

2 May 2025

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the second payment request submitted by Luxembourg on 18 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 18 December 2024, Luxembourg submitted a request for payment for the 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, Luxembourg provided due justification of the satisfactory fulfilment of the 10 milestones and targets of the second instalment of the non-repayable support, as set out in Section 2 Financial Support and Section 1.1.2 of the Council Implementing Decision of 14 April 2025 on the approval of the assessment of the recovery and resilience plan for Luxembourg¹.

For one target covering a large number of recipients, in addition to the summary documents and official listings provided by Luxembourg, 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.

In its payment request, Luxembourg has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. In order to ensure continuous compliance with the milestone and its obligations under the Financing Agreement, as attested through the summary document justifying how the milestone was satisfactorily fulfilled, Luxembourg committed to improve the risk mapping by: 1) Further detailing the risk mapping; 2) Detailing the risk factors and methodology, including for the calculation of the risk scoring and effectiveness of existing control procedures; and 3) Linking the risks identified in the mapping to the corresponding control measures. Luxembourg has now fulfilled these commitments, as reflected in their updated risk methodology submitted to the European Commission. 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 Luxembourg, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 10 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Luxembourg's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, improving the resilience of and accessibility to healthcare, upskilling and reskilling of the workforce and increase the supply of affordable and sustainable housing. The milestones and targets also confirm progress towards the completion of investment projects related to the digitalisation of public administration and charging stations for electric vehicles.

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.

¹ ST 10155/21 and ST 10155/21 ADD 1 as amended by ST 16022/22, ST 12569/24, ST 12569/24 ADD 1 and ST 7450/25 ADD 1 (target revision).

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Preliminary Assessment – M/T specific section

Non-repayable support

Number and name of the Milestone: 1A - 2: Launch of the vocational trainings (« skillsbridges »)

Related Measure: LU-C[1A]-R[R1]: « Skillsdësch »

Qualitative Indicator: Official launch of training by opening registrations for interested participants

Time: Q2 2022

1. Context:

The component Skilling, Reskilling and Upskilling of Luxembourg's recovery and resilience plan is a response at the same time to the crisis-induced increase in the level of unemployment, the long-standing challenge of the skills shortages on the labour market, and increasingly widespread recourse to teleworking, entailing organisational changes and a stronger demand mainly for digital skills.

The aim of this reform is to launch the vocational trainings "Skillsbridges" designed under the Skillsdësch process by opening them for registration for interested participants.

Milestone 1A-2 is the second and last milestone of the reform, and it follows the completion of milestone 1A-1, related to the launch of the "Skillsdësch" process during the meeting of the Tripartite Coordination Committee. The reform has a final expected date for implementation in Q2 2022.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Training Confirmation	Letters regarding the launch of Skillsbridges signed by the Director of Vocational Training at the Ministry of National Education, Children and Youth on 22 July 2024, addressed to several stakeholders, informing them of the first three trainings launched in the context of the Skillsdësch reform.
3	Certificate of completion – Skillsbridges (Certificat d'achèvement – Skillsbridges)	Certificate confirming the launch of the trainings, signed by the Directors of the National Centers for Continuous Vocational Training Ettelbruck and Esch-sur-Alzette, and the Director of Vocational Training at the

		Ministry of National Education, Children and Youth on 27 September 2024
4	OECD Skills Study, published on 23 February 2023	Report evaluating Luxembourg's skills performance and offering insights and recommendations for improving education, employment, and workforce development to better align with economic demands and future challenges.
5	Skillsbridges presentation, published on 22 July 2024 (Présentation Skillsbridges)	Presentation by the Ministry of National Education, Children and Youth and the National Center for Continuous Vocational Training announcing the launch and providing information on the content and format of the different trainings.
6	Training sheet "Artificial Intelligence at the Service of Administrative Teams" (Fiche de formation L'Intelligence Artificielle au Service des Equipes Administratives), dated 23 July 2024	Document providing detailed information about the "Artificial Intelligence at the Service of Administrative Teams" training, prepared by the National Center for Continuous Vocational Training.
7	Training sheet "Green Space Maintenance Agent" (Fiche de formation Agent d'Entretien d'Espaces Verts), dated 23 July 2024	Document providing detailed information about the "Green Space Maintenance Agent" training, prepared by the National Center for Continuous Vocational Training.
8	Training sheet "Low-Carbon Construction and Use of Bio-based Building Materials" (Fiche de formation Construction Bas-Carbone et Utilisation de Matériaux de Construction Biosourcés), dated 23 July 2024	Document providing detailed information about the "Low-Carbon Construction and Use of Bio-based Building Materials" training, prepared by the National Center for Continuous Vocational Training.
9	Registration for a CNFPC training (Inscription à une formation CNFPC), not dated	Document outlining the steps for the registration to trainings on the website of the National Centre for Continuing Vocational Training (CNFPC).

3. Analysis:

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

Vocational trainings designed under the Skillsdësch process are officially launched by opening them for registration by interested participants.

Three vocational trainings designed under the Skillsdësch process were officially launched to the general public on 22 July 2024 (evidence 5). The National Center for Continuous Vocational Training published training sheets for each of the trainings, with information on the start and end date of the

trainings, the content covered during the different modules, and the prerequisites for participation (evidence 6-8).

Using the inscription guidelines (evidence 9), the Commission services accessed the link provided by the authorities on 24 January 2025 to verify that the trainings were open for registration for interested participants. This check was completed successfully, confirming that the trainings are open for registration via the website of the National Centre for Continuing Vocational Training and the requirement is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, ***“Under a broader initiative aimed at developing a skills strategy, and promoting continued and vocational training, a collaborative procedure entailing round-table debates on skills led by all stakeholders (“Skillsdësch”) has been conducted to analyse the demand for skills, and to identify the most promising job profiles. The resulting action plan shall define dedicated training paths called “skillsbridges” helping workers and job seekers to enhance their employability during the green and digital transition. The vocational trainings thus conceived shall be launched in the second quarter 2022”.***

