evidence demonstrates that the individual trainings have been implemented and the state grants were accordingly paid out to the training providers, thereby contributing to the creation of the total and new full-time equivalent study places. The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, since the implemented and supported trainings confirm the creation of the total and new full-time equivalent study places in line with the applicable national calculation methodology.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Target:** 28 T1: Additionally registered students in higher education

**Related Measure:** SE-C[B]-I[I3]: Resources to meet demands for education at universities and other higher education institutions

**Quantitative Indicator:** Number of full-time equivalent registered students

**Baseline:** 0

**Target:** 9000

**Time:** Q4 2021

#### **1. Context:**

The objective of this investment is to increase the funding of universities and other higher education institutions to enable a greater number of registered full-time students. This is expected to help tackle the challenges of the labour market by generating higher employment levels, greater productivity and strengthen the supply of a well-educated labour force. The investment is also expected to increase digital skills or contribute to the digital transition.

Target 28 concerns additional 9000 full-time equivalent registered students in higher education in 2021. This is expected to lead to an increase of the total number of full-time equivalent students to 309 400 in 2021.

Target 28 is the first step of the implementation of the investment and it is accompanied by target 29 in this payment request. It will be followed by target 30, target 31 and target 32, related to additional full-time equivalent registered students in the years 2023, 2024 and 2025 respectively as compared to the baseline of 300 400 registered full year students in 2019. The investment has a final expected date for implementation on 31 December 2025.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Extract of the number of full-time students per Higher Education Institution in 2021	The extract contains data on the increase in the number of full-time students in higher education institutions and universities, as well as the list of the higher education institutions in which students were enrolled with the exact number of full-time equivalent registered students

		enrolled. The data is extracted from the national study administration system ( <i>Ladok</i> ), where all admissions and course registrations are made.
3	Model for calculating digital content 2021	The document sets out the methodology for the calculation of the digital content and includes information on how many of the additional study places are increasing digital skills or contributing to the digital transition. The document also contains statistics on the allocation of places by field of study.
4	Annual Report 2022	The report published by the Chancellor of Universities in 2022 provides an overview of the current situation and long-term development of the higher education sector.
5	Summary of the annual reports of higher education institutions for 2021	The summary compiles data from 33 annual reports provided by the universities and higher education institutions for 2021.
6	33 Annual reports of higher education institutions	This covers the individual annual reports of 33 universities and higher education institutions in Sweden.
7	Budget Bill 2021	The Budget Bill for 2021 (Bill. Prop. 2020/21:1) approved by the Government covers Expenditure area 16: Education and university research. The Budget Bill sets out the proposal for the budget for 2021, which correspond to the approved budget. The Bill is accessible at: <a href="https://regeringen.se/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf">regeringen.se/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf</a> .

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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.**

As defined in the Extract of the number of full-time students per Higher Education Institution in 2021 (column I) (evidence 2), which compiles the data from the national study administration system (*Ladok*), and as supported by the 33 Annual reports of higher education institutions (evidence 6), the Swedish Higher Education Authority reported a total of 326 546 full-time equivalent registered students on any course given by the universities during the autumn 2021 semester. Compared to the baseline of 300 400 registered full-time equivalent students in 2019, this represents an additional registration of 26 146 full-time equivalent students in 2021.

Furthermore, in line with the description of the measure, **the investment shall focus on scaling up the education at universities and other higher education institutions to tackle the challenges in the labour**



**market.** As outlined in the Annual report for 2022 (Chapter 5, pages 71-73), there is an increased demand for higher education graduates in many areas (such as in nursing, teaching, dentistry and engineering), and students who graduate with a higher education degree have a better position in the labour market. To meet the labour market demands for higher education graduates, the Swedish government is continuing to invest in the expansions of higher education and in increasing the number of full-time students, in particular in those education areas where the shortage of personnel is the greatest (Budget Bill 2021, Chapter 5.5.2 and Chapter 5.7, Tables 5.11 and 5.12).

Furthermore, in line with the description of the measure, **a focus shall be on programmes geared towards shortage occupations and to enable re-skilling and further studies.** As stated in Budget Bill 2021 (Chapter 5.5.2), the Swedish government is increasing support for programmes and studies, which are targeting shortage occupations, such as nursery education, Early Childhood Education and Care (ECEC) teacher and teacher training programmes, engineering training, training courses of importance to community building and health education. Budget Bill 2021 (Chapter 5.7) further details the increase in support for shortage occupation programmes per university and higher education institution in 2021. The more specific developments per different higher education institution in terms of programmes and student enrolment are detailed in the reports of the higher education institutions (Evidence 6).

Furthermore, in line with the description of the measure, **the investment shall increase the funding of universities and other higher education institutions to enable a greater number of full-time students (study places), reinforce society, meet people's needs for training that leads to jobs, enable transition to better equip individuals for the future labour market and improve welfare, and boost competitiveness of the Swedish business sector.** As explained in Annual Report 2022 (Chapter 7, page 106), higher education is mainly financed through national funding directly allocated by the Government to higher education institutions. The Recovery and Resilience Fund support is an integral part of the overall higher education funding and contributes to the increase in the funding. With this, the direct national allocations amounted to SEK 29.7 billion in total in 2021. The increase in the funding is further detailed in Budget Bill 2021, (Chapter 5.7), which sets out the financing for 2021 for each individual university and higher education institution. In line with the increased funding, additional 26 146 full-time equivalent students were registered in 2021 (Evidence 1, Column I). To reinforce society, meet people's needs for training that leads to jobs, enable transition to better equip individuals for the future labour market and improve welfare, and boost competitiveness of the Swedish business sector, the Swedish government is continuing to invest in the expansions of higher education and in increasing the number of full-time students, in particular in those education areas where the shortage of personnel in the labour market is the greatest (such as for nursery education, ECEC teacher and teacher training programmes, engineering training, training courses of importance to community building and health education) (Budget Bill 2021, Chapter 5.5.2 and Chapter 5.7, Tables 5.11 and 5.12).

Finally, in line with the description of the measure, **on average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way.** As defined in the Model for calculating digital content 2021 (pages 3-4), the contribution to digital skills or the digital transition is determined on the basis of a flat-rate calculation, which takes into account a) the number of new full-time students per area of education and training reported by the higher education institutions, b) the content of the courses, which are classified into 21 areas of education and training, c) the objectives of the diploma scheme related to digital skills and competences for different degrees. In line with this methodology and based on the data from the national study administration system (*Ladok*), the digital content is considered to be more prominent (meaning that it goes beyond supporting just basic digital skills) for 9 out of 21 areas of education and training. The percentage is then calculated in a two-step approach as two

universities (Swedish Defence University and Sweden's University of Agricultural Sciences) were considered outside the set methodology. This means that instead of the total additional 26 146 full-time equivalent students, 25 040 full-time equivalent students were considered at the first step, with the digital content being more prominent for 11 720 full-time equivalent students (corresponding to an average of 46.8%). At the second step, the same average was considered for the two mentioned universities. This means that on average 46.8% of the additional full-time study places reported in 2021 are contributing towards increasing digital skills or are contributing to the digital transition in some other way.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 29 T2: Additionally registered students in higher education

**Related Measure:** SE-C[B]-I[I3]: Resources to meet demands for education at universities and other higher education institutions

**Quantitative Indicator:** Number of full-time equivalent registered students

**Baseline:** 9000

**Target:** 19000

**Time:** Q4 2022

#### 1. Context:

The objective of this investment is to increase the funding of universities and other higher education institutions to enable a greater number of registered full-time students. This is expected to help tackle the challenges of the labour market by generating higher employment levels, greater productivity and strengthen the supply of a well-educated labour force. The investment is also expected to increase digital skills or contribute to the digital transition.

Target 29 concerns additional 10 000 full-time equivalent registered students in higher education in 2022. This is expected to lead to an increase of the total number of full-time equivalent students to 310 400 in 2022.

Target 29 is the second target of the investment, and it follows the completion of target 28. It will be followed by target 30, target 31 and target 32, related to additional full-time equivalent registered students in the years 2023, 2024 and 2025 respectively as compared to the baseline of 300 400 registered full year students in 2019. The investment has a final expected date for implementation on 31 December 2025.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled
2	Extract of the number of full-time students per Higher Education Institution in 2022	The extract contains data on the increase in the number of full-time students in higher education institutions and universities, as well as the list of the higher education institutions in which students were enrolled with the exact number of full-time equivalent registered students enrolled. The data is extracted from the national study administration system ( <i>Ladok</i> ), where all admissions and course registrations are made.

3	Model for calculating digital content 2022	The document sets out the methodology for the calculation of the digital content and includes information on how many of the additional study places are increasing digital skills or contributing to the digital transition. The document also contains statistics on the allocation of places by field of study.
4	Annual Report 2023	The report published by the Chancellor of Universities in 2023 provides an overview of the current situation and long-term development of the higher education sector.
5	Summary of the annual reports of higher education institutions for 2023	The summary compiles data from 33 annual reports provided by the universities and higher education institutions for 2022.
6	33 Annual reports of higher education institutions	The covers the individual annual reports of 33 universities and higher education institutions in Sweden.
7	Budget Bill 2022	The Budget Bill for 2022 (Bill. Prop. 2021/22:1) issued by the Government covers Expenditure area 16: Education and university research. The Budget Bill sets out the proposal for the budget for 2021, which correspond to the approved budget. The Bill accessible at: <a href="https://regeringen.se/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf">regeringen.se/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf</a> .

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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 of 310 400 full-time students in Q4 2022.**

As defined in the Extract of the number of full-time students per Higher Education Institution in 2022 (column I) (Evidence 2), which compiles the data from the national study administration system (*Ladok*), and as supported by the 33 Annual reports of higher education institutions (evidence 6), the Swedish Higher Education Authority reported a total of 318 444 full-time equivalent registered students on any course given by the universities during the autumn 2022 semester. Compared to the baseline of 300 400 registered full-time equivalent students in 2019, this represents an additional registration of 18 044 full-time equivalent students in 2022.

Furthermore, in line with the description of the measure, **the investment shall focus on scaling up the education at universities and other higher education institutions to tackle the challenges in the labour market.** As outlined in the Annual report for 2023 (Chapter 3, pages 56-57), there is an increased demand for higher education graduates in many areas (such as in teaching, Early Childhood Education and Care (ECEC), nursing, health and technical professions), and students who graduate with a higher education degree have a better position in the labour market. To meet the labour market demands for higher education graduates, the Swedish government is continuing to invest in the expansions of higher

education and in increasing the number of full-time students, in particular in those education areas where the needs are the greatest (Budget Bill 2022, Chapter 6.5.1 and 6.5.2).

Furthermore, in line with the description of the measure, **a focus shall be on programmes geared towards shortage occupations and to enable re-skilling and further studies**. As stated in the Budget Bill 2022 (Chapters 6.5.1, 6.5.4 and 6.5.5), the Swedish government is focusing on programmes and studies, which are targeting shortage occupations, such as ECEC teacher and teacher training programmes, as well as nursing and health education, where the interest in the training programmes has been increasing. The more specific developments per different higher education institution in terms of programmes and student enrolment are detailed in the reports of the higher education institutions (Evidence 6).

Furthermore, in line with the description of the measure, **investment shall increase the funding of universities and other higher education institutions to enable a greater number of full-time students (study places), reinforce society, meet people's needs for training that leads to jobs, enable transition to better equip individuals for the future labour market and improve welfare, and boost competitiveness of the Swedish business sector**. As explained in the Annual Report 2023 (Chapter 7, page 116), higher education is mainly financed through national funding directly allocated by the Government to higher education institutions. The Recovery and Resilience Fund support is an integral part of the overall higher education funding and contributes to the increase in the funding. With this, the direct national allocations amounted to SEK 29.3 billion in total in 2022. The increase in the funding is further detailed in the Budget Bill 2022 (Chapter 6.6), which sets out the financing for 2022 for each individual university and higher education institution. In line with the increased funding, additional 18 044 full-time equivalent students were registered in 2022 (Evidence 2, Column I). To reinforce society, meet people's needs for training that leads to jobs, enable transition to better equip individuals for the future labour market and improve welfare, and boost competitiveness of the Swedish business sector, the Swedish government is continuing to invest in the expansions of higher education and in increasing the number of full-time students, in particular in those education areas where the needs of the labour market are the greatest (such as for nursery education, ECEC teacher and teacher training programmes, and health education) (Budget Bill 2022, Chapters 6.5.1, 6.5.4 and 6.5.5).

Furthermore, in line with the description of the measure, **on average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way**. As defined in the Evidence 3 (pages 3-4), the contribution to digital skills or the digital transition is determined on the basis of a flat-rate calculation, which takes into account a) the number of new full-time students per area of education and training reported by the higher education institutions, b) the content of the courses, which are classified into 21 areas of education and training, c) the objectives of the diploma scheme related to digital skills and competences for different degrees. In line with this methodology and based on the data from the national study administration system (*Ladok*), the digital content is considered to be more prominent (meaning that it goes beyond supporting just basic digital skills) for 9 out of 21 areas of education and training. The percentage is then calculated in a two-step approach as two universities (Swedish Defence University and Sweden's University of Agricultural Sciences) were considered outside the set methodology. This means that instead of the total additional 18 044 full-time equivalent students, 15 634 full-time equivalent students were considered at the first step, with the digital content being more prominent for 7 638 full-time equivalent students (corresponding to an average of 48.9%). At the second step, the same average was considered for the two mentioned universities. This means that on average 48.9% of the additional full-time study places reported in 2022 are contributing towards increasing digital skills or are contributing to the digital transition in some other way.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 33 Entry into force of the legislative amendments to modernise employment protection and enhance greater transition possibilities

**Related Measure:** SE-C[B]-R[R2]: Employment protection act and greater transition possibilities

**Qualitative Indicator:** Provision in the law establishing greater employment protection and transition possibilities for employees indicating the entry into force.

**Time:** Q2 2022

### 1. Context:

The objective of the reform is to adapt and modernise the employment protection and thereby improve the mobility and flexibility on the labour market for both the employers and employees. The reform is helping employers to better adapt their activities and maintain their competitiveness. It also aims to strengthen employee protection while fostering the continuous development of their skills, thereby enhancing their employability.

Milestone 33 concerns the entry into force of the legislative amendments to the relevant legislative acts, specifically the Employment protection act and the new laws on transition student finance and on basic transition and skill support on the labour market.

