29 October 2025

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the third payment request submitted by Poland on 27 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 27 December 2024 Poland submitted a request for payment for the fourth and fifth instalments of the non-repayable support and the fourth and fifth instalments of the loan support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Poland provided due justification of the satisfactory fulfilment of the 29 milestones and targets of the fourth and fifth instalment of the non-repayable support and the 15 milestones and targets of the fourth and fifth instalment of the loan support, as set out in Section 2 of the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland [1].

In its payment request, Poland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. For milestone B16G, which was considered satisfactory fulfilled as part of the first payment request of Poland, the Commission is aware that certain legal provisions have not yet been fully implemented as required under Article 24(3) of the RRF Regulation. The Commission has received a commitment of the Polish authorities to proceed with the implementation of the relevant provisions, in order to ensure continuous fulfilment of that milestone. Without prejudice to Article 24(3) of the RRF Regulation, the Commission is closely following these developments and will reassess the legal framework in place before proceeding to any disbursement, which will be made only if the conclusion is reached that no reversal has occurred. For other milestones and targets, the Commission does not have evidence that a reversal has occurred. 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 Poland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 44 milestones and targets.

For 6 targets covering a large number of recipients, in addition to the summary documents and official listings provided by Poland, 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.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Poland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, reforms in the areas of health, childcare, digitalisation, energy and clean mobility. The milestones and targets also confirm progress towards the completion of investment projects related to agriculture, thermo-modernisation of residential building, oncology and road safety.

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.

Contents

Non-repayable support – Fourth instalment 6

Number and name of the Target: A25G Farmers who have received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production..... 6

Number and name of the Milestone: A41G Entry into force of the legal acts (including the act amending the Education Law), establishing the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling highly relevant for the labour market needs 9

Number and name of the Milestone: A42G Entry into force of the legal acts (including the act amending the Teachers Act) enabling vocational teacher training to be implemented in the Sectoral Skills Centres 18

Number and name of the Target: A50G Development of operationalised implementation programmes for the Integrated Skills Strategy at regional level by the established Regional Coordination Teams for vocational education and training and lifelong learning 21

Number and name of the Milestone: A69G Strategic Review of long-term care in Poland with a view to identifying reform priorities 28

Number and name of the Milestone: B5G Entry into force of the regulation setting quality standards for biomass solid fuels 34

Number and name of the Target: B8G T1 Heat source replacement in single-family buildings 37

Number and name of the Target: B10G T1 Thermo-modernisation and installation of renewable energy sources in single family residential buildings..... 41

Number and name of the Milestone: B17G Entry into force of the law laying down rules for hydrogen 46

Number and name of the Target: B42G T1 Renewable energy installations and thermo-modernizations in multi-apartment buildings 50

Number and name of the Milestone: C27G Important Project of Common European Interest (IPCEI): Selection of Next Generation Cloud projects and signature of contracts 53

Number and name of the Milestone: D10aG First call for proposals for hospitals (under the National Oncological Network) and specialised outpatient health care centres (AOS) cooperating with them 58

Number and name of the Target: E24G Construction of bypasses and improvement of road safety hotspots 63

Number and name of the Milestone: F3G Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases 66

Number and name of the Milestone: G2G Call for the investment support programme 69

Number and name of the Milestone: G13G - Entry into force the legal framework enabling cable pooling 73

Loan support– Fourth instalment 76

Number and name of the Target: B3L Award of all contracts for the implementation of energy efficiency and RES in enterprises 76

Number and name of the Milestone: B6L Entry into force of an amendment of the Regulation on the detailed conditions for the operation of the power system which shall amend national balancing rules in order to reduce to the maximum possible extent the impact of the allocation constraints... 83

Number and name of the Milestone: B24L Entry into force of a law on sustainable urban development setting goals, directions, implementing rules and coordination mechanisms for the green transformation of cities 87

Number and name of the Target: B38L T4 Installed capacity of onshore wind and photovoltaic installations (in GW)..... 91

Number and name of the Milestone: C3L New legal act(s) removing key barriers to the implementation of the 5G network..... 93