As assessed in the context of the first payment request, in order to assist the Skillsdësch in designing a skills strategy, the tripartite committee (i.e. the committee composed by government, union representatives and employers’ associations) requested the support of the OECD for the production of a study on skills in Luxembourg (evidence 4). More specifically, the scope of the OECD National Skills Strategy Project in Luxembourg included analysing the skills performance of the country, assessing the skills system and designing a skills strategy, and addressing, amongst other aspects, existing skills data gaps, skills assessment and anticipation as well as skills foresight. The OECD Skills Strategy Luxembourg - Assessment and Recommendations dated 23 February 2023 (evidence 4), states that “the Skills Strategy has benefited from the insights of a wide range of government and stakeholder representatives through a background questionnaire, written input on the four priority areas, bilateral meetings, two workshops and site visits in Luxembourg”. The document identifies the following priorities: Priority 1: Providing labour-market-relevant adult learning opportunities in Luxembourg; Priority 2: Guiding and incentivising skills choices in Luxembourg; Priority 3: Attracting and retaining foreign talent to fill skills shortages in Luxembourg; and Priority 4: Strengthening the governance of skills data in Luxembourg (pages 14-15 of evidence 4). The OECD Skills Strategy highlights the “importance of designing effective upskilling/reskilling pathways for workers who might find their jobs significantly impacted by the green transition” (page 19 of evidence 4), hence defining training paths to improve the employability of workers and job seekers. These adult learning opportunities, additionally, should be “targeted to new growing parts of the economy such as the digital sector, the creative industries, healthcare and parts of the green economy (e.g. green construction, power)” (page 143 of evidence 4). The resulting action plan (evidence 5), published on 22 July 2024, defined dedicated training paths called “Skillsbridges” focusing on the green (“Green Area Maintenance Officer” and “Low-Carbon Construction and Use of Bio-based Building Materials”) and digital transition (“Artificial Intelligence at the Service of Administrative Teams”). These vocational trainings are addressed to workers and job seekers whose professions are most impacted by automatization and new technologies, with the aim of acquiring in a short timeframe the skills that are necessary to adapt to the evolution and new requirements of the labour market, as well as filling gaps in sectors with limited workforce (evidence 2). In fact, they help workers and job seekers to enhance their employability during the green and digital transition as they concern, for instance, the different tools of Artificial Intelligence and how to apply these in the workplace (pages 3-4 of evidence 6), different techniques for the construction of buildings with bio-based materials (pages 4-6 of evidence 8), and

courses on the mastery of equipment used for the management of green spaces (pages 3-5 of evidence 7).

However, the trainings have not been designed “under” the Skillsdësch process. Instead, the Luxemburgish authorities have informed the Skillsdësch participants when developing the action plan to define the dedicated training paths (evidence 2) but did not involve them in this last step of the process as the trainings will be materially implemented by the Ministry of Education in cooperation with National Center for Continuous Professional Training. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, this does not affect the progress towards the achievement of the reform or investment that the milestone represents, i.e. the official launch of the vocational trainings (“Skillsbridges”), given that the trainings were successfully launched (evidence 6-8). As of this, this minimal deviation does not affect the progress towards achieving the Skillsdësch that the milestone represents.

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 Target: 1B - 6 Making available the new digital register

Related Measure: LU-C[1B]-I[I1]: Single Digital Register of Health Professions

Quantitative Indicator: Number of persons

Baseline: 0

Target: 5000

Time: Q4 2022

1. Context:

The component “1B: Reinforcement of resilience of health system” of Luxembourg’s recovery and resilience plan includes two reforms and two investments aimed at addressing some of the structural problems of the health sector in Luxembourg: the lack of health professionals and the need to increase the efficiency of the health system, notably through its digitalisation. Investment 1 “Single digital register of healthcare professionals” sets up a register to manage data on health professionals in Luxembourg.

Target 1B - 6 requires the single digital register of health professions, which collects relevant administrative and professional information allowing for a better management of health professionals, to be operational and have 5 000 registered professionals.

Target 1B - 6 is the only target of this investment. The investment has a final expected date for implementation on 31 March 2023.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document justifying how the target was satisfactorily fulfilled
2	Project completion report, signed by the Ministry of Health and Social Security and CTIE (Centre des technologies de l'information de l'Etat) on 12 February 2024	Project completion report signed by the project owner authority and the implementing authority
3	Anonymised extract from the Single Digital Register of Health Professions	Anonymised list extracted from the Single Digital Register of Health Professions indicating at least 5 000 registered health professionals, including, for each of them, their unique reference number, specialisation and location

4	Screenshots, by the Ministry of Health and Social Security	Screenshots from the Single Digital Register of Health Professions for the selected sample
5	Additional screenshots, by the Ministry of Health and Social Security	Additional screenshots demonstrating how the health professional's information entered in the back office is transferred to the register as a new record
6	Law "Code de la santé", consolidated version of 6 August 2023	Health law with the requirement for the health professionals to keep their data up to date

3. Analysis:

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

The single digital register of health professions, which collects relevant administrative and professional information allowing for a better management of health professionals, is operational and has 5 000 registered professionals.

The fact that the single digital register of health professions is operational is confirmed by the project completion report, which was signed by the project owner authority (Ministry of Health and Social Security) and the implementing authority (CTIE) on 12 February 2024 (evidence 2).

The single digital register of health professions collects relevant administrative and professional information allowing for a better management of health professionals. It is the database that contains entries for each health professional, indicating data such as the date of birth, address, professional group, specialty, employer, and the professional licences held. The filtering features allows for management of the professionals, seeing where the gaps are e.g. by age of location, or specialty (evidence 2). The collection and updating is done through the link with the authorisation and data update requests in MyGuichet government e-service portal, which health professionals are required to submit by law (evidence 5 and 6).

The anonymized dataset of health professionals extracted from the single digital register of health professions transmitted by the Luxembourgish authorities contains 5500 entries, with a unique ID, professional group/title indicating that they are health professionals, and their location – Luxembourg (evidence 3).

Following the selection of a random sample of 60 units, Luxembourg submitted screenshots for each of these units which contain the relevant administrative and professional information of each health professional allowing for better management of health professionals, i.e. the date of birth, address, professional group, specialty and where relevant area of expertise, and the professional licences held, with the validity dates (evidence 4). The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met: each unit corresponded to an entry for a health professional in the database and all of them contained the relevant administrative and professional information of each health professional allowing for better management of health professionals. All 60 units had the date of birth, address, professional group, specialty, in five cases where the specialty required further detail also the area of expertise, and the professional licences held, with the validity dates (evidence 4). Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled.