Milestone 33 is the only milestone of this reform and has a final expected date for implementation on 30 June 2022.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act amending the Employment Protection Act (1982:80), no. SFS 2022:835, issued on 9 June 2022, published in the Swedish Code of Statutes on 15 June 2022, entered into force on 30 June 2022	The Act adopted by the Swedish Parliament ( <i>Riksdagen</i> ) is accessible at: <a href="https://svensksforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-835.pdf">https://svensksforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-835.pdf</a> .
3	Proposal of 17 March 2022 for flexibility, adaptability, and security in the labour market, published on 22	The document details all proposed legislative changes to the Employment Protection Act as compared to the original Act. The amendments in the Proposal correspond to those in the adopted amendment Act. The Proposal is a legal source for the interpretation of the Act. Accessible at:

	March 2022, item SFS 2021/22:176	<a href="https://www.regeringen.se/rattsliga-dokument/proposition/2022/03/prop.-202122176/">https://www.regeringen.se/rattsliga-dokument/proposition/2022/03/prop.-202122176/</a> .
4	Act on Transition Student Financial Aid, no. SFS 2022:856, issued on 9 June 2022, published in the Swedish Code of Statutes on 15 June 2022, entered into force on 30 June 2022	The Act adopted by the Swedish Parliament ( <i>Riksdagen</i> ) on Transition Student Financial Aid is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2022856-om-omstallningsstudiestod_sfs-2022-856/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2022856-om-omstallningsstudiestod_sfs-2022-856/</a> .
5	Ordinance (SFS 2022:857) on Transition Student Financial Aid, issued on 9 June 2022, published in the Swedish Code of Statutes on 15 June 2022, entered into force on 30 June 2022	The ordinance adopted by the Swedish Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2022857-om-omstallningsstudiestod_sfs-2022-857/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2022857-om-omstallningsstudiestod_sfs-2022-857/</a> .
6	Act on Basic Transition and Skills Support, no. SFS 2022:850, issued on 9 June 2022, published in the Swedish Code of Statutes on 15 June 2022, item, entered into force on 30 June 2022	The Act adopted by the Swedish Parliament ( <i>Riksdagen</i> ) on Basic Transition and Skills Support is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2022850-om-grundlaggande-omstallnings-och_sfs-2022-850/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2022850-om-grundlaggande-omstallnings-och_sfs-2022-850/</a> .
7	Ordinance (SFS 2022:852) on Basic Transition and Skills Support, issued on 9 June 2022, published in the Swedish Code of Statutes on 15 June 2022, entered into force on 1 October 2022 in respect of Sections 2-4 and 9-11 and on 30 June 2022 for the other Sections	The ordinance adopted by the Swedish Government is accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2022852-om-grundlaggande_sfs-2022-852/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2022852-om-grundlaggande_sfs-2022-852/</a> .

### 3. Analysis:

The justification and substantiating evidence provided by the Sweden authorities cover all constitutive elements of the milestone.

**Entry into force, following adoption by the Swedish parliament, of the legislative 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 Act amending the Employment Protection Act (1982:80) (*hereinafter referred to as “the amended Employment Protection Act”*) was issued on 9 June 2022 and published in the Swedish Code of Statutes



on 15 June 2022. As stipulated in the amended Employment Protection Act (page 8, point 1), the amendments entered into force on 30 June 2022.

The Act on Basic Transition and Skills Support (*hereinafter referred to as “the Act on Basic Transition and Skills Support”*) was issued on 9 June 2022 and published in the Swedish Code of Statutes on 15 June 2022. As stipulated in the Act (page 4, point 1), the Act entered into force on 30 June 2022.

The Act on Transition Student Financial Aid (*hereinafter referred to as “the Act on Transition Student Financial Aid”*) was issued on 9 June 2022 and published in the Swedish Code of Statutes on 15 June 2022. As stipulated in the Act (page 11, point 1), the Act entered into force on 30 June 2022.

**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.**

To increase the predictability of dismissals on personal grounds for both employers and employees, Article 7 of the amended Employment Protection Act now defines that a dismissal by the employer must be based on specific objective reasons at the time of the dismissal, which may be the lack of work or circumstances specific to the individual employee. Furthermore, Article 34 of the amended Employment Protection Act now specifies that in the event of a dispute concerning the dismissal of an employee, the court may not order the continuation of the employment relationship after the expiry of the notice period for the period up to the final decision. This reduces the risk of an employer having to bear the wage costs of the employee regardless of whether the dismissal was valid or not.

Article 22 of the amended Employment Protection Act now specifies that in the event of dismissals due to lack of work and before determining the order of priority for dismissals, an employer is now entitled to exempt from the order of priority at most three employees who, according to the employer's assessment, are of particular importance to the continued operation. This rule applies to all employers, regardless of the number of employees and gives employers greater flexibility to adapt their activities and compete, as well as to retain key skills in the context of restructuring.

To ensure better protection and predictability for employees in the event of a company reorganisation, the new Article 7a of the amended Employment Protection Act specifies that employers must comply with special rotation rules, in particular for employees with a shorter term of employment (points 1 and 2). Furthermore, the new Article 7b specifies that an employee who accepts a relocation offer to a new position is entitled to a transition period and that during this transition period, which starts when the employee accepts the offer and should not exceed three months, the employee retains their employment rate and employment benefits.

To strengthen the protection of workers in fixed-term employment contracts and improve access to open-ended contracts, Article 5 of the amended Employment Protection Act defines three types of fixed-term employment contracts and that an employer may not circumvent the employee's rights. Article 5a of the amended Employment Protection Act, specifies the conditions for the conversion of special fixed-term employment into open-ended employment (points 1 and 2), as well as the conditions for the conversion of a temporary replacement into open-ended employment. Furthermore, Article 3 (point 3) of the amended Employment Protection Act now better defines the duration of the service in special fixed-term employment. In addition, Article 25 (point 2) of the amended Employment Protection Act now specifies the priority entitlement to new special fixed-term employment.

**Secondly, employees should have the opportunity to receive basic transition and skills support to facilitate adjustment to a new job.**

The Act on Basic Transition and Skills Support contains provisions on basic transition and skills support for individuals (Article 1) and specifies that the purpose of the Act is to strengthen the future position of individuals on the Swedish labour market (Article 2). To ensure that more workers in the labour market benefit from basic transition and skills support, the Act on Basic Transition and Skills Support specifies i) the form of basic public support to be provided (Article 5), b) the conditions under which the support is to be granted to an employee (Article 6, paragraph 1, points 1 and 2; Article 8, point 2; Article 9, paragraph 1, points 1 and 2), c) the duration of the granted support (Article 11), and d) that all employers that finance transition and skills support must receive compensation for the costs (Article 13). The provisions of the Act on Basic Transition and Skills Support are supplemented by the provisions defined in the Ordinance on Basic Transition and Skills Support, no. SFS 2022: 852 (Article 1).

**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.**

Article 1 of the Act on Transition Student Financial Aid contains provisions on the new transition student finance, which is a state student finance scheme with the purpose to strengthen the future position of working adults in the labour market by supporting their studies and skills development. The Act on Transition Student Financial Aid further specifies a) the conditions for granting transition student finance to a student related to gainful employment (Article 6, points 1) and the objectives of the training (the training should be aimed at strengthening the student's future position in the labour market) (Article 15), b) the duration of the grant support (Article 21), and c) the calculation of the grant amount (Article 22). The provisions of the Act on Transition Student Financial Aid are supplemented by the provisions defined in the Ordinance on Transition Student Financial Aid, no. SFS 2022: 857 (Article 1).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 34 1 500 participants have started education under the Elderly care Initiative

**Related Measure:** SE-C[C]-I[I1]: Elderly care initiative

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 1500

**Time:** Q4 2021

#### 1. Context:

The measure aims to increase the quality of Sweden's long-term care system by providing training to at least 8000 staff working in elderly care centres.

Target 34 requires that at least 1500 staff members working in elderly care have started the education in 2020-2021.

Target 34 is the first step of the implementation of the investment. It will be followed by target 35, which will cover the remaining 6500 staff members starting the education. The investment had a final expected date for implementation in Q4 2023.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled as well as specifying which annex provide the evidence for each evidentiary element of the verification mechanism in the Operational Arrangements.
2	Annex 1 Curriculum of the National package of vocational courses from the care programme, designed to work as a nurse	Document by the National Agency for Education describing the curriculum of the National package of vocational courses from the care programme, designed to work as a nurse (applicable as of 1 July 2021).

3	Annex 2 Curriculum of the National package of vocational courses from the care programme designed to work as a nurse	Document by the National Agency for Education describing the curriculum of the National package of vocational courses from the care programme designed to work as a nurse (applicable until 30 June 2021).
4	Annex 3 Curriculum of a training to become a nurse specialised on dementia care	Document by the Agency for Higher vocational Education (Myndigheten för Yrkeshögskolan) describing of the curriculum of a training to become a nurse specialised on dementia care
5	Annex 4 Curriculum to become a nurse specialised in Gerontology, geriatrics, dementia and rehabilitation	Document by the Agency for Higher vocational Education (Myndigheten för Yrkeshögskolan) describing the training curriculum to become a nurse specialised in Gerontology, geriatrics, dementia and rehabilitation
6	Annex 5 Curriculum to become a nurse specialised in care for multi-deceased elderly	Document by the Agency for Higher vocational Education (Myndigheten för Yrkeshögskolan) describing of the training curriculum to become a nurse specialised in care for multi-deceased elderly
7	Annex 6 Curriculum to become a nurse specialised in palliative care	Document by the Agency for Higher vocational Education (Yrkeshögskolan) describing the training curriculum to become a nurse specialised in palliative care
8	Annex 7 Curriculum of a management training with a focus on care for the elderly	Document by University of Borås describing the curriculum of a management training with a focus on care for the elderly
9	Annex 8 Curricula for courses for specialist nurses in the field of care of older people	Document by the municipality of Kristianstad describing the training curricula for courses for specialist nurses in the field of care of older people
10	Annex 9 Curriculum of a training program for specialist nurses with a focus on multi-deceases elderly	Document by Kompetensutvecklingsinstitutet (KUI) describing the curriculum of a training program for specialist nurses with a focus on multi-deceases elderly
11	Annex 10 Curriculum of the National package of vocational courses to	Document by the National Agency for Education describing the curriculum of the National package of vocational courses to train as an assistant nurse

	train as an assistant nurse	
12	Annex 11 Curriculum contents of a diploma to qualify as a specialist nurse in psychiatry	Diploma certificate by the Agency for Higher Vocational Education (Yrkeshögskolan) describing the curriculum of a diploma to qualify as a specialist nurse in psychiatry
13	Annex 12 curriculum of a training course in Organisation, leadership and involvement of elderly people	Document by the University of Karlstad describing the curriculum of a training course in Organisation, leadership and involvement of elderly people
14	Annex 13 curriculum of a training course in Managing care according to the needs and objectives of older people	Document by the University of Karlstad describing the curriculum of a training course in Managing care according to the needs and objectives of older people
15	Annex 14 curriculum of a training course to work as a specialist nurse in elderly care	Document by the Agency for Higher vocational Education (Myndigheten för Yrkeshögskolan) describing the curriculum of a training course to work as a specialist nurse in elderly care
16	Annex 15 curriculum contents of a diploma to qualify as a specialist nurse with a focus on elderly care and rehabilitation	Excerpt (scan) of a certificate issued by the Agency for Higher Vocational Education (Yrkeshögskolan) describing the curriculum contents of a diploma to qualify as a specialist nurse with a focus on elderly care and rehabilitation
17	Annex 16 curriculum of a training course to work as a specialist nurse in palliative care	Document by Consensus Yrkeshögskola describing the curriculum of a training course to work as a specialist nurse in palliative care
18	Annex 17 curriculum of a leadership training for managers in elderly care	Document by Marie Cederschiöld Högskola describing the curriculum content of a training course in leadership training for managers in elderly care
19	Annex 18 curriculum of a training course to work as a specialist nurse in care for multi-deceased elderly	Document (web page excerpt) by Medlearn Yrkeshögskola describing the curriculum of a training course to work as a specialist nurse in care for multi-deceased elderly

20	Annex 19 curriculum of a training course on leadership in crisis situations	Document by University of Linné describing the curriculum of a training course on leadership in crisis situations
21	Annex 20 curriculum of a master's programme in decision, risk and policy analysis	Document (web page excerpt) by University of Gävle describing the curriculum of a master's programme in decision, risk and policy analysis
22	Annex 21 curriculum of a training course to work as a nurse	Document by Tingsryd municipality describing the curriculum of a training course to work as a nurse
23	Annex 22 curriculum of a training course to validate skills gained while working in elderly care	Document by Härnösands, Kramfors, Sollefteå, Sundsvalls, Timrå, Ånge and Örnsköldsvik municipalities describing the curriculum of a training course to validate skills gained while working in elderly care
24	Annex 23 curriculum of training courses to work as a nurse	Document by Hermods describing the curriculum of training courses to work as a nurse
25	Annex 24 curriculum of a training course to work as a nurse	Document (web page excerpt) by Komvux Malmö describing the curriculum of a training course to work as a nurse
26	Annex 25 curriculum of a training course to work as a nurse	Document (web page excerpt) by Skövde municipality describing the curriculum of a training course to work as a nurse
27	Annex 26 curriculum of a training course to work as a specialised nurse	Document by Folkuniversitetet, Samariterhemmet and the Agency for Higher vocational Education describing the curriculum of a training course to work as a nurse specialising in elderly care
28	Annex 27 curriculum of a training course to work as a nurse	Document by Lycksele municipality and Lycksele Lärcentrum describing the curriculum of a training course to work as a nurse
29	Annex 28 curriculum of a training or validation course to work as a nurse	Document (web page excerpt) by Nora municipality describing the curriculum of a training or validation course to work as a nurse
30	Annex 29 curriculum of a training course to work as a nurse specialising in elderly care	Document by Skövde Yrkeshögskola (web page excerpt) describing the curriculum of a training course to work as a nurse specialising in elderly care
31	Annex 30 curriculum of a training course to work as a specialised nurse	Document by Stiftelsen Silviahemmet describing a training course to work as a nurse specialised in dementia care

32	Annex 31 curriculum of a training course to work as a nurse	Document (web page excerpt) by TUC Yrkeshögskola describing the curriculum of a training course to work as a nurse specialised in dementia care
33	Annex 32 Curriculum contents of a diploma to qualify as a specialist nurse	Excerpt (scan) of a certificate issued by the Agency for Higher Vocational Education (Yrkeshögskolan) describing the curriculum of a training course to work as a nurse specialised in elderly and welfare techniques
34	Annex 33 Curriculum of a training course in welfare technologies used in care	Document by the Agency for Higher Vocational Education (Yrkeshögskolan) describing the curriculum of a training course in welfare techniques used in care and health care
35	Annex 34 training course to work as a nurse specialised in the care of elderly patients with multiple illnesses	Document (web page excerpt) by Medlearn Yrkeshögskola describing the curriculum of training courses to work as a nurse specialised in the care of elderly patients with multiple illnesses
36	Annex 35 Summary of curriculum of a training course in leadership in social work and social care	Document by Marie Cederschiölds Högskola summarising the curriculum content of a training course in leadership in social work and social care
37	Annex 36 curriculum content of a training course in leadership in social work and social care	Document by Linnéuniversitetet describing the curriculum of a training course in Social Law
38	Annex 37 curriculum content of a training course to work as a nurse	Document by Lidingö Municipality describing the curriculum content of a training course to work as a nurse
39	Annex 38 curriculum content of a training course to work as a nurse	Document by Kristianstad Municipality and Vuxenutbildningen Kristianstad describing the curriculum content of a training course to work as a nurse
40	Annex 39 curriculum of a training course to validate skills to work as a nurse	Document by Partille Municipality describing the curriculum content of a training course to validate skills to work as a nurse
41	Annex 40 curriculum content of a training course to work as a specialised nurse	Document by Skövde Municipality and the Agency for Higher Vocational Education (Yrkeshögskolan) describing the curriculum content of a training course to work as a nurse specialised in welfare techniques used in care