Non-repayable support – Fifth instalment 97

Number and name of the Target: A14G Staff from local authorities and spatial planners that completed a course on the new spatial planning law 97

Number and name of the Target: A16G Share of municipalities that have started preparing general spatial development plans..... 101

Number and name of the Milestone: A30G Entry into force of new legislation introducing changes to the legislative framework to enable trade in secondary raw materials..... 103

Number and name of the Target: A44G T1 Establishing a Network of Sectoral Skills Centres providing upskilling and reskilling..... 108

Number and name of the Milestone: A51G Entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts: - introducing changes to public employment services and active labour market policies to increase labour force participation, - lowering the administrative barriers to employment of foreigners, - simplifying the process of concluding certain contracts. 114

Number and name of the Milestone: A57G Adoption of quality standards for childcare, including educational and care standards of services for children up to three years of age 121

Number and name of the Milestone: A58G Entry into force of an act amending the Act on the care of children up to three years of age ensuring long term domestic financing of the childcare services for children up to the age of three. 128

Number and name of the Milestone: A68G Report to evaluate the impact of measures taken to raise the effective retirement age..... 131

Number and name of the Milestone: B21aG Implementing Agreement. 134

Number and name of the Milestone: D38G List of district hospitals selected for support for the creation of long-term and geriatric beds, based on specific selection criteria 140

Number and name of the Target: E16G Establishing tolling system on new roads 146

Number and name of the Milestone: F8G A workload analysis prepared by the Ministry of Development Funds and Regional Policy. 148

Number and name of the Milestone: G23G Identification and definition of projects 150

Loan support – Fifth instalment 153

Number and name of the Milestone: B4L Entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms 153

Number and name of the Milestone: C15L Guide on the cloud computing for businesses 156
Number and name of the Milestone: E1L Entry into force of a legal act introducing low-emission zones obligation for selected, most polluted cities 158
Number and name of the Milestone: E6L Obligation to upgrade national and international rolling stock with requirements for passengers with disabilities 162
Number and name of the Target: G6L Installed capacity of onshore wind and photovoltaic installations (in GW) 165
Number and name of the Target: G7L Installed capacity of onshore wind and photovoltaic installations (in GW) 167
Number and name of the Milestone: G12L Implementing Agreement 169
Number and name of the Milestone: G16L Implementing Agreement 175
Number and name of the Milestone: G20L Delivery of the building permits 183
Number and name of the Milestone: G21L Selection of the contractor 188

Non-repayable support – Fourth instalment

Number and name of the Target: A25G Farmers who have received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production

Related Measure: A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain

Quantitative Indicator: Number of farmers who have received funding for completing projects

Baseline: 0

Target: 22 000

Time: Q4 2023

1. Context:

Investment A1.4.1 aims to (i) support the green and digital transition in the agri-food and fisheries sector; (ii) shorten and build resilience on the agri-food and fishery and aquaculture supply chain, in particular by supporting local SMEs, small producers and fishermen; (iii) avoid food waste and address white spots and technical barriers related to food redistribution.

Target A25G requires that at least 22 000 farmers received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production.

Target A25G is the second step of the implementation of the investment, and it follows the completion of milestone A20G (under the second instalment), related to the adoption of criteria for the selection of beneficiaries for all the projects under this investment. It will be followed by targets A22G (under the sixth instalment), related to the modernisation of agri-food SME's infrastructure and equipment; A24G (under the eight instalment), related to modernisation of infrastructure and equipment by charitable organisations in the agri-food sector; A25aG (under the eight instalment), as a follow-up target to A25G; A21G, related to the modernisation and/or construction of distribution and storage centres, as well as wholesale markets, A23G, related to the modernisation of agri-food SME's infrastructure and equipment, A26G, related to the modernisation of farmers' infrastructure and equipment, and A26aG, related the modernisation of teaching and education in agriculture 4.0 (all under the ninth instalment).

The investment has a final completion date on 30 June 2026.