Furthermore, in line with the description of the measure, the register shall collect administrative and professional data, in order to manage data on health professionals in Luxembourg (the number of doctors, their specialities, areas of expertise, their age distribution, their territorial distribution...), forecast needed professions and skills (short to medium-term demographic projections by speciality and geographic areas) and mobilise staff during crises. This tool shall also allow the management of professional licences and shall respond to the legal obligation to keep professional data up to date.

Following the selection of a random sample of 60 units, Luxembourg submitted screenshots for each of these units which contain the relevant administrative and professional information of each health professional allowing for better management of health professionals: the date of birth, address, professional group, specialty and where relevant area of expertise, and the professional licences held, with validity dates (evidence 4). The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met: each unit corresponded to an entry for a health professional in the database and all of them contained the relevant administrative and professional information of each health professional allowing for better management of health professionals. (evidence 4).

The screenshots provided for the selected sample demonstrate that the database entries contain the following data for each health professional:

- date of birth, enabling the authorities to analyse the age distribution,
- professional group, specialty and where relevant (five cases) area of expertise (e.g. specialist doctor – urology), and professional licences, enabling the authorities to analyse the professionals by speciality and skills,
- location, enabling the authorities to analyse territorial distribution and skills by geographical areas.

The project completion report dated 12 February 2024 lists on pages 5-11 the variables and on pages 11-15 the filtering features and the dynamic functionalities of the various tables, enabling analysis by selected criteria, including the number of doctors, their specialities, areas of expertise, their age distribution, and their territorial distribution (evidence 2). This structure of the database enables the management of data on health professionals in Luxembourg, including the identification of gaps, which allows forecasting the needed professions and skills, also short to medium-term demographic projections by speciality and geographic areas, using filtering features by age, specialty and location, and provides the information needed for the mobilisation of staff: the number of health professionals by their professional group and specialty, licences, location, or employer.

The register collects the administrative and professional data through the link with the e-government services portal MyGuichet, where the health professionals request authorisations and update of their data. When the processing of the request is finalized and the decision is ready, the register is updated, and the health professional receives a notification of the decision (evidence 5).

Each database entry includes information about the professional licences held, including their validity data. The project completion reports confirms that the single register is a critical component for regulatory compliance (page 6). In accordance with Luxembourg legislation (evidence 6; Code de la Santé, page 649 art. 33(6), page 674 art. 5(5), page 681 art. 7(8) and page 689 art. 8(5)), each health professional must be authorised by the authorities and keep their details up-to-date. For this reason, the register is linked to e-government one-stop-shop MyGuichet (evidence 5). Health professionals submit the requests for practising authorisation and data update in MyGuichet, which are then processed by the authorities. Once the request is processed and the decision is taken, the authorities enter the details of the health profession in the single digital register, and the system notifies the

health professional of their register number and the decision, following the procedure outlined in the additional screenshots (evidence 5) submitted by Luxembourg authorities.

Furthermore, in line with the description of the measure, the project shall be completed by 31 March 2023.

The project completion report was signed on 12 February 2024. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay is considered both limited and proportional, notably due to the complexity of the IT project and data collection. In addition, the project was completed at the time of the assessment. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Preliminary Assessment – M/T specific section

Non-repayable support

Number and name of the Target: 1C - 3 Percentage of municipalities signing an implementation agreement

Related Measure: LU-C[1C]-R[R1]: Housing Pact 2.0

Quantitative Indicator: Percentage

Baseline: 0

Target: 50

Time: Q4 2022

1. Context:

Component “1C: Increase of supply of affordable and sustainable public housing” of Luxembourg’s recovery and resilience plan aims to increase the supply of affordable and sustainable housing at municipal level. As part of this component, the entry into force of the Law of 30 July 2021, referred to as ‘Housing Pact 2.0’ (milestone 1C-1 reform Housing Pact 2.0), put in place a new reference framework to encourage municipalities to mobilise land for construction, and dwellings for renovation, in order to increase social and affordable housing. This scheme builds on the lessons learned from the ‘Housing Pact 1.0’, which has been in force since 2008.

Under the ‘Housing Pact 2.0’, each municipality may engage by signing an ‘initial convention’ with the State, which allows the municipality to be assisted by a ‘housing counsellor’. If it does so, the municipality shall then set up and adopt its own municipal strategy for housing development, the so-called *Programme d’Action Local Logement* publicly available. Municipalities shall then sign an ‘implementation agreement’ with the State, which entails an obligation for the municipality to implement the development projects detailed in the *Programme d’Action Local Logement*, with financial support from the State on the basis of the affordable housing units placed on the rental market in the previous year.

Target 1C-3 is the first target in the timeline of this component and follows milestone 1C-1 ‘Entry into force of the Housing Pact 2.0 Law’. Target 1C-3 concerns the signature of the implementation agreement and is measured in percentage of the total number of municipalities in Luxembourg. For its completion, this target requires at least 50% of municipalities having signed an implementation agreement. The publication of the official classification of Local Administrative Units (STATEC, 2023) confirmed that since 1 September 2023 Luxembourg’s territory at the local government level, is organised in 100 municipalities. The reform has a final expected date for implementation of Q4 2023.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document justifying how the target was satisfactorily fulfilled
2	List of agreements signed	List of 91 municipalities who signed the agreement with Luxembourg, represented by the Minister of Housing and Spatial Planning, Mr Claude Meisch, including for each municipality the date of signing (between November 2022 and March 2024)
3	91 conventions de mise en œuvre signées Pacte logement 2.0	For each municipality the agreement signed with Luxembourg, represented by the Minister of Housing and Spatial Planning, Mr Claude Meisch, between November 2022 and March 2024

3. Analysis:

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

Signature of the implementation agreement with at least 50 % of the municipalities in Luxembourg.

The applicable official classification of Local Administrative Units can be found in STATEC, by which Luxembourg comprises 100 municipalities since 1 September 2023. Luxembourg submitted evidence for 91 implementation agreements signed between November 2022 and March 2024.