42	Annex 41 curriculum content of a training course to work as a specialised nurse	Document by TUC Yrkeshögskola describing the curriculum content of a training course to work as a nurse specialised in psychiatric care
43	Annex 42 Curriculum content of a training course in leadership	Document by Umeå University describing the curriculum content of a training course in leadership for managers in elderly care
44	Annex 43 MS Excel spreadsheet containing a list of 1500 individuals who have started an education during the years 2020-2021 in the framework of the Elderly care initiative	MS Excel spreadsheet containing a list of 1500 individuals who have started an education during the years 2020-2021 in the framework of the Elderly care initiative, specified with the following information for each individual (columns A-H): - a unique identifier (in the form of numbers 1-1500) - the municipality receiving the disbursement to cover for the participant's training - the name initials of the individual - the professional role/position of the individual at the start of the education - the name and location of the entity/organisation performing the training - a description of the training - the year in which the training started - reference to which one of the annexes 1-40 describe the contents of the training course that each individual has started.
45	Annex 44 MS Excel spreadsheet containing a list of the disbursements from the National Board of Health and Welfare (Socialstyrelsen) to municipalities	MS Excel spreadsheet containing a list of the disbursements from the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) to municipalities, specifying e.g.: - the time period - the amount disbursed to each municipality - the name of the receiving municipality
46	Annex 45 Certificate of bank account ownership issued by Danske Bank	Document from Danske Bank providing evidence that the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) is a customer of Danske Bank and that it is the account holder of a number of specified bank account, from which one (number 12810016717), according to annex 42, disbursements have been made to municipalities.
47	Annex 46 Report, dated 26 October 2021, from the National Board of Health and Welfare on the implementation during	The report describes in detail the results for the year 2020 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.



	2020 of the Elderly care initiative; official registry number <i>Dnr 9.2-19753/2020</i>	
48	Annex 47 Report, dated 25 October 2022, from the National Board of Health and Welfare on the implementation during 2021 of the Elderly care initiative; official registry number <i>Dnr 9.2-5634/2021</i>	The report describes in detail the results for the year 2021 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.
49	Annex 48 Government Decision of 4 June 2020 number <i>S2020/05025/SOF (partial)</i>	Government order from the government to the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative
50	Annex 49 Government Decision of 14 January 2021 number <i>S2021/00338 (partial)</i>	Government order from the government to the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative (expanding the scope of the initiative to include also training for heads of unit).
51	Annex 50 Document issued by the National Board of Health and Welfare with descriptions of each of the types of training/education	Document issued by the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) with short descriptions of each of the types of training in annexes 1-42.
52	Annex 51 Document issued by the National Board of Health and Welfare; Dnr 9.2-19763/2020	Document issued by the National Board of Health and Welfare ( <i>Socialstyrelsen</i> ) instructing municipalities how they can apply for funding from the Board to compensate for costs incurred by having members of staff in elderly care undergo training in the context of the Elderly Care initiative.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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.**

The Swedish authorities have provided a list of 1500 elderly care staff members care that started training in 2020-2021 (see evidence 44). This list contains in particular information on i) a unique identifier of each participant, in the form of their name initials, ii) the municipality receiving the disbursement to cover each participant’s training, iii) the name and location of the entity/organisation performing the training, iv) a description of the training, v) reference to which one of the pieces of evidence 2-43 describe the contents of the training course that each individual has started and vi) the year (either 2020 or 2021) in which the training started.

The pieces of evidence 2-43 describe the contents of each of the trainings. An assessment of each training shows that the curricula are relevant to the skills sets pertinent to functioning as nursing assistants, nurses or Heads of Unit in elderly care. Among the most recurring curriculum elements are courses notably in anatomy, psychiatry, gerontology, psychology and health care, which matches the national package of vocational courses to work as a nurse, as defined by the National Agency for Education (evidence 2 and 3). Most of the trainings provide the skills to work as **nurse** (*undersköterska/specialistundersköterska*), many with a specialisation towards palliative/dementia care. Some of the trainings are directed towards leadership and management and thus for **heads of unit**. Some of the trainings provide the skills to work as **nursing assistant (vårdbiträde)**, on the basis of what is defined by the National Agency for Education (evidence 10). Some of the training contain elements of validation of informally acquired skills that enable staff to assume working roles as nurses or nursing assistants (*vårdbiträde*).

The government decisions (evidence 49 and 50) each specify that the central government will compensate municipalities for the cost of the time periods that **staff members in elderly care** are absent from their work, while still receiving their regular wages, due to participating in training.

Following the selection of a random sample of 60 units, Sweden submitted, for each sample, copies of documents issued by either the training institutions themselves or by the municipalities responsible for the training, certifying that 60 training participants, identified in 55 cases by their name initials and in 5 cases by their full names, had started a type of training relevant to either of the three functional groups, at some point in time during the period starting at the earliest on 1 February 2020 and 31 December 2021 at the latest. The evidence provided for the sample of 60 units thus confirmed that the requirement pertaining to at least 1 500 individuals having started the education (to two functional groups: nursing assistants and nurses or for heads of unit) during the period 2020-2021, have been met.

Furthermore, in line with the description of the measure, the investment **shall consist of disbursements of the salary costs related to the upskilling and training of the staff (8000 participants from different groups) during their working hours**. The two government decisions contained in evidence 49 and 50 constitute evidence that the responsible authority, the National Board of Health and Welfare (*Socialstyrelsen*) has been ordered by the government to provide disbursements to municipalities participating in the Elderly Care initiative, in order to cover the salary costs that these municipalities incur due to the training of staff in elderly care being done during staff working hours. The document contained in evidence 52 constitutes evidence that municipalities have been instructed that they can apply for funding from the National Board of Health and Welfare (*Socialstyrelsen*) for costs incurred in the context of participating in the Elderly Care initiative.

Furthermore, in line with the description of the measure, **the central government shall make these disbursements to the municipalities, which are responsible for elderly care.** Evidence 45 contains a list of disbursements made from the National Board of Health and Welfare (*Socialstyrelsen*) to municipalities, specifying notably recipient municipality, the recipient account number, the invoice number, the account from which the amount was disbursed (matching one of the account numbers listed in evidence 46), the amount disbursed, and the date of the disbursement (all of them being done during 2020 or 2021). The list of 94 receiving municipalities in evidence 45 matches the list of 94 municipalities in the participation list in evidence 44.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 40 Entry into force of a law on a new bank account and safe deposit box system

**Related Measure:** SE-C[C]-R[R4]: A new bank account and safe deposit box system

**Qualitative Indicator:** Provision in the law indicating the entry into force of a law granting access to data related to the identities of bank account and safe deposit box holders to the relevant authorities has entered into force (10 September 2020).

**Time:** Q3 2020

#### 1. Context:

The objective of the reform is giving access to data related to the identities of the bank account and safe deposit box holders to relevant authorities allowing them to enhance their efforts on anti-money laundering and combating the financing of terrorism.

Milestone 40 concerns the entry into force of a law that defines an obligation to collect information on the identities of account and safe deposit box holders and allow access to such data to authorities engaged in anti-money-laundering.

Milestone 40 is the only milestone of this reform. The reform had a final expected date for implementation on 30 September 2020.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act on account and valuable deposit systems, no. SFS 2020:272, issued on 30 April 2020, published in the Swedish Code of Statutes on 1 May 2020, entered into force on 10 September 2020	The Act is accessible via the Government Offices directory of legal measures ( <i>Regeringskansliets rättsdatabaser</i> : Accessible at: <a href="https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2020272-om-konto-och-vardefackssystem_sfs-2020-272/">https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2020272-om-konto-och-vardefackssystem_sfs-2020-272/</a> ).
3	Account and Valuation System Status ( <i>Status Konto- och värdefackssystemet</i> ), dated 30 August 2024	Document setting out the Account and Valuation System and status of implementation.

4	List of connected institutions (Lista över institut) dated 30 August 2024	Overview of institutions connected to the information exchange platform.
5	Act on Banking and Financing Operations, no. SFS 2004:297, issued on 19 May 2004, published in the Swedish Code of Statutes on 2 June 2004, entered into force on 1 July 2004	Link on the website of the parliament: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2004297-om-bank-och-finansieringsrorelse_sfs-2004-297/">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2004297-om-bank-och-finansieringsrorelse_sfs-2004-297/</a> .
6	Act on the Securities Market, no. SFS 2007:528, issued on 14 June 2007, published in the Swedish Code of Statutes on 27 June 2007, entered into force on 1 November 2007	Link on the website of the parliament: <a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2007528-om-vardepappersmarknaden_sfs-2007-528/">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2007528-om-vardepappersmarknaden_sfs-2007-528/</a> .
7	Proposal for a new account and valuation system, no. 2019/20:83, dated 6 February 2020, published on the Government website on 11 February 2020.	Link on the website of the government: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2020/02/prop.-20192083/">https://www.regeringen.se/rattsliga-dokument/proposition/2020/02/prop.-20192083/</a>

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### **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.**

The Act on account and valuable deposit systems (*hereafter referred to as the "Act"*) was adopted on 30 April 2020, published in the Code of Statutes on 1 May 2020 and entered into force on 10 September 2020, as documented in the Government Offices directory of legal measures.

Article 1 of the Act requires the Swedish Tax Agency to provide a technical platform that enables the competent authorities, including public prosecutors, to access information on the identities of the holders of accounts and safe deposit boxes with the reporting institutions that are obliged to provide such information. The reporting institutions covered are defined as credit institutions and foreign credit institutions operating from a branch in Sweden, and securities companies and investment firms and foreign investment firms either operating from a branch in Sweden or authorised to perform operations covered. The institutions falling within the scope are obliged to join the Mechanism pursuant to the first article of the Law.

Article 2 of the Act defines the information provided by the reporting institutions that the system must contain, depending on the nature of the bank account or safe deposit box holder, covering both natural and legal persons. It obliges financial institutions and investment firms to make the information available to the competent authorities on the information platform for five years after the service rendered has ended.

Article 3 of the Act defines the competent authorities (including Financial Intelligence Unit, Tax Agency, Enforcement Authority, law enforcement authorities, public prosecutors, customs and coast guard)

having access to the platform, and defines the obligations and the purposes for which the institutions have to grant access to the information contained.

Furthermore, in line with the description of the measure, data related to the identities of the bank account and safe deposit box holders **shall be made available on a platform managed by the Swedish Tax Authority**. As explained above, the Act defines an obligation to provide access to data related to the identities of the bank account and safe deposit box holders to the relevant competent authorities, including public prosecutors. The Swedish Tax Authority established a platform for registering such information, and access to it for the relevant authorities, including public prosecutors, engaged in anti-money laundering. The Tax Authority provided an extract from the register in evidence.

Furthermore, in line with the description of the measure, **data regarding the balance and transaction history shall not be covered by this measure**. Data regarding the balance and transaction history is not mentioned in the Act and supporting legislation, neither as a requirement nor as mandatory language in negative form. The description of these data in the text of the recovery and resilience plan is factual and as such, and in its broader context, should not be construed as posing any positive or negative obligations pertinent to the achievement of the measure. The information on the balance and transaction history is therefore not affecting the intended purpose of the Act in combatting money laundering and thus does not affect the assessment of fulfilment of the milestone.

The Council Implementing Decision states in the measure description that **the connection of roughly 150 financial institutions and competent agencies shall be carried out by the Swedish Tax Agency**. The Swedish Recovery and Resilience Plan provides that ‘circa’ 150 institutions and competent authorities will be connected to the platform. The term ‘circa’ is not further defined in the Swedish Recovery and Resilience Plan. However, from the preparatory legislative work, specifically from the impact assessment on p. 40 accompanying the proposal for a new account and valuation system no. 2019/20:83 dated 6 February 2020, it is described that the number of institutions (150) that will be covered by the legislation and thus connected to the platform is an estimate based on the number of credit and securities institutions active in the relevant market, taking into account their involvement in the investment services covered by the legislation. From this follows that the number of credit and securities institutions active in the relevant market is expected to fluctuate with time, preventing the identification of a specific figure that the legislation should cover on a continuous basis. In light of the purposive interpretation, the use of the term ‘roughly’ indicates a non-specific amount, which given its background should be interpreted in a manner to allow for a degree of fluctuation in the number of financial institutions and competent agencies given the evolving circumstances. Accordingly, the connection of 129 financial institutions and agencies is consistent with this purposive interpretation. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

#### **4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 41 M1: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up

**Related Measure:** C.R5 Ensuring an effective and efficient implementation of the Recovery and Resilience Plan

**Qualitative Indicator:** Entry into force of mandates and assignments

**Time:** Q4 2021

#### 1. Context:

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 Recovery and Resilience Facility (RRF), relevant legislative amendments shall have entered into force and Government mandates assigned to relevant authorities before the first payment request is submitted to the Commission.

Milestone 41 requires that the Government takes decisions on the relevant mandates/assignments to the relevant authorities and other necessary decisions required to implement the RRP in an efficient and effective manner. The mandates shall ensure that the relevant authorities have adequate procedures on (i) conflict of interests, (ii) double funding, (iii) detecting fraud and corruption, and (iv) collecting data.

Milestone 41, together with milestones 42 and 43, is the first and last milestone of the reform. The reform has a final expected date for implementation on 31 December 2021.

#### Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled
2	<b>Copy of the mandate</b> to the National Board of Housing, Building and Planning by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, Fi2021/03192	
3	<b>Copy of the amendment to the mandate</b> to the National Board of Housing, Building and Planning by the Government from 9 February 2023 to participate in the implementation of	

	Sweden's recovery and resilience plan, LI2023/01723	
4	<b>Copy of the amendment to the mandate</b> to the National Board of Housing, Building and Planning by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, LI2024/01160	
5	<b>Copy of the amendment to the mandate</b> to the National Board of Housing, Building and Planning by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, LI2025/00594	
6	<b>Copy of the mandate</b> to the Digital Government Authority by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, I2021/02534	
7	<b>Copy of the amendment to the mandate</b> to the Digital Government Authority by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, Fi2023/00585	
8	<b>Copy of the amendment to the mandate</b> to the Digital Government Authority by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, Fi2024/01194	
9	<b>Copy of the amendment to the mandate</b> to the Digital Government Authority by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, Fi2025/00591	
10	<b>Copy of the mandate</b> to the Swedish Agency for Higher Vocational Education by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, U2021/03910	
11	<b>Copy of the amendment to the mandate</b> to the Swedish Agency for Higher Vocational Education by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, U2023/00411	
12	<b>Copy of the amendment to the mandate</b> to the Swedish Agency for Higher Vocational Education	



	by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, U2024/01452	
13	<b>Copy of the amendment to the mandate</b> to the Swedish Agency for Higher Vocational Education by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, U2025/00733	
14	<b>Copy of the mandate</b> to the Swedish Environmental Protection Agency by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, M2021/01829	
15	<b>Copy of the amendment to the mandate</b> to the Swedish Environmental Protection Agency by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, KN2023/02246	
16	<b>Copy of the amendment to the mandate</b> to the Swedish Environmental Protection Agency by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, KN2024/01135	
17	<b>Copy of the amendment to the mandate</b> to the Swedish Environmental Protection Agency by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, KN2025/00599	
18	<b>Copy of the mandate</b> to the Swedish Post and Telecom Agency by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, I2021/02535	
19	<b>Copy of the amendment to the mandate</b> to the Swedish Post and Telecom Agency by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, Fi2023/00584	
20	<b>Copy of the amendment to the mandate</b> to the Swedish Post and Telecom Agency by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, Fi2024/01195	
21	<b>Copy of the amendment to the mandate</b> to the Swedish Post and Telecom Agency by the Government from 6 March 2025 to participate	

	in the implementation of Sweden's recovery and resilience plan, Fi2025/00590	
22	<b>Copy of the mandate</b> to the National Board of Health and Welfare by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, S2021/06742	
23	<b>Copy of the amendment to the mandate</b> to the National Board of Health and Welfare by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, S2023/00590	
24	<b>Copy of the amendment to the mandate</b> to the National Board of Health and Welfare by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, S2024/01061	
25	<b>Copy of the amendment to the mandate</b> to the National Board of Health and Welfare by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, S2025/00478	
26	<b>Copy of the mandate</b> to the Swedish Energy Agency by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, M2021/01830	
27	<b>Copy of the amendment to the mandate</b> to the Swedish Energy Agency by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, KN2023/02245	
28	<b>Copy of the amendment to the mandate</b> to the Swedish Energy Agency by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, KN2024/01124	
29	<b>Copy of the amendment to the mandate</b> to the Swedish Energy Agency by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, KN2025/00600	
30	<b>Copy of the mandate</b> to the Swedish National Agency for Education by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, U2021/03909	

31	<b>Copy of the amendment to the mandate</b> to the Swedish National Agency for Education by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, U2023/00417	
32	<b>Copy of the amendment to the mandate</b> to the Swedish National Agency for Education by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, U2024/01455	
33	<b>Copy of the amendment to the mandate</b> to the Swedish National Agency for Education by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, U2025/00732	
34	<b>Copy of the mandate</b> to the Swedish Transport Administration by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, I2021/02532	
35	<b>Copy of the amendment to the mandate</b> to the Swedish Transport Administration by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, LI2023/01724	
36	<b>Copy of the amendment to the mandate</b> to the Swedish Transport Administration by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, Li2024/01161	
37	<b>Copy of the amendment to the mandate</b> to the Swedish Transport Administration by the Government from 13 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, Li2025/00600	
38	<b>Copy of the mandate</b> to the University Chancellor's Office by the Government from 30 September 2021 to participate in the implementation of Sweden's recovery and resilience plan, U2021/03916	
39	<b>Copy of the amendment to the mandate</b> to the University Chancellor's Office by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, U2023/00412	
40	<b>Copy of the amendment to the mandate</b> to the University Chancellor's Office by the	

	Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, U2024/01453	
41	<b>Copy of the amendment to the mandate</b> to the University Chancellor's Office by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, U2025/00731	
42	<b>Copy of the mandate</b> to the county administrative boards by the Government from 9 February 2023 to participate in the implementation of Sweden's recovery and resilience plan, LI2023/01722	
43	<b>Copy of the amendment of the mandate</b> to the county administrative boards by the Government from 23 May 2024 to participate in the implementation of Sweden's recovery and resilience plan, KN2024/1134	
44	<b>Copy of the amendment of the mandate</b> to the county administrative boards by the Government from 6 March 2025 to participate in the implementation of Sweden's recovery and resilience plan, LI2025/00591	
45	<b>Copy of the Regulation</b> amending the Ordinance on State aid for measures contributing to the climate transition of industry (2017-1319) issued on 16 December 2021, SFS 2021-1278	
46	<b>Copy of the Regulation</b> amending the Ordinance on support for local climate investments (2015-517) issued on 16 December 2021, SFS 2021-1277	
47	<b>Copy of the Regulation</b> amending the Ordinance on State aid for the installation of recharging points for electric vehicles (2019-525) issued on 16 December 2021, SFS 2021-1279	
48	<b>Copy of the Regulation</b> amending the Ordinance on aid for energy efficiency in multi-dwelling buildings (2021-664) issued on 16 December 2021, SFS 2021-1295	
49	<b>Copy of the Regulation</b> amending the Ordinance on State aid for the deployment of broadband infrastructure (2020-266) issued on 22 December 2021, SFS 2021-1333	
50	<b>Copy of the Regulation</b> amending the Ordinance on State investment aid for rental and student housing (2016-881) issued on 16 December 2021, SFS 2021-1294	

51	<b>Copy of the Regulation</b> amending the Ordinance on the State contribution for regional vocational education and training (2016-937) issued on 9 December 2021, SFS 2021-1222	
52	<b>Copy of the Regulation</b> amending the Ordinance on the Academy of Vocational Education (2009-130) issued on 9 December 2021, SFS 2021-1221	
53	<b>Copy of the Government decision</b> from 22 December 2021 on continuation of the task of disbursing funds for the “Elderly care” objective addressed to the National Board of Health and Welfare, S2021/08234	
54	<b>Copy of the letter of appropriations</b> for the financial year 2023 concerning the National Board of Health and Welfare from 22 December 2022, S2022/03178	
55	<b>Copy of the letter of appropriations</b> for the financial year 2021 for higher education institutions from 3 November 2021, U2021/04391	
56	<b>Copy of Annex 1 to the memorandum of appropriations</b> for the financial year 2022 for higher education institutions from 16 December 2021, U2021/04851	
57	<b>Copy of Annex 2 to the memorandum of appropriations</b> for the financial year 2023 for higher education institutions from 22 December 2022, U2022/02763	
58	<b>Copy of the amendment to the memorandum of appropriations</b> for the financial year 2023 from 9 February 2023 concerning higher education institutions, U2023/00413	
59	<b>Copy of Annex 1 to the memorandum of appropriations</b> for the financial year 2024 for higher education institutions from 20 December 2023, U2023/03658	
60	<b>Copy of amended Annex 1 to the memorandum of appropriations</b> for the financial year 2024 for higher education institutions from 23 May 2024, U2024/01450	
61	<b>Copy of amendment of the memorandum of appropriations</b> for the financial year 2025 concerning higher education institutions from 6 March 2025, U2025/00736	
62	<b>Copy of the agreement</b> between the Swedish State and Jönköping University of Sweden for 2022 concluded on 14 June 2022, U2022/02283	

63	<b>Copy of the agreement</b> between the Swedish State and Chalmers Technical University of Aktiebolag for 2022 concluded on 14 June 2022, U2022/02282	
64	<b>Copy of the agreement</b> between the Swedish State and Jönköping University of Sweden for 2023 concluded on 9 October 2023, U2023/02471	
65	<b>Copy of the agreement</b> between the Swedish State and Chalmers Technical University of Aktiebolag for 2023 concluded on 22 September 2023, U2023/02470	
66	<b>Copy of the agreement</b> between the Swedish State and Jönköping University of Sweden for 2024 concluded on 29 August 2024, U2024/01666	
67	<b>Copy of the agreement</b> between the Swedish State and Chalmers Technical University of Aktiebolag for 2024 concluded on 29 August 2024, U2024/01665	
68	<b>Copy of the mandate</b> to the Swedish National Financial Management Authority (ESV) from 1 July 2021 to collect performance information and management declarations on the funds Sweden receives from the Recovery and Resilience Facility, Fi2021/02544	
69	<b>Copy of the amendment to the mandate</b> of the Swedish National Financial Management Authority (ESV) from 3 November 2022 to collect performance information and management declarations concerning the funds received by Sweden from the Recovery and Resilience Facility, Fi2022/02945	
70	Description of procedures for managing performance reporting, management declarations and the National Financial Management Authority's audits in the framework of the implementation of Sweden's recovery and resilience plan (RRF) – version 3 from 15 May 2025	

#### Analysis:

The justification and substantiating evidence provided by the Swedish authorities covers all constitutive elements of the milestone.

**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 [...] to implement the RRP in an efficient and effective manner, which meets the requirements of the Regulation (EU) 2021/241.**

Furthermore, in line with the description of the measure, **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.**

**2) [...]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.**

Furthermore, in line with the description of the measure, **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 milestone is further specified in the Operational Arrangements, which requires that “[...] **the Government decisions shall include in particular: a) mandates provided to the relevant authorities for the implementation of the RRP.**

In total 10 mandates were adopted by the Government on 30 September 2021 for the following ten authorities in line with the measure description in the Annex to a Council Implementing Decision: (i) National Board of Housing, Building and Planning; (ii) Digital Government Authority; (iii) Swedish Agency for Higher Vocational Education; (iv) Swedish Environmental Protection Agency; (v) Swedish Post and Telecom Agency; (vi) National Board of Health and Welfare; (vii) Swedish Energy Agency; (viii) Swedish National Agency for Education; (ix) Swedish Transport Administration; and (x) University Chancellor’s Office as authority within the education field. (evidence No 2, 6, 10, 14, 18, 22, 26, 30, 34 and 38). These mandates ensured implementation of the RRP in an efficient and effective manner and meet the requirements of the Regulation (EU) 2021/241. For example, assigned authorities shall (i) submit their management declarations and report on the fulfillment of milestones and targets on the annual basis, (ii) collect and ensure access to data required by Article 22(2)(d) of the Regulation (EU) 2021/241, (iii) provide information and documentation requested for audit purposes by the ESV, and (iv) disclose the Union emblem and funding statement in accordance with Article 34(2) of the Regulation (EU) 2021/241. (evidence No 2 page 1 and 3; No 6 page 1 and 2; No 10 page 1 and 2)

In addition, the Government adopted a new mandate on 9 February 2023 to the county administrative boards (evidence No 42) to implement the measures to support the energy efficiency of multi-dwelling buildings and investment aid for rental and student housing. Moreover, other mandates (for example, for the National Board of Housing, Building and Planning or Digital Government Authority) have been

further amended on 9 February 2023 to consider the requirements resulting from the adoption of a new Council implementing decision and the Financing agreement concluded with the Commission.

Furthermore, all the above mentioned eleven mandates have been amended on 23 May 2024 to take note of the guidelines and good examples and participate in information activities of the Swedish National Financial Management Authority (ESV) and Economic Crime Authority. In accordance with the updates, the relevant authorities shall also, based on the information provided by the ESV, update relevant manuals and documents relating to the handling of cases where necessary. (evidence No 4, 8, 12, 16, 20, 24, 28, 32, 36, 40 and 43). This further strengthened an efficient and effective implementation of the RRP in Sweden.

Finally, all eleven mandates have been amended on 6 March 2025 (or 13 March 2025 for the Swedish Transport Administration) to ensure that the relevant authorities have in place adequate procedures to counter and detect double funding, fraud and corruption.

Lastly, the government concluded the following agreements on amended conditions with Chalmers University of Technology and Jönköping University of Sweden (i) Agreement between the Swedish State and Jönköping University of Sweden for 2022; (ii) Agreement between the Swedish State and Chalmers Technical University of Aktiebolag for 2022; (iii) Agreement between the Swedish State and Jönköping University of Sweden for 2023; (iv) Agreement between the Swedish State and Chalmers Technical University of Aktiebolag for 2023; (v) Agreement between the Swedish State and Jönköping University of Sweden for 2024; and (vi) Agreement between the Swedish State and Chalmers Technical University of Aktiebolag for 2024 (evidence No 62 – 67). For example, agreement between the Swedish State and Jönköping University of Sweden for 2022 on training and research missions for example stipulates (i) RRF allocation for implementation of higher education in higher education institutions in 2022, (ii) obligation to submit management declaration in line with Article 22(2)(c) of the Regulation (EU) 2021/241, (iii) ensure access to data under Article 22(2)(d) of the Regulation (EU) 2021/241, and (iv) visibility obligation in line with Article 34(2) of the Regulation (EU) 2021/241.

The Council Implementing Decision required that the legislative amendments shall have entered into force before the first payment request is submitted to the Commission. Sweden has submitted its first payment request on 20 December 2024. The last amendment to the assignments to all government entities (mandates) were completed and entered into force in March 2025. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the moment of the entry into force of these mandates (March 2025) and the moment of the submission of the payment request (December 2024) is considered both limited and proportional, notably because the delay consists of 3 months and due to the fact that the Commission suspended the assessment of the first payment request on 30 January 2025 and re-started the assessment of the payment request after the evidence of the last amendments of the mandates was submitted to the Commission. Moreover, there is certainty of application, and the beginning of legal effects has taken place as all the amendments have entered into force and are applicable to the governmental entities at the moment of the assessments of the payment. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Mandates to the Swedish National Financial Management Authority (ESV) are covered by milestones 42 and 43.



**The Government shall take [...] other necessary decisions required to implement the RRP in an efficient and effective manner, which meets the requirements of Regulation (EU) 2021/241.**

Furthermore, in line with the description of the measure, **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.**

**2) amendments to applicable regulations [...] in accordance with the requirements of Article 22 and 34(2) of the Regulation (EU) 2021/241.**

Furthermore, in line with the description of the measure, **the following regulations and assignments shall, if necessary, be supplemented in accordance with the requirements in Article 22(2), points (e) and (f) as well as Article 34(2) of the 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 Regulation [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 for 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 National Board of Health and Welfare and**
- 14) Assignment/regulation to the Swedish Transport Administration.**

The following regulations and memoranda of appropriations were amended in accordance with the requirements of Article 22(2)(e) and (f) and Article 34(2) of the RRF Regulation: (i) Regulation 2017:1319; (ii) Regulation 2015:517; (iii) Regulation 2019:525; (iv) Regulation 2021:664; (v) Regulation

2020:266; (vi) Regulation 2016:881; (vii) Regulation 2016:937; (viii) Regulation 2009:130; (ix) Government decision on continuation of the task of disbursing funds for the “Elderly care” objective; (x) Letter of appropriations for the financial year 2023 concerning the National Board of Health and Welfare; (xi) Letter of appropriations for the financial year 2021 for higher education institutions; (xii) Annex 1 to the memorandum of appropriations for the financial year 2022 for higher education institutions; (xiii) Annex 2 to the memorandum of appropriations for the financial year 2023 for higher education institutions; (xiv) Amendment to the memorandum of appropriations for the financial year 2023; (xv) Annex 1 to the memorandum of appropriations for the financial year 2024 for higher education institutions; (xvi) Amendment of Annex 1 to the memorandum of appropriations for the financial year 2024 for higher education institutions; (xvii) Amendment of the memorandum of appropriations for the financial year 2025 for higher education institutions (evidence No 45 – 61). For example, Regulation amending the Ordinance on State aid for measures contributing to the climate transition of industry (2017-1319) (evidence No 45) or Regulation amending the Ordinance on support for local climate investments (2015-517) (evidence No 46) ensured that (i) the Commission, OLAF, ECA and ESV can exercise their rights to carry out investigations, on-the-spot checks and inspections at the level of the beneficiary of the State aid, (ii) keep records in accordance with Article 132 of the Regulation (EU) 2018/1046, and (iii) final recipients will respect visibility obligations stipulated in Article 34(2) of the Regulation (EU) 2021/241.