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.
2	List of farmers who received funding for	The list contains 24 565 cases of farmers who received funding for completing projects and

	completing projects to replace materials harmful to the environment and health in buildings used for agricultural production.	provides an overview of case numbers, dates of payments, and values of payments.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Extracts of bank transfers	Bank transfers indicating that the funds have been transferred from Polski Fundusz Rozwoju ("Polish Development Fund") to the beneficiary. The extracts include information about the case number and the beneficiary, as well as the value of funding disbursed and the date of transfer.
4	Terms of reference	Terms of reference published by Agencja Restrukturyzacji i Modernizacji Rolnictwa („Agriculture Restructurisation and Modernisation Agency"). They establish the eligibility of beneficiaries, as well as the intended policy objectives of this investment.
5	Copies of technical checklists	Technical checklist for each project, containing assessments of, among others, the application form, certification of completion, technical details of the projects, and fulfilment of all legal obligations.

3. Analysis:

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

Farmers who have received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production

Poland submitted a list of 24 565 farmers who received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production (Evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted the checklists and bank transfers for all selected units. The bank transfer (Evidence No. 3) indicates that the funds have been transferred from Polski Fundusz Rozwoju (hereinafter "the Polish Development Fund") to the beneficiary. The extracts include information about the case number and the beneficiary, as well as the value of funding disbursed and the date of transfer. Based on the included case number, as well as the value and date of transfer, these can be matched with the list of farmers to prove that the money was disbursed.

The terms of reference (Evidence No. 4) establish in Art. 1 point 1 that the funding is meant to cover the costs of replacement of roof coverings containing asbestos on buildings used for agricultural production. Art. 5 establishes that financial support may be granted to a natural person who is

subject to social insurance for farmers under the Act of 20 December 1990 on social insurance for farmers (Journal of Laws of 2022, item 933, as amended) as a farmer.

The checklists (Evidence No. 5) contain the assessments carried out by the Agency for Restructuring and Modernisation of Agriculture to ensure that the project meets all legal criteria necessary to facilitate a disbursement of funds. In particular, point 1 of the checklists establishes that the application form was filled out correctly and points 3 and 5 confirm that the beneficiary provided proof of completing the removal of harmful substances. The second part of the checklist establishes the following: point 1 that the scope of the project corresponds to the agreement signed between the Agency and the beneficiary; point 2 that the project was correctly evidenced; point 3 that the investment goal has been achieved; point 4 that the project was completed in the agreed timelines; points 6-9 cover steps taken to ensure proper fulfilment of all obligations in the agreement (incl. DNSH), solvency, integrity of the evidence and the project, and compliance with national and EU law. Lastly, point 10 confirms that no considerable issues were identified. Furthermore, the last section of the checklist confirms that the project did not overlap with another investment financed through public funding. Lastly, the terms of the competition establish that only buildings used for agricultural production are eligible for support, which is checked by point 9 of the second part of the checklist (Evidence No. 3).

Together, the bank transfer, the terms of reference, and the checklist prove that the beneficiaries are farmers, who received funding for removing asbestos from buildings used for agricultural production.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A41G Entry into force of the legal acts (including the act amending the Education Law), establishing the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling highly relevant for the labour market needs

Related Measure: A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation

Qualitative Indicator: Provision in the act amending the Education Law indicating its entry into force

Time: Q3 2023

1. Context:

The main aim of the reform is to prepare the workforce for the modern economy by improving the matching of skills and qualifications with labour market requirements, particularly in the context of the green and digital transformation. This is achieved by establishing Sectoral Skills Centres and amending the Education Law to provide targeted upskilling and reskilling services, while also supporting the cooperation of employers with vocational education providers and promoting innovation in vocational training. The Education Law amendments provide a framework for the development of the Skills Centres' Network, defining their role and governance structure, and ensuring their sustainability and effectiveness in providing high-quality vocational education and training that meets the needs of the labour market.