The Commission services accessed the link provided by the authorities on 18 December 2024 to verify the pieces of evidence submitted by Luxembourg. Luxembourg submitted 91 files, one per municipality. The verification showed that 90 (90%) of them included an implementation agreement signed under the Housing Pact 2.0, and only 89 (89%) included an implementation agreement and a *Programme d'Action Local Logement*, both signed. This check was completed successfully, confirming that the target of 50% of municipalities in Luxembourg having signed an implementation agreement was overachieved.

This agreement specifies among others the modalities for paying the financial support the municipality is entitled to. The agreement form was the same and complies with the requirements set in the regulation ('Housing Pact 2.0'). The framework contract is fully aligned with the provisions set in the 'Housing Pact 2.0' and covers all relevant aspects mentioned above, either explicitly or by referring to the relevant articles of the Housing Pact 2.0. Article 4 of the contract sets the modalities of the financial participation assigned to the Housing Counsellor and article 5 specifies the modalities for paying the financial support the municipality is entitled to for the development of projects as described in the *Le Programme d'Action Local Logement*, including affordable rental housing.

Furthermore, in line with the description of the measure, the financial contributions granted to municipalities shall be paid on the basis of the implementation of projects approved under the Housing Pact 2.0 and aimed at achieving its objectives.

Article 5 of the framework contract, which is fully aligned with the provisions set in the 'Housing Pact 2.0', specifies the modalities for paying the financial support the municipality is entitled to for the development of projects as described in the *Le Programme d'Action Local Logement*, including affordable rental housing.

Municipalities shall then sign an 'implementation convention' with the State, which entails an obligation for the municipality to implement the development projects detailed in the *Programme d'Action Local Logement*, with financial support from the State on the basis of the affordable housing units placed on the rental market in the previous year.

Under the Housing Pact 2.0, each municipality may engage by signing an 'initial convention' ('initial agreement') with the State, which allows the municipality to be assisted by a 'housing counsellor'. If it does so, the municipality shall then set up and adopt its own municipal strategy for housing development, the so-called *Le Programme d'Action Local Logement*, publicly available. Municipalities shall then sign an 'implementation agreement' with the State, which entails an obligation for the municipality to implement the development projects detailed in the *Programme d'Action Local Logement*, with financial support from the State on the basis of the affordable housing units placed on the rental market in the previous year.

On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Preliminary Assessment – M/T specific section

Non-repayable support

Number and name of the Milestone: 2A - 2 Law on the support scheme for charging points.

Related Measure: LU-C[2A]-I[I1]: Support scheme for charging points.

Qualitative Indicator: Entry into force

Time: Q1 2022

1. Context:

Milestone 2A-2 is part of an investment which aims to foster the deployment of a dense, accessible network of charging points for electric vehicles across Luxembourg, by setting up a new scheme to financially support initiatives taken by businesses to develop new charging points. This scheme is meant to complement the existing system to support charging points, in place since July 2020, and which targets initiatives by individuals. The new scheme shall support both publicly accessible charging points, and points which are not accessible to the public (infrastructure for charging fleets of electric vehicles, and recharging at work for employees).

Milestone 2A-2 requires the entry into force of the law putting in place a support scheme for charging infrastructure for electric vehicles. The support scheme shall be made available for companies and shall support charging points accessible to the public or not. on the support scheme for charging points for electric vehicles. Milestone 2A-2 is the first step of the implementation of this investment, and it will be followed by targets 2A-3 and 2A-4, with the final aim of having at least 1300 charging points (expressed in terms of supply metric) supported by the support scheme, that are made operational by Q4 2023 and at least 2600 by Q2-2025. The investment has a final expected date for implementation in Q2-2025.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document satisfactorily justifying the achievement of the milestone, including a link to the publication of the Law in the Official Journal, and a reference to the provision specifying the entry into force. (https://legilux.public.lu/eli/etat/leg/loi/2022/07/26/a395/jo)
2	The Official Journal of The Grand-Ducal Law of 26 July 2022 (Memorial A, No. 395 of 2022).	The Official Journal of The Grand-Ducal Law of 26 July 2022, on the support scheme for companies investing in charging infrastructure for electric vehicles. (Memorial A, No. 395 of 2022).
3	Preliminary study	Preliminary study on the establishment of an aid scheme for charging stations (KPMG, "Charging infrastructure for electric vehicles in Luxembourg", 23 November 2020)

3. Analysis:

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

Entry into force of the law putting in place a support scheme for charging infrastructure for electric vehicles.

The Law of 26 July 2022, on the support scheme for companies investing in charging infrastructure for electric vehicles was published in the Official Journal, Memorial A, No. 395 of 2022 (evidence 2).

The Law entered into force on 30 July 2022, four days following its publication, in accordance with Article 4 of the Law of 23 December 2016 published in the Official Journal of the Grand-Duchy of Luxembourg, which provides for the rules applicable to the entry into force of a legal act in case this is not specified explicitly in the said act.

The support scheme shall be made available for companies and shall support charging points accessible to the public or not. Furthermore, in line with the description of the measure, **the new scheme shall support both publicly accessible charging points, and points which are not accessible to the public (infrastructure for charging fleets of electric vehicles, and recharging at work for employees).**

Milestone 2A-2 is part of an investment which aims to foster the deployment of a dense, accessible network of charging points for electric vehicles across Luxembourg, by setting up a new scheme to financially support initiatives taken by businesses to develop new charging points. This scheme is meant to complement the existing system to support charging points, in place since July 2020, and which targets initiatives by individuals. The new scheme builds on the legislation of the existing scheme and specifically, the Law of 26 July 2022 (evidence 2) puts in place a new support scheme for companies (Art. 1(1)) which are regularly established in the territory of the Grand Duchy of Luxembourg (Art. 3(1)(1)). It covers infrastructure for charging fleets of electric vehicles, and recharging at work for employees (Art. 2 and 4), to foster business investment in charging infrastructure for electric vehicles within the country (Art. 1(2)(1)), thereby developing this market and contributing to decarbonise the road transport.