In addition, all the regulations above were supplemented to give ESV the responsibility to follow-up on payments and to request the necessary information from the recipients of state grants.

Six<sup>2</sup> regulations were supplemented with a clause stipulating that ESV shall, for audit purposes, follow up the assistance and request the necessary information from final recipients (for example, page 1 of evidence No 45, page 2 of evidence 46). Two<sup>3</sup> regulations were supplemented to indicate that the training providers and municipalities are “[...] obliged to participate in the monitoring and evaluation of the training initiated by the Swedish Financial Management Authority, the European Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors [...]” and “[...]”shall, to the Swedish Financial Management Authority, the European Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors, provide the information they require for their monitoring and evaluation.”

This further strengthened an efficient and effective implementation of the RRP in Sweden and ensures the responsibility of ESV to follow up on payments and request necessary information from the recipients of state grants.

Furthermore, in line with the description of the measure, **the mandates/assignments shall ensure that the relevant authorities put in place adequate procedures on: (i) conflict of interests, (ii) double funding, (iii) detecting fraud and corruption, and (iv) collecting data.**

**The mandates/assignments shall ensure that the relevant authorities have adequate procedures on:**

**(i) conflict of interest,**

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<sup>2</sup> See SFS 2021:1277; SFS 2021:1278; SFS 2021:1279; SFS 2021:1294; SFS 2021:1295; and SFS 2021:1333

<sup>3</sup> See SFS-2021-1221; and SFS-2021-1222

All eleven mandates amended on 23 May 2024 state (evidence No 4, 8, 12, 16, 20, 24, 28, 32, 36, 40 and 43):

*“In addition, the Authority shall also put in place an appropriate procedure to strengthen its systems to counter and detect conflicts of interest when dealing with cases related to the disbursement of RRF funds. This may include, inter alia, adding extracts from the Swedish Companies Registration Office’s register concerning the aid applicant to the file for cases of this kind in order to allow risk-based post-clearance checks that there has been no bias in the handling of the case in question, and to carry out specific information activities on bias, conflicts of interest and outside activities for administrators. When designing the procedure, the Authority shall take into account the definition of conflicts of interest in Article 61(1) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 1296/2013, (EU) No 283/2014, and Decision 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.”* (emphasis added)

Therefore, it can be concluded that based on the mandates amended on 23 May 2024 the relevant authorities implementing the RRP in Sweden have the obligation to put in place adequate procedures on how to prevent and detect conflict of interests defined in Article 61 of the Regulation (EU) 2018/1046.

#### **(ii) double funding,**

All eleven mandates amended on 6 March 2025 or 13 March 2025 state (evidence No 5, 9, 13, 17, 21, 25, 29, 33, 37, 41 and 44):

*“The Authority shall also ensure that it has adequate procedures in place to counteract and detect double funding, fraud and corruption when handing and ex-post checks on cases related to Recovery and Resilience Facility (RRF) funds.”* (emphasis added)

Therefore, it can be concluded that based on the mandates amended on 6 March 2025 or 13 March 2025 the relevant authorities implementing the RRP in Sweden have the obligation to put in place adequate procedures on how to prevent and detect double funding.

#### **(iii) detecting fraud and corruption and**

All eleven mandates amended on 6 March 2025 or 13 March 2025 state (evidence No 5, 9, 13, 17, 21, 25, 29, 33, 37, 41 and 44):

*“The Authority shall also ensure that it has adequate procedures in place to counteract and detect double funding, fraud and corruption when handing and ex-post checks on cases related to Recovery and Resilience Facility (RRF) funds.”* (emphasis added)

Therefore, it can be concluded that based on the mandates amended on 6 March 2025 or 13 March 2025 the relevant authorities implementing the RRP in Sweden have the obligation to put in place adequate procedures on how to prevent and detect fraud and corruption.

#### **(iv) collecting data**

The milestone is further specified in the Operational Arrangements, **which requires that “[...] the Government decisions shall include in particular: [...] b) responsibility for the collection and storage of data on final recipients, contractors, sub-contractors and beneficial owners;**

All eleven mandates concluded or amended on 9 February 2023 state (evidence No 3, 7, 11, 15, 19, 23, 27, 31, 35, 39 and 42):

*“the Authority’s task of collecting and storing data pursuant to Article 22(2)(d) of the European Parliament and Council Regulation (EU) 2021/241 of 12 February 2021 establishing the Recovery and Resilience Facility (RRF Regulation) shall be carried out regularly and in such a way as to ensure the availability of updated data, that the data can be made available at short notice and that the data can be promptly provided to the ESV, with a copy to the Government Offices (Ministry of Finance), upon request.*

*At the request of the ESV, the Authority shall promptly collect additional information on reported results and submitted performance reports and management declarations submitted, as well as other information relevant to Sweden’s payment application or requested for audit and control purposes in accordance with Article 22(2)(d) of the RRF Regulation, and submit them to the ESV with a copy to the Government Offices (Ministry of Finance).*

*In accordance with Article 12 of the Financing Agreement, the Authority shall ensure that all necessary information on the implementation of the Authority’s part of Sweden’s recovery plan is available due to the possibility for the Commission, the European Court of Auditors and the European Anti-Fraud Office to carry out audits up to five years from the date of the last disbursement of funds to Sweden from the EU Recovery and Resilience Facility (RRF).” (emphasis added)*

Therefore, it can be concluded that based on the Government decisions on mandates concluded or amended on 9 February 2023 include responsibility for the collection and storage of data on final recipients, contractors, sub-contractors and beneficial owners and require that the relevant authorities implementing the RRP in Sweden put in place adequate procedures for collecting of data required by Article 22(2)(d) of the Regulation (EU) 2021/241.

The milestone is further specified in the Operational Arrangements, **which requires that “[...] the Government decisions shall include in particular: [...] c) responsibility of the coordinating body to provide a central reply to requests for information and access to data on final recipients, contractors, sub-contractors and beneficial owners.”**

Description of procedures for managing performance reporting, management declarations and the National Financial Management Authority’s audits in the framework of the implementation of Sweden’s recovery and resilience plan (evidence No 70) stipulates that the coordinating body is “ensuring a central response to requests for information and access to data on final recipients, contractors, sub-contractors and beneficial owners.”. This internal procedure sets the procedures for implementing authorities, the National Financial Management Authority, and Government Offices, including the coordinating body, responsible for measures included in the Swedish RRP. On the basis, it can be concluded that based on the internal procedures of the coordinating body the Government ensured the responsibility of the coordinating body to provide a central reply to requests for information and data on final recipients, contractors, sub-contractors and beneficial owners.

The Operational Arrangements require that the responsibility of the coordinating body is included in the Government decision. The Swedish constitution states that the Government governs Sweden, and that the Government is assisted by the Government Offices. The Ministry of Finance is part of the Government Offices and the head of the Ministry of Finance is the Minister of Finance. According to the rules of procedure for the Ministry of Finance (RKF 2022:7), the Ministry of Finance is responsible for issues relating to Sweden's participation in international economic and financial cooperation. It is therefore clear that the Ministry of Finance is responsible for the Swedish RRP. Therefore, it is considered that an additional specific mandate or assignment to the coordinating body is not necessary for the fulfillment of the requirement.

In addition, the Government decision on the mandate to the Swedish National Financial Management Authority (ESV), which is the supporting body to the coordinating body, was amended on 3 November 2022 (evidence No 68 and 69), which states:

*"Upon request, the ESV shall assist the Government Offices (Ministry of Finance) in handling and ensuring a central response to requests for information and access to data on final recipients pursuant to Article 22(2)(d) of the RRF Regulation by collecting the requested information from the relevant authorities and promptly transmitting this information to the Government Offices."*

**Commission Preliminary Assessment:** Satisfactorily fulfilled

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Milestone:** 42 – M2: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up

**Related Measure:** C.R5 Ensuring an effective and efficient implementation of the Recovery and Resilience Plan

**Qualitative Indicator:** Entry into force of mandates and assignments

**Time:** Q4 2021

#### **1. Context:**

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 Recovery and Resilience Plan (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 Recovery and Resilience Facility (RRF), relevant legislative amendments shall have entered into force and Government mandates assigned to relevant authorities before the first payment request is submitted to the Commission.

Milestone 42 requires that 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 Swedish RRP (data collection on achievement of milestones and targets) and reporting aside from their mandate as audit authority.

Milestone 42, together with milestones 41 and 43 in relation to the role of implementing bodies and ESV as the Audit body of the Swedish RRP, is the second milestone of the reform. The implementation of the reform was to be completed by 31 December 2021.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Annex 1 – Mandate to the Swedish National Financial Management Authority (hereinafter referred to as the ESV) to collect performance information and management declarations of funds received by Sweden from the EU Recovery and Resilience Facility, Fi2021/02544	Copy of the first mandate assigned to ESV by the Swedish Government on 1 July 2021.

3	Annex 2 – Amendment to the mandate to the ESV to collect performance information and management declarations of funds received by Sweden from the EU Recovery and Resilience Facility, Fi2022/02945	Copy of the amendment of the first mandate of 3 November 2022 to include further assignments.
4	Annex 3 – Amendment to the memorandum of appropriations for the financial year 2023 concerning the ESV, Fi2023/01762	Copy of the amendment of ESV's appropriations letter of 25 May 2023 to include further assignments.
5	Annex 4 – Mission to the ESV and the Swedish Economic Crime Authority to support authorities in the implementation of Sweden's recovery plan, Fi2024/00103	Copy of the additional mandate assigned to ESV and the Swedish Economic Crime Authority by the Swedish Government on 18 January 2024 to support authorities in the implementation of Sweden's recovery plan.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities covers all constitutive elements of the milestone.

**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) [..]**

The adopted mandates set the necessary arrangements for the effective and efficient implementation of the Swedish RRP. However, their effectiveness will be assessed through subsequent audits.

The Swedish Government has taken decisions where the ESV has been assigned mandates with tasks aligned with the requirements of the milestone. The initial mandate was assigned to ESV by the Government on 1 July 2021. This mandate was subsequently amended by the Government on 3 November 2022, to include additional responsibilities. Furthermore, in response to new requirements outlined in Article 25(a) of the RRF Regulation, the ESV's appropriations letter was amended on 25 May 2023, to grant the authority an additional responsibility. Finally, on 18 January 2024, the ESV and the Swedish Financial Crime Authority, were mandated by the Government with additional tasks.

The first mandate tasks the ESV on 1 July 2021 with collecting performance data on the milestones and targets and the management declarations related to the funds allocated to Sweden from the RRF. Under this mandate, the ESV's tasks include:

- Compiling the management declarations from implementing bodies on a yearly basis; *and*
- Provide guidance and support to implementing bodies to fulfil their reporting requirements.

With the amendment of the initial mandate on 3 November 2022, the ESV was entrusted with additional responsibilities. These include supporting the Government in meeting its obligations under the financing

agreement with the European Commission and assisting the Ministry of Finance in its role as the national coordinating body for Sweden's RRP. The ESV's expanded tasks also include:

- Collecting information on potential double funding and data on common indicators related to reforms;
- Participating in information exchange and cooperation on the implementation of the RRP;
- Ensuring that implementing bodies are aware of their obligations to collect and provide access to data, as stipulated in Article 22(2)(d) of the RRF Regulation; *and*
- Holding annual meetings with implementing bodies to discuss progress and stay informed about ongoing work related to Sweden's RRP.

ESV's amended appropriations letter on 25 May 2023 assigned the authority an additional responsibility. This new task involves:

- Creating and managing a public portal that provides information on the 100 final recipients that receive the largest amounts of funding from the RRF for the implementation of measures under the Swedish RRP.

The additional mandate given by the Government to ESV and the Swedish Financial Crime Authority on 18 January 2024, tasked ESV with:

- Developing guidelines for the implementing bodies with information on good practices for protecting the financial interests of the Union;
- Implementing information measures targeting all implementing bodies; *and*
- Collecting data from implementing authorities as specified in Article 22(2)(d) of the RRF Regulation, which will be compiled into a list. This list is to be updated twice a year, or as instructed in detail by the Government Offices at the Ministry of Finance.

**[...] and reporting aside from their mandate as audit authority.**

In terms of reporting, the first mandate from 1 July 2021 tasks the ESV with responsibilities to submit an annual report to the Ministry of Finance in its role as the coordinating body of the Swedish RRP, detailing the achievement of milestones and targets. Additionally, the ESV was under the first mandate tasked with providing biannual reports on common indicators. Under the amended mandate from 3 November 2022, the EVS was further tasked with verifying the management declarations collected and reporting the results to the Ministry of Finance in its role as the coordinating body of the Swedish RRP.

**4. Commission Preliminary Assessment: Satisfactorily fulfilled**



## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Milestone:** 43 – M3: Government decisions ensuring an effective and efficient implementation of the Recovery and Resilience Plan including the audit and control set-up

**Related Measure:** C.R5 Ensuring an effective and efficient implementation of the Recovery and Resilience Plan

**Qualitative Indicator:** Entry into force of mandates and assignments

**Time:** Q4 2021

#### **1. Context:**

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 Recovery and Resilience Plan (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 Recovery and Resilience Facility (RRF), relevant legislative amendments shall have entered into force and Government mandates assigned to relevant authorities before the first payment request is submitted to the Commission.

Milestone 43 requires that the Government shall take the decisions on relevant mandates/assignments to the Swedish National Financial Management Authority (ESV) on audit.

Milestone 43, together with milestones 41 and 42 in relation to the role of implementing bodies and ESV in its role on information management and reporting under the Swedish RRP, is the third milestone of the reform. The implementation of the reform was to be completed by 31 December 2021.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Annex 1 – Mandate to the Swedish National Financial Management Authority (hereinafter referred to as the ESV) to carry out audits on the funds Sweden receives from the EU Recovery and Resilience Facility, Fi2021/02545	Copy of the first mandate assigned to ESV by the Swedish Government on 1 July 2021.
3	Annex 2 – Proposal for additional amending budget for 2021, Expenditure area 2, 2020/21:208	Copy of Budget Proposition 2020/21:208 submitted by the Government to the parliament on 10 June 2021.