Milestone A41G requires amending the Education Law to establish a legal framework for the network of Sectoral Skills Centres. It aims at improving the vocational education and training system by providing targeted upskilling and reskilling, creating a more effective link between education and labour market needs and setting the framework for establishing Sectoral Skills Centres that are well-governed, sustainable, and responsive to the needs of the labour market.

Milestone A41G is the first milestone of this reform. It is subject to the same, fourth instalment as the following milestone A42G related to the entry into force of the act amending the Teachers Act. They are followed by the milestone A43G (under the seventh instalment), which is the final step of the reform. The reform aims to align workforce skills with labour market demands by establishing Sectoral Skills Centres and updating legislation to support upskilling, reskilling, and lifelong learning. It enhances cooperation between employers, vocational education providers, and regional authorities while ensuring inclusive training opportunities, including for persons with disabilities. The measure has a final expected date for implementation on 31 March 2025.

2. Evidence provided:

	Name of the evidence No.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive

		elements) was satisfactorily fulfilled;
2	Act of 30 August 2023 amending the Education Law and certain other acts (the "Act of 30 August 2023") that entered into force the day following its publication, on 27 September 2023 (Official Journal 2023, item 2005).	The Act amending the Education Law and certain other acts introduces sectoral skill centres into the education system.
3	Announcement of the Marshal of the Sejm of the Republic of Poland of 21 March 2024 on the uniform text of the Education Law Act (Official Journal 2024, item 737).	The uniform text of the Education Law Act, taking into consideration the amendments made in 2023.
4	Regulation of the Minister of Education and Science of 28 September 2023 on the framework statutes of a public continuing education institution, a public vocational training centre and a public sectoral skills centre that entered into force on 30 September 2023 (Official Journal 2023, item 2066).	Implementing regulation amending Poland's education law by introducing Sectoral Skills Centres (SSCs) to enhance vocational education and training (VET), ensuring better alignment with labour market needs through industry collaboration, modern technology integration, and structured funding mechanisms.
5	Regulation of the Minister of Education and Science of 27 September 2023 on the list of professional fields together with the professions assigned to them specified in the classification of vocational education professions that entered into force on 30 September 2023 (Official Journal 2023, item 2059).	Implementing regulation amending Poland's regulation on vocational education and training (VET) by establishing Sectoral Skills Centres (SSCs) to enhance workforce competencies, modernize training infrastructure, and strengthen collaboration between education institutions and industry sectors.
6	Regulation of the Minister of Education and Science of 6 October 2023 on continuing education in non-school forms that entered into force on 11 October 2023 (Official Journal 2023, item 2175).	Implementing regulation introducing amendments to Poland's education system, focusing on the establishment and operation of Sectoral Skills Centres (SSCs) to enhance vocational training, align education with labour market needs, and improve cooperation between schools and industry sectors.
7	Regulation of the Minister of Education and Science of 27 September 2023 amending the Regulation on detailed rules and conditions for granting and	Implementing regulation amending Poland's education regulation to support the creation and operation of Sectoral Skills Centres (SSCs), aiming to improve vocational training, strengthen industry-education

	withdrawing permission for a legal person or a natural person to establish a public school or facility that entered into force on 30 September 2023 (Official Journal 2023, item 2068).	cooperation, and better align workforce skills with labour market demands.
8	Regulation of the Minister of Education and Science of 27 September 2023 amending the regulation on the types of schools and institutions in which student self-government is not established that entered into force on 30 September 2023 (Official Journal 2023, item 2067).	Implementing regulation modifying Poland's education regulations to facilitate the establishment and functioning of Sectoral Skills Centres (SSCs), enhancing vocational education and training (VET) by aligning it with industry needs and labour market requirements.
9	Regulation of the Minister of Education and Science of 27 September 2023 amending the regulation on the types of schools and facilities in which parents' councils are not established that entered into force on 30 September 2023 (Official Journal 2023, item 2063).	Implementing regulation amending Poland's regulation on vocational education and training (VET) by establishing Sectoral Skills Centres (SSCs) to enhance workforce competencies, modernize training infrastructure, and strengthen collaboration between education institutions and industry sectors.
10	Announcement of the marshal of the Sejm of the Republic of Poland of 11 June 2024 on the uniform text of the Teachers' Charter (Official Journal 2024, item 986).	The uniform text of the Teachers' Charter, taking into consideration the amendments made in 2023.
11	Minutes of the online meeting between the representatives of the Ministry of Education and Science and the representative employers' organisations of 25 April 2022,	Minutes of the meeting with the representatives of the Lewiatan Confederation and its member companies.
12	Impact assessment for a proposed amendment to the Polish Education Law and related acts of 29 June 2023	The Impact assessment outlines the rationale and expected outcomes of creating Sectoral Skills Centres aimed at bridging vocational education and labour market needs. It summarizes also the relevant consultation process that was held in this framework.