The Law considers three modalities for requesting financial support under this scheme, distinguishing between charging points use (public or private) and firms' size. Specifically, i) aid for charging infrastructure following a call for projects (Art. 4), ii) aid for charging infrastructure built by SMEs (Art. 5) and iii) support for public charging infrastructure (Art. 6)

In accordance with Article 4(1), support to large companies may be granted following a competitive bidding for investments in both private and publicly accessible charging infrastructure. The maximum amount of the grant is set at 30% of eligible costs, for privately accessible, and 50% for publicly accessible charging infrastructure, which may rise to 70% when the use of charging points is restricted to vehicles owned by individuals. The same rate is applied for investments and charging infrastructure held by firms operating the public charging network.

Support to SMEs (Art. 5) is granted for investments in private charging points, which are not accessible to the public (infrastructure for charging companies' fleets of electric vehicles and charging at work for employees) and may vary between 40% and 60%, with a limit of EUR 100 000 per project. Therefore, the scheme, which is available for companies, supports both publicly accessible charging points and charging points that are not accessible to the public.

Furthermore, in line with the description of the measure, based on a preliminary study Luxembourg shall adopt a Law to set up the scheme by 31 March 2022. Project applications are expected to be processed from the first quarter of 2022, and the scheme shall be implemented until 2025.

While the Council Implementing Decision required that the Law were adopted by 31 March 2022, the law was adopted on 26 July 2022. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents as the legislation for the scheme applies retroactively to projects completed up to one year before its entry into force. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

The Law of 26 July 2022 provides for the implementation deadline for the procedure for SMEs. Article 5.4 provides that each company can submit only one request for aid for a project per year by 31 December 2024 at the latest. This is to be interpreted in conjunction with Article 5(5), stating that requests for payment must be submitted no later than twelve months after the completion of all the charging infrastructure projects. This means that this scheme shall be implemented until 2025.

The adopted Grand-Ducal Law (evidence 2) is based on a preliminary study conducted by KPMG dated 23 November 2020 (evidence 3, p. 62) which recommended that Luxembourg should establish an aid scheme for public charging points and an aid scheme for non-public charging points in order to support citizens and businesses to transition to electric vehicles.

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:

Number and name of the Target: 3A - 2 Quantum Key Distribution

Related Measure: LU-C[3A]-R[R1]: Boosting the creation of a new ecosystem in Luxembourg

Quantitative Indicator: 2

Baseline: 0

Time: Q2 2022

1. Context:

The aim of this reform is to develop and deploy a new ecosystem in Luxembourg related to quantum communication technology. The reform aims at supporting innovation in quantum communications with the objective of reforming existing communication technologies and integrating the national infrastructure into the EuroQCI project.

The objective of target 3A-2 is to successfully connect 2 sites in the framework of LuxQCI Lab through the establishment of a terrestrial network.

Milestone 3A-3 is the first step in the implementation of this reform. The final milestone of this reform is 3A-1, aiming at successfully connecting the space and terrestrial segments of the Quantum Communication Infrastructure. This reform has a final expected date for implementation on Q1 2023.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	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 the target and of the corresponding measure in the Council Implementing Decision annex) was satisfactorily fulfilled
2	Report signed by the contractor and contracting authority, dated 18 October 2023.	Report explaining the fulfilment of the target
3	Minutes of the Second Interministerial Committee on 19 October 2023	Meeting minutes of the Second Interministerial Committee confirming the successful connection of at least 2 sites under LuxQCI Lab through the establishment of a terrestrial network.

3. Analysis:

The justification and substantiating evidence provided by the Luxembourg authorities covers all constitutive elements of the target.

Successful connection of 2 sites in the framework of LuxQCI Lab through the establishment of a terrestrial network.

According to the report signed by the contractor and contracting agent, dated 18 October 2023, there has been a successful connection of two sites in the framework of LuxQCI Lab on 21 August 2023 through the establishment of a terrestrial network (evidence 2, pages 25 and 29).

To establish the terrestrial network the University of Luxembourg/SnT had to implement, in two different locations, the necessary infrastructure to allow this connection. The necessary Quantum Key Distribution equipment (i.e. fiber optics connection nodes and cables) was implemented in two different campuses of the University of Luxembourg/SnT, one in Kirchberg and the other one in Belval (evidence 2, page 14 and 18). To connect these two infrastructures the University implemented a dark fiber of 33 kilometres between the two points on (evidence 2, page 19). The implementation all infrastructure was completed by 21 August 2023, when a first test run of the connection was successfully executed. The implementation of all infrastructure was completed on 21 August, 2023, with the successful execution of an initial test run of the connection.

Consequently, the University was able to carry out the tests to reach a successful connection. These tests were carried out mainly during August 2023 (evidence 2, page 25). As a result to these tests, the University of Luxembourg/SnT was able to successfully exchange quantum keys between the two locations (evidence2, page 29).

In addition, in line with the description of the measure, **the development and deployment of Quantum communication technology is still in an experimental stage.**

According to the report, the infrastructure implemented in Kirchberg and Belval serve as central nodes allowing to develop a nationwide QKD network. In the future, the LuxQCI project aims to connect additional locations across Luxembourg, including academic facilities, government sites, and network operators (evidence 2, page 18).

Furthermore, in line with the description of the measure, **the proposed reform is aimed at stimulating the development of a new ecosystem in Luxembourg in relation to this new technology, encouraging the participation of the private companies and researchers.**

This reform contributes to stimulate the development of a new ecosystem in Luxembourg in relation to quantum technology by allocating funding to research centres, such as the University of Luxembourg/SnT, to test and experiment with this new technology, and encouraging the participation of researchers as evidenced by the report of signed by the contractor and contracting agent, dated 18 October 2023 which details the successful completion of the connections tests. (evidence 2, page 6).

On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:**Non-repayable support**

Number and name of the Milestone: 3B - 5 Phase 1 of the Exchange via videoconference

Related Measure: LU-C[3B]-I[I2]: Development of MyGuichet

Qualitative Indicator: Implementation of the necessary infrastructure to make available virtual appointments

Time: Q2 2022

1. Context:

The aim of this investment is to introduce different functionalities to MyGuichet.lu. First, to enable public administrations to offer virtual appointments and to establish access to different functionalities via video conference appointments. Second, to introduce 12 new online services to expand the digital offer to citizens and businesses and simplify different administrative processes. Third, to create a mobile app of MyGuichet.lu.