4	Annex 3 – Financial Committee report, 2020/21:FiU52	Copy of Finance Committee report 2020/21:FiU52 reviewing proposition 2020/21:208 presented to the Parliament on 22 June 2021.
5	Annex 4 – Parliamentary letter, 2020/21:416	Copy of Parliamentary letter 2020/21:416 approving the proposed amended budget on 23 June 2021.
6	Annex 5 – Budget proposal for 2022, Expenditure area 2, 2021/22:1	Copy of Budget Proposition 2021/22:1 submitted by the Government to the Parliament on 20 September 2021. Publicly available at: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2021/09/prop.-2021221/">https://www.regeringen.se/rattsliga-dokument/proposition/2021/09/prop.-2021221/</a> .
7	Annex 6 – Financial Committee report, 2021/22:FiU2	Copy of Finance Committee report 2021/22:FiU2 reviewing proposition 2021/22:1 presented to the Parliament on 9 December 2021.
8	Annex 7 – Parliamentary letter, 2021/22:119	Copy of Parliamentary letter 2021/22:119 approving the proposed budget for 2022 on 16 December 2021.
9	Annex 8 – Amendment to the ESV's mandate to carry out audits on the funds Sweden receives from the EU Recovery and Resilience Facility, Fi2023/00579	Copy of the amended mandate assigned to ESV by the Swedish Government on 9 February 2023.
10	Annex 12 – Budget proposal for 2023, Expenditure area 2, 2022/23:1	Copy of Budget Proposition 2022/23:1 submitted by the Government to the Parliament on 8 November 2022. Publicly available at: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2022/11/prop.-2022231">https://www.regeringen.se/rattsliga-dokument/proposition/2022/11/prop.-2022231</a> .
11	Annex 18 – Financial Committee report, 2022/23:FiU2	Copy of Finance Committee report 2022/23:FiU2 reviewing proposition 2022/23:1 presented to the Parliament on 19 December 2022.
12	Annex 15 – Parliamentary letter, 2022/23:102	Copy of Parliamentary letter 2022/23:102 approving the proposed budget for 2023 on 21 December 2022.
13	Annex 13 – Budget proposal for 2024, Expenditure area 2, 2023/24:1	Copy of Budget Proposition 2023/24:1 submitted by the Government to the Parliament on 20 September 2023. Publicly available at: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2023/09/prop.-2023241">https://www.regeringen.se/rattsliga-dokument/proposition/2023/09/prop.-2023241</a> .
14	Annex 19 – Financial Committee report, 2023/24:FiU2	Copy of Finance Committee report 2023/24:FiU2 reviewing proposition 2023/24:1

		presented to the Parliament on 14 December 2023.
15	Annex 16 – Parliamentary letter, 2023/24:111	Copy of Parliamentary letter 2023/24:111 approving the proposed budget for 2024 on 20 December 2023.
16	Annex 14 – Budget proposal for 2025, Expenditure area 2, 2024/25:1	Copy of Budget Proposition 2024/25:1 submitted by the Government to the Parliament on 19 September 2024. Publicly available at: <a href="https://www.regeringen.se/rattsliga-dokument/proposition/2024/09/prop.-2024251">https://www.regeringen.se/rattsliga-dokument/proposition/2024/09/prop.-2024251</a> .
17	Annex 20 – Financial Committee report, 2024/25:FiU2	Copy of Finance Committee report 2024/25:FiU2 reviewing proposition 2024/25:1 presented to the Parliament on 12 December 2024.
18	Annex 17 – Parliamentary letter, 2024/25:120	Copy of Parliamentary letter 2024/25:120 approving the proposed budget for 2025 on 18 December 2024.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

**The Government shall take the decisions on relevant mandates/assignments to the Swedish National Financial Management Authority (ESV) on audit.**

The adopted mandates set the necessary arrangements for the effective and efficient implementation of the Swedish RRP. However, their effectiveness will be assessed through subsequent compliance audits.

The Swedish Government has taken decisions where the ESV has been assigned mandates with tasks aligned with the requirements of the milestone. The initial mandate was assigned by the Government on 1 July 2021. This mandate was subsequently amended by the Government on 2 September 2023, to include additional responsibilities.

The first mandate assigns the ESV the responsibility of conducting audits related to the funds allocated to Sweden from the RRF. Under this mandate, the ESV's tasks further include:

- By 30 June each year from 2022 to 2026, the ESV must submit an annual report to the Government Offices at the Ministry of Finance outlining the audits it has conducted on the implementation of Swedish RRP;
- By 30 June each year from 2022 to 2026, the ESV must provide a summary of other relevant audits conducted on the Swedish RRP;
- The ESV is required to keep the implementing bodies responsible for implementing measures under the Swedish recovery plan informed about how the audit work will be carried out.

With the amendment of the initial mandate on 2 September 2023, the timing of ESV reporting to the Government Offices at the Ministry of Finance was changed from the initially fixed date, to now report at the request of the Government Offices. Moreover, the amended mandate adds a long-term perspective, considering audits up to five years after the date of the last disbursement of funds from the RRF.

In addition, the amended mandate requires the ESV to ensure that the necessary information is available for potential audits by the European Commission, the European Court of Auditors, and the European Anti-Fraud Office.

The milestone is further specified in the **Operational Arrangements**, which requires that “[...] the Government decisions shall include in particular: a) responsibility for audit work during the implementation of the RRP.” This requirement is met by the first mandate issued to the ESV on 1 July 2021.

Furthermore, in line with the description of the measure, **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.**

As outlined above, the Swedish Government established all necessary formal mandates on audit. Regarding the required budget allocation for ESV to carry out audit-related tasks, the Parliament, following a Government proposal, allocated budget to enable the authority to fulfil its role as the audit body under the Swedish RRP. The latter was implemented through the following steps:

<sup>1.</sup> Government Budget Propositions<sup>[1]</sup>

In its budgetary propositions, under *Expenditure Area 2: Public Economy and Financial Management*, the Government proposed to the Parliament that *Appropriation 1:8 Swedish National Financial Management Authority* include the following budgetary allocations pertaining to ESV’s responsibilities under the Swedish RRP – including on audit under milestone 43 and its assigned roles under milestone 42.

- (i) **Budget for 2021:** *Proposition 2020/21:208* submitted on 10 June 2021 proposed an increase by SEK 10,000,000.
- (ii) **Budget for 2022:** *Proposition 2021/22:1* submitted on 20 September 2021 proposed an increase by SEK 17,000,000 for 2022, by SEK 19,000,000 for 2023 and by SEK 11,000,000 for 2024.
- (iii) **Budget for 2023:** *Proposition 2022/23:1* submitted on 8 November 2022 proposed SEK 211,395,000 for the ESV’s tasks for 2023.
- (iv) **Budget for 2024:** *Proposition 2023/24:1* submitted on 20 September 2023 proposed SEK 210,120,000 for the ESV’s tasks for 2024.
- (v) **Budget for 2025:** *Proposition 2024/25:1* submitted on 19 September 2024 proposed SEK 224,363,000 for the ESV’s tasks for 2025 (increase for the RRF by SEK 7,600,000 for 2025, by SEK 6,500,000 for 2026 and by SEK 8,200,000 for 2027).

<sup>2.</sup> Finance Committee Report

The budgetary propositions submitted by the Government were reviewed by the Finance Committee<sup>[2]</sup>. Subsequently, Finance Committee Reports were submitted to the Parliament with the final proposed budget as follows:

- (i) **Budget for 2021:** *Committee report 2020/21:FiU52* was presented to the Parliament on 22 June 2021. Under Appendix 3 of the report, the Committee indicates that its proposal for the revised allocations is in agreement with the Government.
- (ii) **Budget for 2022:** *Committee report 2021/22:FiU2* was presented to the Parliament on 9 December 2021. Under the section “The Committee’s proposal for Parliamentary decision”, the Committee indicates that *‘[t]he Parliament allocates the appropriations for the 2022 under Expenditure Area 2: Public Economy and Financial Management in accordance with the Government’s proposal’*.
- (iii) **Budget for 2023:** *Committee report 2022/23:FiU2* was presented to the Parliament on 19 December 2022. Under Appendix 1 of the report, the Committee indicates that *‘[t]he Parliament allocates the appropriations for the 2023 budget year within expenditure area 2: Social economy and financial management according to table 1.1’*.
- (iv) **Budget for 2024:** *Committee report 2023/24:FiU2* was presented to the Parliament on 14 December 2023. Under Appendix 1 of the report, the Committee indicates that *‘[t]he Parliament allocates the appropriations for the 2024 budget year within expenditure area 2: Social economy and financial management according to table 1.1’*.
- (v) **Budget for 2025:** *Committee report 2024/25:FiU2* was presented to the Parliament on 18 December 2024. Under Appendix 1 of the report, the Committee indicates that *‘[t]he Parliament allocates the appropriations for the 2025 budget year within expenditure area 2: Social economy and financial management according to table 1.1’*.

### 3. Parliamentary Letter

- (i) **Budget for 2021:** In its *Parliamentary letter 2020/21:416*, the Parliament approved on 23 June 2021 the amended budget in line with the proposal made by the Finance Committee.
- (ii) **Budget for 2022:** In its *Parliamentary letter 2021/22:119* the Parliament approved on 16 December 2021 the budget in line with the proposal made by the Finance Committee.
- (iii) **Budget for 2023:** In its *Parliamentary letter 2022/23:102* the Parliament approved on 21 December 2022 the budget in line with the proposal made by the Finance Committee.
- (iv) **Budget for 2024:** In its *Parliamentary letter 2023/24:111* the Parliament approved on 20 December 2023 the budget in line with the proposal made by the Finance Committee.
- (v) **Budget for 2025:** In its *Parliamentary letter 2024/25:120* the Parliament approved on 18 December 2024 the budget in line with the proposal made by the Finance Committee.

Furthermore, in line with the description of the measure, **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. [...]**

The initial mandate assigned by the Government on 1 July 2021 explicitly designates the ESV as the competent authority for auditing the RRF funds. This mandate stipulates that ESV should carry out audits on the funds Sweden receives under the RRF in accordance with Article 22 of the RRF Regulation. This designation confirms ESV's role as the competent audit authority. Moreover, given the overall scope of responsibilities and the audit and control provisions outlined in Article 22 of the RRF Regulation, it follows that the ESV has the necessary access to information for conducting audits, including obtaining data on the achievement of milestones and targets at implementing bodies, as well as access to information on final recipients.

In addition, the initial mandate of 1 July 2021 along with the amended mandate of 2 September 2023 requires the ESV to present an annual summary of all audits conducted on the RRF funds to the Government offices at the Ministry of Finance. The initial mandate specifies that the annual summary must include information on the scope of the audits, an analysis of any deficiencies detected, and an explanation of the corrective actions taken to address such deficiencies. This requirement ensures that the ESV effectively centralises all relevant audit findings and recommendations and requests the necessary information to carry out its audit responsibilities.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Target:** 45 Additional number of buildings with broadband access (Homes Passed)

**Related Measure:** SE-C[D]-I[I2] Broadband expansion

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 66100

**Time:** Q4 2023

#### 1. Context:

The objective of the investment is to support the expansion of broadband connectivity to areas where market mechanisms alone do not ensure the provision of such services. The central government support is managed by the Swedish Post and Telecom Authority and is provided up to a connection point ('homes passed'), and for infrastructure with a capacity of at least 1 Gbit/second.

Target 45 requires that at least 66 100 additional buildings in absolute proximity to a network with capacity of at least 1 Gbit/second (Homes Passed) in granted projects.

Target 45 is the only target of this investment and has a final expected date of implementation on 31 December 2023.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Annex 2: List of additional buildings in 2021 and 2022 shared by the Swedish Post and Telecom Authority	This list provides the aggregated list of buildings, including the ones recovered for 2021 and 2022 provided by the Swedish Post and Telecom Authority. The “recovered” buildings are the buildings removed from the initial list because the aid initially granted was recovered.
3	Annex 4: Memorandum of appropriations for the Swedish Post and Telecom Authority in 2021	The letter of appropriations for the financial year 2021 provides an overview of what the Government has decided in terms of activities and financing for the Swedish Post and Telecom Authority.

4	Annex 5: The Swedish Post and Telecom Authority's conditions for granting broadband aid in 2021 and 2022	The two documents, respectively for 2021 and 2022, contains the requirements from the Swedish Post and Telecom Authority to get broadband aid granted in 2021. Project applications must comply with the conditions set out in the annex to get aid. Information on, inter alia, capacity requirements for the supply of 1 Gbit/s can be found in Sections 5 and 6.
5	Annex 6: Ordinance on State aid for the deployment of broadband infrastructure, no SFS 2020:266, issued on 30 April 2020 by the Swedish government	The Ordinance (SFS 2020:266) on State aid for broadband infrastructure contains the provisions on State aid for the deployment of broadband infrastructure, with the objective to increase the availability of high-performance broadband.
6	Annex 7: Spending area 22 Communication, as part of the government's proposal for the Budget Bill for 2021	This document sets out the appropriations proposed by the government to the Swedish Parliament ( <i>Riksdagen</i> ) for the Swedish Post and Telecom Authority. See in particular 4.6.5.
7	Annex 1: Certificate on the achievement of objective T45 by the Swedish Post and Telecom Authority	Pro memoria: certificate on the achievement of objective T45
8	Documents by the Swedish Post and Telecom authority specifying, which exact buildings are part of specific broadband expansion projects	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
9	Documents by the Swedish Post and Telecom authority certifying that specific projects were granted state aid for broadband.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
10	<a href="#">Documents signed by the relevant broadband regional coordinator, certifying that the project received broadband support from the Swedish Post and Telecom Operator.</a>	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.



### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**At least 66100 additional buildings in absolute proximity to a network with capacity of at least 1 Gbit/second (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.**

The list of additional building transmitted by Sweden exceeds the target and includes 72 156 buildings, which were granted through 812 individual project award decisions (428 projects in 2021 and 384 projects in 2022) as indicated in Evidence 2 (list of additional buildings).

The Council Implementing Decision states, in the “Name” column, “Additional number of buildings with broadband access”. The description of the target in the Council Implementing Decision however states that “At least 66 100 additional buildings in absolute proximity to a network with capacity of at least 1 Gbit/second (Homes Passed) in granted projects”. For the years 2021 and 2022, Sweden has granted broadband support to a total of 72 156 buildings. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

The fulfilment of the requirement to cover “**at least 66100 additional buildings**” is evidenced in the list (Evidence 2) of additional buildings from the Swedish Post and Telecom Authority. In this list, there are unique identifiers for each building in absolute proximity to the network. As indicated in the document, the total number of additional buildings in 2021-2022 adds up to 72 156. The Swedish Post and Telecom Authority certifies in a pro memoria (Evidence 7) the fact that these 72 156 buildings are additional compared to what was there before 2021-2022, more specifically in the section “Reporting of objectives and achievement” of the Evidence 7.