3. Analysis:

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

Entry into force of the legal acts (including the act amending the Education Law)

The Act amending the Education Law was adopted on 30 August 2023 and published in the Official Journal on 26 September 2023 (item 2005) (the "Act of 30 August 2023"). Pursuant to its Article 38, the law entered into force the day following its publication, on 27 September 2023 (evidence No. 2).

The Act of 30 August 2023 introduces sectoral skill centres into the education system as its main objective.

Pursuant to Article 38 (6) of the Act of 30 August 2023, some provisions of Article 4 (2) and Article 10 (2) will enter into force on 1 January 2027. These provisions concern the financing of the Sectoral Skills Centres after the lifetime of the RRP, thus post-2026. In particular, the durability of the Skills Centres and their financing arrangements after 2026 is defined by Article 10 (11) of the Act of 30 August 2023. This provision ensures the continued funding of Skills Centres beyond 2026. Indeed, the Act includes specific solutions for the financing of Skills Centres after the transitional period of 2025-2026.

In addition, regulations of the minister responsible for education and upbringing (implementing acts to the Act) have also been adopted (evidence No. 4-8), namely:

a) Regulation of the Minister of Education and Science of 27 September 2023 amending the Regulation on detailed rules and conditions for granting and withdrawing permission for a legal person or a natural person to establish a public school or facility (Official Journal 2023, item 2068). The Regulation entered into force on 30 September 2023.
b) Regulation of the Minister of Education and Science of 28 September 2023 on the framework statutes of: a public continuing education institution, a public vocational training centre and a public sectoral skills centre (Official Journal of 2023, item 2066). The Regulation entered into force on 30 September 2023.
c) Regulation of the Minister of Education and Science of 27 September 2023 amending the regulation on the types of schools and facilities in which parents' councils are not established (Official Journal 2023, item 2063). The regulation entered into force on 30 September 2023.
d) Regulation of the Minister of Education and Science of 27 September 2023 amending the regulation on the types of schools and institutions in which student self-government is not established (Official Journal 2023, item 2067). The regulation entered into force on 30 September 2023.
e) Regulation of the Minister of Education and Science of 6 October 2023 on continuing education in non-school forms (Official Journal 2023, item 2175). The Regulation entered into force on 11 October 2023.

which shall, establish the legal framework for the network of Sectoral Skills Centres,

The Act of 30 August 2023 establishes a legal framework for a network of Sectoral Skills Centres.

Article 1 (2c) of the Act of 30 August 2023 provides a legal definition of the Sectoral Skills Centres, outlining their purpose and scope within the educational system. Article 1 (3a) and (3d) detail the procedures and criteria for establishing individual Sectoral Skills Centres, specifying the requirements institutions must meet to be recognised as SSC. Article 1 (4) describes the creation of the network of the SSCs, emphasising the collaborative framework and integration within the broader educational infrastructure. Finally, Article 1(8) clarifies the composition and organisational

structure of the Sectoral Skills Centres, including governance, partnerships, and stakeholder involvement (evidence No. 2).

providing targeted upskilling and reskilling relevant for the labour market needs.