Milestone 3B-5 requires the implementation of an infrastructure project enabling two persons to exchange via videoconference with their web browsers. This concerns virtual appointments between citizens or businesses and the public administration. Milestone 3B-5 is the first milestone of the investment. Milestone 3B-6 is a consecutive milestone to milestone 3B-5. Milestone 3B-6 aims at expanding 3B-5, making the exchanges via videoconference available to all citizens with the public administration. The investment also has target 3B-7, milestone 3B-8 and milestone 3B-9 related to the final deployment of the MyGuichet.lu mobile application. The investment has a final expected date for implementation in Q3 2021.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled
2	Certificate of completion of works, signed by the director of the State Information Technology Centre (Centre des technologies de l'information de l'État) on 15 July 2024	Certificate of completion of works relating to the implementation of an infrastructure project allowing two persons to establish an exchange via videoconference
3	Record of reception of the video-conference platform, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 4 July 2024	Application used by MyGuichet for the functionality of virtual agencies for the National Health Fund.

4	Protocol of the tests carried out to implement virtual appointment at the National Health Fund, not dated	
5	Statistical extract of virtual meetings carried out in the test environment, not dated	
6	Statistical extract of virtual appointments made in the test environment, not dated	

3. Analysis:

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

Implementation of an infrastructure project enabling two persons to exchange via videoconference with their web browsers. This concerns virtual appointments between citizens or businesses and the public administration.

The certificate of completion of works (evidence 2, page 1), signed by the director of the Centre des technologies de l'information de l'Etat (CTIE) on 15 July 2024, indicates that the IT infrastructure, allowing two people to establish an exchange via videoconference, was launched and implemented in January 2022. It further provides screenshots of the application used (evidence 2, pages 2 to 4), demonstrating that the new IT infrastructure can be used for virtual appointments and meetings between two persons, which includes citizens and businesses with the public administration.

In addition, the protocol of the tests carried out to implement virtual appointment at the National Health Fund (evidence 3) as well as the statistical extracts of virtual meetings carried out (evidence 5) and of virtual appointments carried out (evidence 6) provide that 992 test appointments and 63 test meetings with individuals, which are insured through the National Health Fund, had been carried out by CTIE during period 1 March 2024 and 16 July 2024.

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:**Number and name of the Milestone:** 3B - 6 Phase 2 of the Exchange via videoconference**Related Measure:** LU-C[3B]-I[I2]: Development of MyGuichet**Qualitative Indicator:** Introduction of the virtual appointments within MyGuichet.lu**Time:** Q4 2022**1. Context:**

The aim of this investment is to introduce different functionalities to MyGuichet.lu. First, to enable public administrations to offer virtual appointments and to establish access to different functionalities via video conference appointments. Second, to introduce 12 new online services to expand the digital offer to citizens and businesses and simplify different administrative processes. Third, to create a mobile app of MyGuichet.lu.

The objective of Target 3B-6 is to integrate videoconference appointments as a functionality in MyGuichet.lu.

Target 3B-6 is the second step for the integration of video-conference appointments as a functionality in MyGuichet.lu. This investment follows 3B-5, which objective was to implement the necessary infrastructure for two persons to exchange via videoconference. The investment also includes milestones 3B-7, 3B-8 and 3B-9. Milestone 3B-7 consists of creating and making available 12 new online services in MyGuichet.lu. In addition, milestone 3B-8 and 3B-9 were satisfactorily fulfilled and assessed under the first payment request. The investment has a final expected date for implementation in Q3 2021.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone (including the relevant elements of the milestone, as listed in the description of the milestone and of the corresponding measure in the Council Implementing Decision annex) was satisfactorily fulfilled
2	Certificate of completion signed by the competent authority, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 4 October 2024	

3	PowerPoint presentation Virtual Meeting Room, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 17 October 2024	PowerPoint including screenshots of the platform explaining the infrastructure of Virtual Meeting Rooms and how to use them.
4	Tutorial MyGuichet, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 10 September 2024	PowerPoint presentation explaining how to make an appointment for a video call.

3. Analysis:

The justification and substantiating evidence provided by the Luxembourg authorities covers all constitutive elements of the target.

Availability of the video-conference appointments functionality into MyGuichet.lu (adjustment of the appointment process, adaptation of the appointments list screen, development of the waiting room, adaptation of the personal spaces to view the appointments made).

MyGuichet.lu offers the possibility to book an appointment with the public administration and have this appointment via video-conference (as evidenced in the link included in point 1 of the evidence provided, and in point 3 of the evidence provided). This platform includes the following functionalities:

- Adjustment of the appointment process: citizens can log in and the platform and follow the process to adjust the appointment according to their needs (evidence 3, page 12).
- Adaptation of the appointments list screen: citizens can choose the date and time of their appointment from an appointment list in the screen (evidence 3, page 12).
- Development of the waiting room: the platform also includes a waiting room for the citizen to wait before their appointment (evidence 3, page 15).
- Adaptation of the personal spaces to view the appointment made: the new platform includes a personal space to view the appointment made (evidence 3, page 14).

The Commission services accessed the link provided by the authorities on 21 January 2025 to verify the availability of the video-conference appointments functionality into MyGuichet.lu. This check was completed successfully, confirming that it is available to citizens and businesses to have videoconference appointments with the public administration via MyGuichet.lu

In addition, in line with the description of the measure, **this investment enables public administrations to offer virtual appointments and to establish access to different functionalities via video conference appointments.**

MyGuichet.lu offers the possibility to book an appointment with the public administration and have this appointment via video-conference (as evidenced in the link included in point 1 of the evidence

provided, and in point 3 of the evidence provided). This platform establishes access to different functionalities via video conference appointments such as adjustment of the appointment process, adaptation of the appointment list screen, development of the waiting room and adaptation of the personal spaces to view the appointment made.

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:**Number and name of the Target:** 3B - 7: 12 new services**Related Measure:** LU-C[3B]-I[I2]: Development of MyGuichet**Quantitative Indicator:** 12**Baseline:** 0**Target:** 12 new services**Time:****1. Context:**

The aim of this investment is to introduce different functionalities to MyGuichet.lu. First, to enable public administrations to offer virtual appointments and to establish access to different functionalities via video conference appointments. Second, to introduce 12 new online services to expand the digital offer to citizens and businesses and simplify different administrative processes. Third, to create a mobile app of MyGuichet.lu

Target 3B-7 concerns the implementation and availability of 12 new services for citizens and businesses, accessible via MyGuichet.lu.