A legal document from the managing authority/the Swedish Post and Telecom Authority (Evidence 4) that is used in the call for proposal when applying for grants summarises the eligibility criteria the applicants must comply with to be granted broadband aid in 2021 and 2022. This document provides the proof that the condition of “**absolute proximity**” had to be fulfilled for the aid to be granted. Pursuant to section 8 on page. 3 of the submitted Evidence 4, the managing authority conditions for granting broadband aid in 2021 and 2022 require that the grant recipient must deploy the broadband infrastructure up to the delivery points for all buildings included in the given project, and not up to the buildings themselves. It is also stipulated in the same section that the handover point must be located at a distance from which the buildings can be connected for a reasonable connection fee. This connection fee is described in section 16 and must be between SEK 10 000 and 40 000 including VAT.

The minimum **network capacity of 1 Gbit/second** is safeguarded through a process enshrined in a number of legally binding documents:

- According to the Ordinance on State aid for the deployment of broadband infrastructure (Evidence 5), a broadband network is defined as having the capacity to transmit data at a speed of at least 1 Gbit/second (Article 3 on page 1). As the Ordinance is the legal basis as of 1 June 2020 for granting funding to broadband roll out, it implies that any broadband with a capacity under 1 Gbit/second is not eligible to receive funding.

- When seeking state aid, applicants had thus to show that this minimum requirement of 1 Gbit/second would be fulfilled and the Swedish Post and Telecom Authority assessed for each application that the requirements for funding, including the minimum network capacity, had been achieved. A legal document from the Swedish Post and Telecom Authority (Evidence 4) summarises the conditions under which broadband aid could be granted in 2021 and 2022. Sections 5 and 6 indicate specifically that a condition for granting broadband aid (in 2021 and in 2022) is a minimum capacity of at least 1 Gbit/second.

Furthermore, according to the description of the measure, **the measure shall fund support for the expansion of broadband connectivity where market operators cannot expand on a commercial basis.** This condition is guaranteed in section 4 of the Ordinance (SFS 2020:266) on State aid for broadband infrastructure (Evidence 5). This section states that the legal basis for granting such State aid is in accordance with Chapter I and Article 52 “Aid for broadband infrastructures” of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. Indeed, the Article 52 of the Commission Regulation (EU) No 651/2014 of 17 June 2014 states that “The investment shall be located in areas where there is no infrastructure of the same category (either basic broadband or NGA network) and where no such infrastructure is likely to be developed on commercial terms within three years from the moment of publication of the planned aid measure, which shall also be verified through an open public consultation.”

**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.**

The government made a proposal to the Parliament (*Riksdagen*) in the Budget bill for 2021 that the Post and Telecom Authority would receive an appropriation, and that the appropriation would be used for broadband deployment from 2021 to 2023. This is specified explicitly in section 4.6.5 of the document (Evidence 6) for the budget bill expenditures in the area of communication (from the Budget bill “Prop. 2020/21: 1 expenditure area 22 communication”). As a result of this proposal, the Parliament (*Riksdagen*) made a decision for the financial year 2021 on appropriations and appropriations for financial commitments that translated into concrete allocations from the government through the Ministry of infrastructure towards the Swedish Post and Telecom Authority. This is summarised in the letter of appropriations for the financial year 2021 (Evidence 3) that provides an overview of what the Government has decided in terms of activities and financing for the Swedish Post and Telecom Authority in 2021 and 2022. The reference to the Swedish Post and Telecom Authority’s mandate with regards to the Recovery and Resilience Facility is mentioned twice, as part of its mission in Section 3.3 (on page 3) and as part of its financing in Section 4, more specifically in the final table of section 4 (on page 8) under the line “ap.6” (appropriation line). The mission of the Swedish Post and Telecom Authority includes the decisions on broadband grants (Section 3.3), payments (Section 3.3), supervision and monitoring (section 3.5) in the context of the Recovery and Resilience Facility. Section 3 refers to the Swedish Post and Telecom Authority’s responsibilities with regards to eligibility, including the responsibility to recover the aid if necessary (“*uppfyllt villkor för stöd*”). Moreover, according to the Ordinance (SFS 2020:266) on State aid for broadband infrastructure (Evidence 4), the Swedish Post and Telecom Authority examines State aid issues and also supervises the compliance with the aid conditions, as indicated in Sections 10 and 16 of the Ordinance. The Post and Telecom Authority may order the recovery of aid, as stipulated in Section 18 of this Ordinance.

**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 requirement of 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') is stated in the legal document from the Swedish Post and Telecom Authority (Evidence 4) that is used in the call for proposal when applying for grants that summarises the eligibility criteria under which broadband aid can be granted in 2021 (and in a similar fashion for 2022), specifically in:

- section 27 *"PTS säkerhetsföreskrifter [...] ställer högre krav på robusthet eller driftsäkerhet"* in reference to operational security and reliability" while all sections 26-31 *"Robusthet och driftssäkerhet"* cover the robustness and operational safety dimensions.
- section 15 *"bredbandsanslutning levererad senast tre år efter färdigställandet"* in reference to the connection delivered under three years.
- section 17 *"säkerställa att nätet driftsätts"* to ensure that the network is operational.

**The support shall be technology neutral, provided that projects comply with the requested speeds.**

The requirement to be technology neutral, provided that projects comply with the requested speeds is stated in sections 5 and 6 of the legal document from the Swedish Post and Telecom managing authority (Evidence 4) that summarises the conditions under which broadband aid can be granted in 2021 and 2022. Section 5 mentions that the technology must achieve a speed of at least 1 Gbit/second without specifying, which technology exactly should achieve this speed. Section 6 refers to the same speed of that the customer should benefit from without mentioning either, which technology should be used to achieve this speed.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. The sampling reviewed that the buildings are included in a broadband expansion project that benefitted from a grant aiming at providing an internet speed of at least 1 Gbit/second.

Following the selection of a random sample of 60 units from the overall list of 72 156 buildings (Evidence 7) benefitting from broadband expansion, Sweden has submitted as pieces of evidence for each of these units:

- The documents that certify that the building drawn as a sample unit is part of a specific broadband expansion project.
- The grant award decisions from the Swedish Post and Telecom Authority (*"Underrättelse om beslut om statligt stöd för utbyggnad av bredbandsinfrastruktur"*) for specific broadband expansion projects.
- The certificates signed by an external party, a broadband regional coordinator, that the relevant broadband expansion projects received funding from the Swedish Post and Telecom Authority.

The evidence provided for a sample of 60 units confirms that a state aid decision, in either its 2021 or 2022 edition, was granted to the projects aimed at deploying high-speed internet. More precisely, the evidence provided for each unit in the sample confirmed that the requirement in the Council Implementing Decision was met:

- The project grant for the deployment of the broadband network was allocated to a project fulfilling the conditions set by the Swedish Post and Telecom Authority, including the absolute proximity to a network with capacity of at least 1 Gbit/second:
  - Indeed, in the first section of the grant decision, there is a requirement to fulfil the Swedish Post and Telecom Authority's conditions for Broadband aid in 2021 or 2022 (Evidence 4). Sections 5 and 6 of these documents indicate specifically that a condition from the Swedish Post and Telecom Authority for granting broadband aid (in 2021 and in 2022) is a minimum capacity of at least 1 Gbit/second. Additionally, the grant decision also mentions in the introduction the Ordinance (2020: 266) on State aid for the deployment of broadband infrastructure, which requires an Internet speed of at least 1 Gbit/second.
  - The first section also mentions that the broadband deployment shall take place until the point of delivery of the buildings covered by the project.
  - This grant decision specifies also that the conditions to benefit from the NextGenerationEU funding are fulfilled (under the paragraph "*PTS bedömning*").
- All the certificates signed by the relevant broadband regional coordinator confirm that these specific projects received funding from the Swedish Post and Telecom Authority and specify the allocation year and the three-years deadline for completion according to the award conditions.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## **Preliminary Assessment – M/T specific section:**

### **Non-repayable support**

**Number and name of the Target:** T50 T1: Payment of support for new completed dwellings

**Related Measure:** SE-C[E]-I[I1]: Investment aid for rental and student housing

**Quantitative Indicator:** New completed dwellings

**Baseline:** 0

**Target:** 1500

**Time:** Q4 2022

#### **1. Context:**

The measure is an investment aimed at reducing the housing shortage by supporting the construction of new low-cost rental and student housing. The rent for these dwellings will be lower relative to new non-subsidised housing and accessible to households in the lower half of the income distribution, students or people becoming active on the labour market.

Target 50 requires that 1 500 new dwellings to be constructed by Q4 2022. The investment support is conditional on a maximum rent being applied so that the new housing remains accessible to the target group. In addition, the landlord may not refuse a prospective tenant the opportunity to rent a subsidised dwelling on the grounds that their income is too low, as long as the person or household is in a position to pay the rent.

Target 50 is the first step of the implementation of the investment and will be followed by targets 51 and 58. Target 51 requires an additional 3 300 new dwellings to be built by Q4 2023, while target 58 – related to the scaled-up measure SE-CF-I2 in the REPowerEU Chapter – adds another 1 920 new dwellings by Q4 2025. The investment has a final expected date for implementation in Q4 2025.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of decisions	List of decisions by the County Administrative Boards setting out eligibility and on payment of investment aid
3	Summary statistics on the projects having received investment aid	Statistics obtained from the statistical system and the 'Svanen' tool of the National Board of Housing, Building and Planning, which in turn is based on information reported in the administrative management system "Bofinc" owned by the National

		<p>Board of Housing, Building and Planning and used by the county administrative boards.</p> <p>This includes a list of the new completed dwellings with specific information on: the case number; the date of payment, the location (address/county/municipality); the property designation; the rent level and rent for comparable non-subsidized dwellings.</p>
4	Ordinance on State investment aid for rental and student housing, no. SFS 2016:881, published in the Swedish Code of Statutes on 29 September 2016 and entered into force on 1 January 2017	Legislative text in pdf format of the Ordinance on State investment aid for rental and student housing (2016:881) published on 29 September 2016
5	Boverket's guidance on implementing the investment aid (BFS 2016:17)	The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17) published on 20 December 2016
6	Section 9 of Boverket's building regulations	The National Board of Housing, Building and Planning's regulations amending the National Board of Housing, Building and Planning's building regulations (2011: 6) – regulations and general advice published on 30 June 2020
7	Legislative text of the Planning and Building Act (2010:900)	Legislative text in pdf format of the Planning and Building Act (2010:900) published on 01 July 2010
8 - 13	Certificates of completion and energy declarations	Certificates of completion and energy declarations for each of the 61 projects covered by the target.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

**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.**

Statistics from the National Board of Housing, Building and Planning (extracted on 28 February 2023) in the form of an excel spreadsheet (Evidence 3) have been provided for 61 projects. Each project consists of a building made up of a specific number of dwellings. The statistics confirm the total number of dwellings to have received funding to be 2 017. Additional information is provided covering the dates on

which payments were made. Data on actual rents and those of comparable new non-subsidised rents, which were calculated using data from Statistics Sweden, have also been provided (Evidence 3).

In line with the description of the target, **the investment is conditional on a maximum rent.** Section 8 (3) of the Ordinance on State investment aid for rental housing and student housing (2016:881) (*hereinafter referred to as "the Ordinance"*) (Evidence 4) defines a maximum rent per square metre of usable area per year that a landlord can charge. The exact amount of the maximum rent depends on the location of the dwelling.

In line with the description of the target, **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 is in a position to pay the rent.** Section 9 (2) of the Ordinance stipulates that the beneficiary of the subsidies must "make reasonable demands on the housing applicant's finances and not apply other income requirements than those resulting from regulations issued by the National Board of Board of Housing, Building and Planning pursuant to Section 29 of the Ordinance." In accordance with Section 29 of the Ordinance, the National Board of Housing, Building and Planning issued "The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17)" (*hereinafter referred to as "BFS (2016:17)"*) (Evidence 5). Section 5 of BFS (2016:17) states that the beneficiary of state investment aid shall make reasonable demands regarding the applicant's finances and that it is sufficient if it is likely that the potential tenant will be able to pay the rent following a calculation of what the household has left to subsist after rent has been paid. It also states that the Swedish Enforcement Authority's "protected amount" may be used to determine the amount of money left after rent that is necessary to subsist. The decisions by the County Administrative Boards (Evidence 2) outline that the aid is granted conditional on compliance with the rules set out in the Ordinance.

In line with the description of the measure, **these dwellings shall be economically accessible to a larger number of households, easing the situation also for individuals in the lower half of the income distribution, students or people becoming active on the labor market,** the Ordinance (Section 8 (3)) ensures a lower rent is made available to prospective applicants. In addition, when calculating applicants' ability to pay, any income support and/or housing allowances received by the applicant are taken into account. These measures will ensure that individuals in the lower half of the income distribution, students or those becoming active on the labor are not unduly excluded.

In line with the description of the measure, **construction subsidies shall be paid to houses to be completed in 2022 and 2023,** the excel spreadsheet (Evidence 3) provides information on the completion date and payment date for each dwelling. All subsidies were paid in 2022 after completion in 2022.

In line with the description of the measure, **the support scheme shall give support to investments that achieve at least a 20% reduction in the primary energy demand at the level of the building compared to the requirements of the regulation.** The energy declarations for each of the 61 projects have been provided (Evidences 8 – 13). Data provided in evidence 3 indicates that 52 projects have a high energy performance where energy use is equivalent to no more than 56% of the provisions laid down in the National Board of Housing, Building and Planning Regulations (Evidence 6). For nine projects, sheet 2 of evidence 3 shows the calculation of the reduction in energy consumption various between 20% and 41%. Therefore, for all 61 projects of the investment, a reduction of at least 20% of the buildings primary energy needs compared with the requirements of the building legislation has been achieved.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled



## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 52 Entry into force of a law on establishing a private right of initiative

**Related Measure:** SE-C[E]-R[R1]: Private right of initiative – involvement of planning stakeholders in zoning

**Qualitative Indicator:** Provision in the law establishing a private right of initiative indicating the entry into force

**Time:** Q4 2021

### 1. Context:

The aim of this reform is to shorten planning periods for zoning by allowing stakeholders like property owners, developers and builders to initiate and to some extent develop zoning plans. On request of stakeholders, municipalities, while keeping the ultimate responsibility, should inform about the required documentation to facilitate the process.

This milestone concerns the entry into force of legislative amendments to i) require municipalities to inform private parties involved in development planning of the necessary planning documentation, ii) introduce a right for stakeholders to obtain the list of documents the Council Administrative Board considers necessary to assess whether development planning impacts interests that fall under its supervision (such as shore protection) and iii) clarify that stakeholders other than the municipality, may also produce the planning documentation required for the elaboration of a detailed development plan.