The primary role of the Sectoral Skills Centres is to provide upskilling and reskilling. According to Article 1 (1) of the Act of 30 August 2023, these Centres are responsible for offering knowledge, skills, and professional qualifications (upskilling) or facilitating the change of professional qualifications (reskilling). This purpose is reiterated in Article 5 (1) of the Regulation of the Minister of Education and Science from 6 October 2023 (evidence No. 6).

A formal requirement for establishing a Sectoral Skills Centre is to form a mandatory partnership with a sectoral organisation (the actual establishment of the centres is covered under measure A3.1.1: Investments in modern vocational training, higher education and lifelong learning and especially the milestone A44G that is also part of this payment request). This partnership ensures that the centres are directly aligned with labour market needs. By actively involving industry representatives, the centres are designed to address skill gaps, provide relevant training, and equip workers with the competencies demanded by employers. In addition to that, the relevance of the creation of all the Sectorial Skills Centres has been broadly discussed and agreed with the relevant stakeholders in the consultation process (evidence No. 12).

The amendment of the Education Law shall be done in consultation with the stakeholders, including sector representative, social partners and regional authorities.

The draft Act was consulted with the following entities (social partners): the National Alliance of Trade Unions; the Trade Union Forum; Solidarity Trade Union ("Solidarność"); the Employers' Union - Business Centre Club; Employers of the Republic of Poland Association; "Lewiatan" Confederation; Union of Entrepreneurs and Employers; 8) the Polish Craft Association; Federation of Polish Entrepreneurs. The draft Act was also consulted with the Social Dialogue Council (evidence No. 12). In addition, on 25 April 2022, an online meeting was held with representatives of the Lewiatan Confederation, one of Poland's biggest employer organizations, and member companies interested in the SSC project. The discussion focused on key aspects of the initiative, including the scope, objectives, expected outcomes, selection criteria, implementation timeline, and funding mechanisms (evidence No. 11). The draft act was also submitted to the Social Dialogue Council and other social dialogue institutions (evidence No. 12).

In addition to that, the draft was consulted with over 200 sectoral representatives, among which Chamber of Commerce of the Polish gastronomy; Chamber of Commerce of the Polish hotel industry; Chamber of Commerce of dental technicians; National Chamber of Physiotherapists; National Chamber of Commerce; National Chamber of Maritime Economy; National Chamber of chimney sweeps; National Chamber of Audiovisual Producers, The Polish Chamber of Construction; Polish Chamber of Drinks; Polish Chamber of Training Firms; Polish Chamber of Commerce of Machinery and Agricultural Equipment; Polish Chamber of Commerce of Wood Industry; The Polish Chamber of Waste Management; Polish Chamber of Medical Informatics; Polish Chamber of Electronic Communications; Polish Chamber of Books; Polish Council of Milk; etc. (evidence No. 12).

The draft Act was equally consulted with the regional authorities, namely the Joint Government and Local Government Commission, representing the regional authorities (evidence No. 12).

The legal acts shall foresee a development plan for the Skills Centres' Network

Pursuant to Article 18 of the Act of 30 August 2023, the nationwide network of Skills Centres shall be established in the period between 2023 and 2028. The legislation stipulates that the network is composed of the Skills Centres selected through a competition called "Creation and support of 120 Sectoral Skills Centres, implementing the concept of Centres of Vocational Excellence", announced by the Minister of Education in 2022 and 2023. The legislation also states that additional centres will also be chosen through further competitions, in accordance with the legal provisions. Article 1 (4) of the Act of 30 August 2023 specifies further details, such as how the network is to be established and how the centres are chosen through the competition process (evidence No. 2).

[...] determine the role of Skills Centres in the education and training system

Article 1 (1) of the Act of 30 August 2023 defines the role of the Sectoral Skills Centres within the education and training system, specifying their function in facilitating the acquisition and enhancement of knowledge, skills, and professional qualifications, as well as enabling the change of professional qualifications (evidence No. 2).

In addition, Article 1 (2c) of the same act further clarifies the role of the Sectoral Skills Centres as national institutions for education, training, and certification. These Centres are sector-specific and integrate various educational entities, including vocational schools, continuous education institutions, vocational training centres, and universities.