Target 3B-7 is the only step for the implementation of this part of the investment. The investment also includes other lines of action whose outputs are milestone 3B-5, 3B-6, 3B-8 and 3B-9. Milestone 3B-5 and 3B-6 aim at creating the necessary infrastructure to perform virtual appointments via MyGuichet.lu. Milestone 3B-8 and 3B-9 were satisfactorily fulfilled and assessed under the first payment request.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	A summary document duly justifying how the milestone (including the relevant elements of the milestone, as listed in the description of the milestone and of the corresponding measure in the Council Implementing Decision annex) was satisfactorily fulfilled;
2	Population census PowerPoint, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 17 September 2019	Powerpoint including all the information on how the service to perform the population census was available in 2021.
3	Excel file, not dated	Excel file including the links to the 12 services.

4	Certificate of completion, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), dated 1 September 2023	Certificate of completion confirming that the 12 services are operational.
5	PowerPoint on services, submitted by the State Information Technology Centre (Centre des technologies de l'information de l'État), not dated	PowerPoint including screenshots of the following services: service 1: tourism infrastructure; service 3: hunting permit; service 7: tax records; and service 5: general population census.

3. Analysis:

The justification and substantiating evidence provided by the Luxembourg authorities covers all constitutive elements of the target.

Implementation and availability of 12 new services for citizens and businesses, accessible via MyGuichet.lu.

The Luxembourg authorities have implemented 12 new services which are available for citizens and businesses via MyGuichet.lu:

- Service 1: this service facilitates the call for projects for the development of tourism infrastructure via MyGuichet.lu (evidence 1).
- Service 2: this service allows individuals to apply for a subsidy for the development of a cultural project via MyGuichet.lu (evidence 1).
- Service 3: this service allows residents and non-residents to apply for an annual hunting permit via MyGuichet.lu (evidence 1).
- Service 4: this service allows citizens to apply for state financial aid for higher education studies (evidence 1).
- Service 5: this service enables the population census to be conducted online, via MyGuichet.lu (evidence 2).
- Service 6: this service allows for the transmission of a compliant electronic invoice or electronic credit note under a public procurement or concession contract, using MyGuichet.lu (evidence 1).
- Service 7: this service allows employers and pension funds to view their employees' and pensioners' tax records in electronic format via a certified business eSpace on MyGuichet.lu (evidence 1).
- Service 8: this service allows professionals to enrol in a technical or administrative management course for different sport activities via MyGuichet.lu (evidence 1).
- Service 9: this service offers the possibility to file an initial application for a commitment to implement an agri-environment-climate measure or an amendment to an existing commitment via MyGuichet.lu (evidence 1).
- Service 10: the use of Luxembourg-registered motor vehicles on public roads is subject to the payment of a road tax, this service allows for the activation of the eDelivery function for the road tax invoices and/or certificates (evidence 1).
- Service 11: this service allows citizens and businesses to declare their agricultural land and vineyard in order to establish a census (evidence 1).

- Service 12: this service allows citizens to obtain their Covid vaccination certificate via MyGuichet.lu (evidence 1).

The Commission services accessed the links provided by the authorities on 21 January 2025 to verify that the 12 services were available. This check was completed successfully, confirming that the 12 new services described above have been implemented and are available for citizens and businesses, via MyGuichet.lu.

In line with the description of the measure, **Investment 2 is aimed at introducing 12 new online services – aligned with the priorities of the Single Digital Gateway Regulation – to expand the digital offer to citizens and businesses and simplifying different administrative processes.**

This investment introduces 12 new online services, expanding the digital offer to citizens and businesses. In addition, these services simplify the different administrative processes by allowing citizens and businesses submit their request online instead of with paper versions (as evidenced by the links included in evidence 1)). The 12 services are compliant with the Single Digital Gateway Regulation. For example, the SDG Regulation requires the collection of users' feedback. This feature is integrated in all the services (as evidenced in the links included in evidence 1). Moreover, multilingualism is a key aspect of the SDG Regulation, and this has been integrated in the 12 services as all services are available in German, French and English (as evidenced in the links included in evidence 1).

Furthermore, in line with the description of the measure, **a Business to Government approach is going to be introduced regarding employees' tax deduction so citizens can have access to this information through MyGuichet.** Business to Government approach has been introduced in service 7 regarding employees' tax deduction. In this service, the administrations allow employers and pension funds to view their employees' and pensioners' tax cards in electronic format on MyGuichet.lu (as evidenced in the link included in section 1 for service 6). Furthermore, in line with the description of the measure, **another service which shall be implemented is the introduction of a Citizen to Government approach to facilitate the application of hunting permits through MyGuichet.** The Citizen to Government approach has been introduced for example to facilitate the application of hunting permits through MyGuichet.lu (as evidenced in the links included in evidence 1).

The Council Implementing Decision required the Implementation and availability of 12 new services for citizens and businesses, accessible via MyGuichet.lu. Luxembourg has implemented a service which enables the population census to be conducted online, via MyGuichet.lu (evidence 2). However, the population census service was only temporarily available as the census was performed by 2021. Therefore, the services is currently offline and will be available again in 2030/2031, as the population census is done every ten years. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Preliminary Assessment – M/T specific section

Non-repayable support

Number and name of the Milestone: 4A - 2 Entry into force of the Grand-Ducal Regulation reforming the scheme promoting energy efficiency and renewable energy in housing

Related Measure: LU-C[4A]-I[I1]: [REPowerEU] Promotion of energy efficiency and renewable energy in housing

Qualitative Indicator: Entry into force of the Grand-Ducal Regulation reforming the scheme promoting energy efficiency and renewable energy in housing

Time: Q2 2022

1. Context:

Milestone 4A-2 is part of Investment 1 in Component 4A “Promotion of energy efficiency and renewable energy in housing”. The aim of this investment is to improve energy efficiency in the housing sector. The measure consists in providing financial support for interventions in housing units falling into one or more of the following categories: energy efficiency projects, photovoltaic installations, solar thermal installations, wood-fired boilers, and/or heat pumps.