Milestone 52 is the only milestone of this reform and has a final expected date of implementation on 31 December 2021.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Planning and Building Act (2010:900), no. SFS 2021:752, issued on 23 June 2021, published in the Swedish Code of Statutes on 30 June 2021, entered into force on 1 August 2021	This Act adopted by the Swedish Parliament (Riksdagen) amends the Planning and Building Act to allow for a private right of initiative in planning, aiming to shorten the planning period.
3	Government bill on the Private right of initiative – involvement of planning stakeholders in zoning, no. 2020/21:131 dated on 18 March 2021, published on	The government bill details all the proposed amendments to the Planning and Building Act. The government bill also includes the impact assessment of the changes to the Planning and Building Act.

	the Government website on 23 March 2021	
4	The Planning and Building Act no. SFS 2010:900, consolidated version	The latest version of the Planning and Building Act, consolidated as amended until the latest amendment SFS 2024:943

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### **Entry into force, following adoption by the Swedish Parliament, of legislative amendments**

The Act amending the Planning and Building Act (2010:900) (*hereinafter referred to as “the Act SFS 2021:752”*) was issued on 23 June 2021, published in the Swedish Code of Statutes on 30 June 2021 and entered into force on 1 August 2021, as specified in footnote 1 on page 3 of the Act.

#### **that include (1) an obligation for municipalities to provide information on the required planning documentation for private parties involved in development planning,**

Already in the version of the Planning and Building Act (*hereinafter referred to as “PBA”*) as it stood *before* it was amended by Act SFS 2021:751, an interested party (such as an individual or a building company) could require a municipality to produce a planning notification, essentially informing the party about its intentions with regard to possible future planning. With the amendments of the PBA introduced by the amending Act SFS 2021:752, this right of an interested party is developed by introducing, in its chapter 5, the right to require that the municipality provides information on what relevant planning material (i.e. documentation) that may be required for any such planning (Chapter 5, Article 5).

#### **(2) a right for stakeholders to obtain the list of documents the County 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,**

Chapter 5 of the PBA as amended by Act SFS 2021:752 provides that the interested party may require that the County Administrative Board provides information on the relevant planning material (documentation) that it might need for it to assess whether the plan proposal might affect any of the interests that it monitors (national interests, shore protection, 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.**

Chapter 5, Article 8 of the Planning and Building Act as amended by the Act SFS 2021:752 further clarifies that the necessary documentation when a development plan or area provisions are drawn up may also be produced by persons other than the municipality.

Furthermore, in line with the description of the measure, **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.** With the amendments of the PBA, more such opportunities are given, since interested parties (such as property owners, developers etc.) can require more information from the municipality and the County Administrative Board.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** M54 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

**Related Measure:** SE-C[E]-R[R3]: Better prerequisites in housing construction

**Qualitative Indicator:** Provision in the law establishing better prerequisites in housing construction indicating the entry into force

**Time:** Q4 2022

### 1. Context:

The measure aims to enable increased predictability and efficiency in the construction process and to facilitate repeatable processes by modifying the Planning and Building Act (SCS 2010:900) in order to introduce a new player in the Act, a certified construction project company.

Milestone 54 entails the entry into force of legislative amendments to the Planning and Building Act (SFS 2010:900) by which a new actor is introduced, 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.

Milestone 54 on the entry into force of amendments to the Planning and Building Act, establishing a certified construction project company, is the only milestone of this reform. The reform had a final expected date for implementation of 31 December 2022.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	The summary document duly justifies how the milestone (including all the constitutive elements) has been satisfactorily achieved
2	Act amending the Planning and Building Act (2010:900), no. SFS 2022:1084, issued on 22 June 2022, published in the Swedish Code of Statutes on 29 June 2022, entered into force on 1 August 2022.	Act no. SFS 2022:1084 amending the Planning and Building Act (2010:900) to establish a certified construction project company.
3	Government Bill 2021/22:212 Certified Construction Design Companies – a more predictable construction process	This document accompanied the bill when it was sent to Parliament. It contains the

		reasoning behind the proposed act and provides an impact analysis.
4	Government ordinance no. SFS 2022:1085, issued on 22 June 2022 amending the Planning and Building Ordinance (2011:338), published in the Swedish Code of Statutes on 29 June 2022, entered into force on 1 August 2022	Government ordinance appointing the National Board for Housing, Building and Construction ( <i>Boverket</i> ) as the responsible authority for issuing the relevant regulations.
5	National Board for Housing, Building and Construction regulations and general guidance (BFS 2024:1), decided on 30 January 2024, published in the National Board for Housing, Building and Construction Code of Statutes on 30 January 2024	National Board for Housing, Building and Construction regulations and general guidance (BFS 2024:1) regarding notably the certification of Certified Constructing and Planning Companies (CCPCs) and what types of residential buildings fall within the scope of the provisions in the amended Planning and Building Act that apply to CCPCs (chapter 9, articles 32 b. 32 c and chapter 10, article 25 a.
6	The Planning and Building Act (2010:900), as amended	The Planning and Building Act (2010:900), as amended.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone

**Entry into force, following adoption by the Swedish Parliament, of legislative amendments to the Planning and Building Act (SFS 2010:900) shall introduce a new actor, namely the certified construction project company.**

Act 2022:1084, issued on 22 June 2022, published in the Swedish Code of Statutes (*Svensk författningssamling, SFS*) on 29 June 2022 (evidence 2) and which, as set out in the last sentence of the act, entered into force on 1 August 2022, amends the Planning and Building Act (2010:900, hereinafter *PBA*). In particular, the amendments introduce the necessary legal provisions that enable the establishment of certified construction project companies (hereinafter CCPCs). The role, requirements and certification of such a company is set out in chapter 9, article 32 b of the amended PBA, defining notably also the scope of the certification as applying to the requirements laid down in chapter 8, articles 1.1, 3 and 4 of the PBA (the general design requirements as well as the technical requirements).

**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 early check by the municipality includes assessing whether the regulations set out in chapter 8, articles 1.1, 3 and 4 of the PBA (the general design requirements and the technical requirements) are fulfilled, before giving, firstly, a building permit, and secondly, a starting clearance. Chapter 9, article 32 c of the amended PBA provides that when a CCPC has been used for the planning of the construction of a

residential building, a municipality is required to give a building permit without assessing whether the general design and technical requirements set out in chapter 8, articles 1.1 and 3 are fulfilled. Chapter 10, article 25 a of the amended PBA provides that where a certified CCPC has been used to perform the planning for the construction of a new residential building, the municipality is required to give a starting clearance without assessing whether the requirements set out in chapter 8, articles 1.1, 3 and 4 are fulfilled.

Furthermore, in line with the description of the measure, **a certified building construction 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.** Chapter 9, article 32 b of the amended PBA provides that a CCPC is a company that possesses a quality management system as well as particular expert knowledge and experience with regard to the requirements laid down in chapter 8, articles 1.1, 3 (effectiveness and accessibility) 4 (technical properties) as concerns the construction of new residential buildings, as set out in government regulations notified on the basis of chapter 16, article 9 of the UBA. Chapter 16, article 9.2 specifies that the government, or an authority appointed by the government, may notify regulations about what is required by a CCPC in terms of knowledge, experience and certification. Government ordinance 2022:1085 appoints the National Board for Housing, Building and Construction to be this authority. The National Board for Housing, Building and Construction has issued regulations and general guidance, BFS 2024:1, regarding, notably, the certification of Certified Constructing and Planning Companies (CCPCs) and regarding what types of residential buildings (buildings of maximum two floors and for one or two dwellings) fall within the scope of the provisions in the amended Planning and Building Act that apply to CCPSs (chapter 9, articles 32 b, 32 c and chapter 10, article 25 a).

Furthermore, in line with the description of the measure, **the CCPS shall be able to substantiate its expertise and experience with a certificate issued by a body accredited for that purpose.** In chapter 9, article 32 b of the amended PBA, it is set out that the CCPC is to be able to corroborate its expertise and experience by possessing a certificate. The certification of CCPSs is to be handled by certifying bodies that have been accredited to do so in line with Regulation (EC) 765/2008, which implies that the accreditation of such certifying bodies is performed by SWEDAC, the national accrediting body in Sweden. SWEDAC can thus give accreditation to companies that fulfil the requirements for acting as certifying bodies. Such certifying bodies can in turn issue certificates to companies that apply to be certified as CCPCs. As of 1 January 2025, SWEDAC has not yet been approached by any companies that have applied to be accredited as certifying bodies, and consequently, no CCPCs have yet been certified. Nonetheless, although the market has not yet responded to the possibility, all the legal and administrative conditions (as is required by the milestone and measure descriptions) are in place for the introduction of CCPCs.

Furthermore, in line with the description of the measure, **it shall be optional for a developer to use a certified construction project company in the process.** The amended PBA does not contain any provisions requiring a developer the use a CCPC, nor does the government ordinance 2022:1085, nor do the National Board for Housing, Building and Construction regulation, BFS 2024:1.

#### **4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 55 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]

**Related Measure:** SE-C[E]-R[R4]: Higher ceiling for the deferred amount in the capital gains tax

**Qualitative Indicator:** Provision in the law indicating the entry into force of law raising the ceiling for deferred capital gains

**Time:** Q3 2020

#### 1. Context:

The measure aims to lower transaction costs for real estate purchases, thereby trying to increase mobility on the housing and labour market.

Milestone 55 requires the adoption of changes to the relevant tax law raising the ceiling for deferred capital gains from SEK 1 450 000 to SEK 3 000 000.

Milestone 55 is the only milestone of this reform. The implementation of the reform was to be completed by 1 July 2020, applying to sales after 30 June 2020.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Income Tax Act (1999:1229), no. SFS 2020:321, issued on 20 May 2020, published in the Swedish Code of Statutes on 21 May 2020, entered into force on 1 July 2020	This Act amends the Income Tax Act (1999:1229) as regards, notably, the ceiling for deferred capital gains.
3	Government bill for an increased cap on deferral of capital gains on the sale of private dwelling, no. 2019/20:94, dated 12 March 2020, published on the Government website on 17 March 2020	The document details all proposed legislative changes to the Income Tax Act, as compared to the original Act. The amendments in the bill correspond to those in the adopted amendment Act. The government bill does not as such constitute evidence but can serve as a source for the interpretation of the law amending the Income Tax Act.
4	Income Tax Act no. SFS 1999:1229	The income Tax Act in its amended form.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

#### **Entry into force of a change in the relevant tax law**

The Act amending the Income Tax Act (SFS 1999:1229) (*hereinafter referred to as "the amending Act"*) was adopted by the Swedish parliament on 13 May 2020. It was issued on May 20, 2020, and published in the Swedish Code of Statutes on 21 May 2020. As stated in the two last sentences of the amending act, it entered into force on 1 July 2020 and applies to sales of dwellings made as of 30 June 2020.

**The reform measure shall raise the maximum amount deferred for capital gains taxation from SEK 1 450 000 to SEK 3 000 000.**

The amending act amends the Income Tax Act with the effect that the maximum deferral amount for capital gains taxation is increased from SEK 1 450 000 to SEK 3 000 000. Chapter 47, Article 7 of the amended Income and Tax Act captures the situation where the taxpayer acquires a new dwelling before the end of the year in which he sells the original residence and if he takes up residence in the new dwelling before May 2 of the following year, whereas Article 8 covers the case where a taxpayer is not purchasing a new dwelling or if he does is not taking up residence. This distinction affects how the deferral amount is calculated, but not the maximum deferral amount as such.

#### **4. Commission Preliminary Assessment:** Satisfactorily fulfilled



## Preliminary Assessment – M/T specific section:

### Non-repayable support

**Number and name of the Milestone:** 56 Entry into force of a change in the relevant tax law abolishing the standard income on deferred capital gains

**Related Measure:** SE-C[E]-R[R5]: Abolishing the calculated income from deferred capital gains

**Qualitative Indicator:** Provision in the law indicating the entry into force of law abolishing the standard income on deferred capital gains

**Time:** Q1 2021

#### 1. Context:

The objective of this reform is to increase labour and housing mobility by lowering the transaction costs related to real estate transactions. Previously, a person selling a dwelling at a profit and acquiring a new dwelling was, under certain conditions, entitled to a deferral on the capital gains tax. The taxable person was obliged to declare the tax deferral as standard income, which has been taxed at a rate of 30%. This measure abolishes this obligation.

Milestone 56 is the only milestone in this reform. The implementation of the reform was expected to be completed by 1 January 2021.

#### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Government bill amending the Income Tax Act (1999:1229), no. 2020/21:1 dated on 17 September 2020	The government bill details all the proposed legislative changes to the Income Tax Act as compared to the original Act. The amendments in the bill correspond to those in the adopted amendment law. The bill is a legal source for the interpretation of the law.
3	Act amending the Income Tax Act (1999:1229), no. SFS 2020:1068, issued on 26 November 2020, published in the Swedish Code of Statutes on 2 December 2020, entered	This act adopted by the Swedish Parliament (Riksdagen) amends the Income Tax Act (1999:1229) among other things, deleting the parts of that Act that establishes the standard income on deferred capital gains tax (notably chapter 47, article 11 b and its title).

	into force on 1 January 2021.	
4	Act amending the Income Tax Act (1999:1229), no. SFS 2009:1409, issued on 3 December 2009, no. SFS 2009:1409, published in the Swedish Code of Statutes on 14 December 2009, entered into force on 1 January 2010	This act adopted by the Swedish Parliament (Riksdagen) amended the Income Tax Act (1999:1229) in the year 2009, notably <i>introducing</i> the provision regarding the standard income on deferred capital gains (chapter 47, article 11 b). This law is included as point of reference, to demonstrate that this is the provision which law 2020:1068 now deletes, thus abolishing the standard income on deferred capital gains.

### 3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities covers all constitutive elements of the milestone, in particular:

#### **Entry into force of a change in the relevant tax law abolishing the standard income on deferred capital gains**

Act 2020:1068 amending the Income Tax Act (1999:1229) (*hereinafter “the amending act”*) was issued on 26 November 2020, published in the Swedish Code of Statutes (*Svensk Författningssamling*) on 2 December 2020 and entered into force on 1 January 2021, as specified in footnote 1 on page 8 of the amending act. Among other things, the amending act deletes the provision contained in chapter 47, article 11 b of the Income Tax Act (1999:1229), which establishes the standard income on deferred capital gains tax.

#### **The reform measure shall abolish the standard income on the deferred capital gains for the income tax.**

The preamble to the amending act provides that Chapter 47, article 11b of the Income Tax Act (1999:1229) shall cease to apply, meaning that the provision establishing the standard income on deferred capital gains tax will no longer be applicable starting from the date of entry into force of the law. In the last section of the amending act, it is provided that the amending act enters into force on 1 January 2021, hence, the standard income has effectively been abolished as of that date.

Furthermore, in line with the description of the measure, the reform is to apply to tax years beginning after 31 December 2020. This is consistent with the abolishment of the applicable provision as of 1 January 2021.

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**