[...] determine the staff employment conditions in the Skills Centres.

Article 1 (1) of the Act of 30 August 2023 includes the Sectoral Skills Centres in the catalogue of education system institutions. By doing so, the provision implies that the general principles which apply to the employment of the Centres' staff are defined in the Teachers' Charter (evidence No. 10) in relation to teachers, and in Article 15 of the Education Law (evidence No. 3) in relation to non-teachers.

More specifically, in the case of the teachers, their duties are defined in Article 6-8 of the Teachers' Charter; the qualification requirements are defined in Article 9 of the Teachers' Charter; the principles of professional development are indicated in Article 9a-9i of the Teachers' Charter; the principles of establishing, changing and terminating an employment relationship are described in Article 10-28 of the Teachers' Charter; the working conditions and remuneration, awards and decorations, social entitlements and leave are specified in Article 29-70 of the Teachers' Charter and the principles of financing professional training and development, health protection, disciplinary responsibility and pension entitlements are specified in Article 70a-90 of the Teachers' Charter.

[...] establish provisions for regular reviews in order to ensure supervision over the Sectoral Skills Centres

By including the Sectoral Skills Centres (hereinafter referred to as: SSCs) in the catalogue of education system institutions through Article 1 (1) of the Act of 30 August 2023, SSCs are subject to current provisions on pedagogical supervision exercised by education superintendents on behalf of voivodes, in accordance with Article 51 of the Education Law (evidence No. 3). Therefore, the solutions used in pedagogical supervision apply also to the Sectoral Skills Centres.

Article 55 of the Act of 30 August 2023 delineates the scope of pedagogical supervision within educational institution. The article refers to a systematic approach to supervision that includes continuous observation and analysis of educational processes, as well as the evaluation of teaching conditions and support for teachers.

The solutions used in pedagogical supervision consist of:

- observing, analysing and evaluating the course of educational processes and the effects of teaching activities and other statutory activities (Article 55 of the Education Law),
- assessing the status and conditions of teaching activities and other statutory activities (Article 55 (1) and (2) of the Education Law),
- providing assistance in carrying out their teaching and educational tasks (Article 55 (3) of the Education Law),
- inspiring teachers to improve existing or implement new solutions in the educational process, using innovative program, organizational or methodological activities aimed at developing students' competences (Article 55 (4) of the Education Law).

[...] adjust an existing governance system with tailored provisions on the governance of Skills Centres, including employers (including representatives of SMEs), social partners and other relevant stakeholders including regional and local authorities.

Article 1 (11) of the Act of 30 August 2023 creates a governance system (Council) of the Sectoral Skills Centres (evidence No. 2). Before the change in regulations, there were no regulations regarding SSC boards, because there was no such institution in the Polish education system. Therefore, a specific provision was created concerning only SSCs, different from the one concerning school and educational institution boards.

In parallel, a separate composition of the SSC board was established, including representatives of stakeholders. Article 1 (12) of the Act of 30 August 2023 adapts the existing governance system to the specifics of SSCs by adding the relevant board members which include representatives of district labour market council, voivodeship labour market council (regional authorities); governing body of the sectoral skills centre (local, regional authorities or social partners); employer organisation, economic self-government or other business organisation, association or professional self-government or sectoral council for competences, relevant to a given professional field (social partners and other relevant stakeholders); employers (including SMEs), relevant to a given professional field; SSC staff member.

[...] establish financing arrangements [...]

The durability of Skills Centres and their financing arrangements after 2026 is defined by Article 10 point 11, of the Act of 30 August 2023, which amends the Education Law (evidence No. 2). This provision ensures the continued funding of Skills Centres beyond 2026. Indeed, the Act includes specific solutions for the financing of Skills Centres after the transitional period of 2025-2026. The provisions of Article 4 point 2, and Article 10 point 2, in accordance with Article 38 of the Act of 2023, entre into force on 1 January 2027. The date of entry into force of these provisions results from the fact that the Skill Centres will be covered by targeted financial support from 2027, i.e. after the end of the financing planned in the transitional period (after 2026).