Milestone 4A-2 requires the entry into force of the Grand-Ducal Regulation that lays down the guidelines for the aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector. This milestone is the first step of the implementation of this investment, which is intended to support the completion of 6 290 projects in housing units. This milestone will be followed by Target 4A-3, which reflects this numerical objective. The investment has a final expected date for implementation on 31 August 2026.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled
2	Grand Ducal Regulation of 7 April 2022, published on the Official Journal N. 180 of 14 April 2022 and entered into force on 1 January 2022	Grand Ducal Regulation of 7 April 2022, published on the Official Journal N. 180 of 14 April 2022 and entered into force on 1 January 2022, setting up an aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector

3. Analysis:

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

Entry into force of the Grand-Ducal Regulation that lays down the guidelines for the aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector.

Article 13 of the Grand Ducal Regulation of 7 April 2022, published on the Official Journal N. 180 of 14 April 2022, setting up an aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector (evidence 2), states that it enters into force as of 1 January 2022.

The Grand Ducal Regulation of 7 April 2022, published on the Official Journal N. 180 of 14 April 2022, setting up an aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector (evidence 2) sets out the guidelines for the aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector.

Art. 1, in particular, defines the conditions and terms for granting and calculating financial assistance for sustainable energy interventions, with Art. 1(1) stating that eligible interventions will concern buildings used for residential purposes. Art. 9(1) further clarifies as eligibility criterion that the invoice for investments and services will have to be drawn up between 1 January 2022 and 31 December 2029 for the renovation of the thermal envelope building and between 1 January 2022 and 31 December 2025 for technical installations.

Furthermore, in line with the description of the measure, the aim of this investment is to improve energy efficiency in the housing sector. The measure consists in providing financial support for interventions in housing units falling into one or more of the following categories: energy efficiency projects, photovoltaic installations, solar thermal installations, wood-fired boilers, and/or heat pumps.

Art. 1 of the Grand Ducal Regulation of 7 April 2022, published on the Official Journal N. 180 of 14 April 2022, setting up an aid scheme for the promotion of sustainability, rational use of energy and renewable energy in the housing sector (evidence 2), defines the conditions and terms for granting and calculating financial assistance for sustainable energy interventions. In particular, Art. 1(2) defines the criteria of assessment for insulation materials for energy efficient renovations, Art. 1(3-4-5-6) sets the amounts allocated for the construction components of the thermal envelope, while Art. 1(7) sets out conditions and amounts allocated for the implementation of controlled mechanical ventilation systems with heat recovery. Art. 2 sets out the terms and conditions for granting and calculating financial aid for solar photovoltaic installations, Art. 3 sets out the terms and conditions for granting and calculating financial aid for solar thermal installations, Art. 4 sets out the terms and conditions for granting and calculating financial aid for heat pumps, Art 5. sets out the terms the conditions and procedures for granting and calculating financial aid for wood boilers and particulate filters, Art 6 sets out the terms and conditions for granting and calculating financial support for a district heating network and a connection to a district heating network, and finally Art. 7. sets out the terms and conditions for granting and calculating financial assistance for energy advice in the energy renovation projects.

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: 4A - 4 Grand-Ducal Regulation laying down guidelines for the aid scheme supporting the acquisition of zero emission vehicles

Related Measure: LU-C[4A]-I[I2]: [REPowerEU] Promotion of zero-emission and active mobility

Qualitative Indicator: Entry into force of Grand-Ducal Regulation reforming the scheme supporting the acquisition of zero emission vehicles

Time: Q3 2022

1. Context:

Milestone 4A-4 is part of Investment 2 in Component 4A “Promotion of zero-emission and active mobility”. This investment scheme, known as Klimabonus Mobilitééit, aims to encourage electrification of the car fleet and promote active mobility. It consists in providing financial support for the acquisition of zero-emission passenger cars, vans, quadricycles, light motorcycles, mopeds, bicycles or electrically assisted pedal bicycles (“pedelec25”) through purchase, lease or rental.

Milestone 4A-4 requires the entry into force of the Grand-Ducal Regulation that lays down the guidelines for the aid scheme for the promotion of road vehicles with zero and low CO2 emissions.

This milestone is the first step of the implementation of this investment, which is intended to support the acquisition of 27 419 zero-emission vehicles. This milestone will be followed by Target 4A-5, which reflects this numerical objective. The investment has a final expected date for implementation in on 31 August 2026.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled
2	The Grand-Ducal Regulation of 4 August 2022 amending the amended Grand-Ducal Regulation of 7 March 2019 entered into force retroactively on 01/04/2022	Notice of entry into force from the Official Journal of Luxembourg laws

3. Analysis:

Entry into force of the Grand-Ducal Regulation that lays down the guidelines for the aid scheme for the promotion of road vehicles with zero and low CO2 emissions.

The Grand-Ducal Regulation of 4 August 2022 amending the amended Grand-Ducal Regulation of 7 March 2019 (evidence 2) was published in Document A432 of the Official Journal of the Grand Duchy of Luxembourg on 8 August 2022. As stipulated in Article 4, the Regulation entered into force on 1 April 2022. This Grand-Ducal Regulation lays down the guidelines for the aid scheme for the promotion of road vehicles with zero and low CO2 emissions.

Furthermore, in line with the description of the measure, ***“It consists in providing financial support for the acquisition of zero-emission passenger cars, vans, quadricycles, light motorcycles, mopeds, bicycles or electrically assisted pedal bicycles (“pedelec25”) through purchase, lease or rental.”***

Articles 1 and 2 of the amended Grand-Ducal Regulation of 7 March 2019, (Document A183 of the Official Journal of the Grand Duchy of Luxembourg on 29 March 2019), as amended by the Grand-Ducal Regulation of 4 August 2022 (evidence 2) (Legilux: <https://legilux.public.lu/eli/etat/leg/rgd/2019/03/07/a183/jo>), stipulate the provision of the financial support for the promotion of zero emission vehicles, covering cars, vans, quadricycles, light motorcycles, mopeds, bicycles or electrically assisted pedal bicycles specifying the amounts of the financial aid for each case. The acquisition can be through purchase, lease or rental, as outlined in these two articles.

Altogether, the justification and substantiating evidence provided by the Luxembourg authorities cover all constitutive elements of the milestone.

On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.