During the transitional period (2025 and 2026), a special-purpose reserve will be established in the state budget to co-finance the operation of these Centres, as outlined in Article 10, point 11 and specified in Article 31 of the Act of 30 August 2023. These provisions came into effect the date following the publication of the Act, namely on 27 September 2023.

[...] training conditions,

The training conditions are outlined in Articles 16 to 30 of the Regulation of the Minister of Education and Science from 6 October 2023 on continuing education in non-school forms (evidence

No. 6). These provisions cover various aspects, including the criteria for admitting individuals to training programs (Article 18 point 1), the certification awarded (Article 20), the minimum required training hours (Article 21), evaluation procedures (Article 22), and the overall training conditions (Article 24), among others.

[...] provisions for career guidance

Article 1 point 2c of the Act of 30 August 2023 identifies career counselling as one of the responsibilities of the Skills Centres (evidence No. 2).

Additionally, Article 5 point 5, of the Regulation of the Minister of Education and Science from 6 October 2023 (evidence No. 6) further defines the role of the Sectoral Skills Centres in providing career counselling. This includes supporting students, doctoral candidates, and graduates in their professional development though, among others, assisting schools with career counselling tasks, offering help to universities, and helping individuals with disabilities enter the labour market in specific professional fields.

[...] provisions for curricula

Article 26 of the Regulation of the Minister of Education and Science from 6 October 2023 on continuing education in non-school forms (evidence No. 6) outlines the requirements for the curricula of training programs delivered by the Skills Centres. It specifies that each curriculum must include details such as the duration and number of hours of education, the organization method, the entry requirements for participants, the educational objectives and the methods for achieving them, the content to be covered, as well as a list of required literature and teaching resources and materials, among other elements.

[...] and identify the types of training provided [...]

The types of training provided are specified as “specialist training, (…) the curriculum of which includes professional knowledge or skills in one of the professional fields (…), useful for practicing the profession, including developing digital skills and skills related to ecological transformation” (Article 1 point 2 of the Act of 30 August; evidence No. 2).

The trainings provided are further specified by Article 5 of Regulation of the Minister of Education and Science of 6 October 2023 (evidence No. 6).

[…] the target groups, the types of qualifications and standards,

The training provided by the Sectoral Skills Centres are addressed in particular to pupils, VET students, doctoral students, teachers and employees within this professional field, as specified by the Article 1 point 2 c of the Act of 30 August 2023.

The types of sectoral qualifications offered at the Sectoral Skills Centres are outlined in Article 9 point 1, of the Act of 30 August 2023 and include qualifications such as craftsmanship, free market, sectoral, and partial qualifications, among others. The standards for establishing these sectoral qualifications by including the sectoral qualification in the Integrated Qualifications System are defined in Article 9 point 8, of the same Act. In addition, under Article 118, institutions (including the SSC) can apply for accreditation, which requires them to follow standardised programs and documentation procedures. (evidence No. 2).

[…] quality assurance-and verification mechanisms

By including the Sectoral Skills Centres through the Article 1 point 1 in the catalogue of education system institutions based on the above provision, the legislator makes them subject to the current provisions on pedagogical supervision exercised by education superintendents on behalf of voivodes, in accordance with Article 51 of the Education Law (evidence No. 3). Therefore, the solutions used in pedagogical supervision apply to also to the centres: observing, analysing and evaluating the course of educational processes and the effects of teaching activities and other statutory activities (Article 55 of the Education Law); assessing the status and conditions of teaching activities and other statutory activities (Article 55 point 1 and point 2 of the Education Law).

In addition, the mechanism for ensuring and verifying the quality of awarding sectoral qualifications (by an external entity conducting organized activities in the area of economy, labor market, education or training, which has been entered on the list of entities authorized to perform the function of external quality assurance for certifying institutions) are specified in Article 9 point 40 of the Act of 30 August 2023 (evidence No. 2).

[...] provide that the sectors shall be linked to the Skills Centres.

Article 1 point 3 of the Act of 30 August 2023 provides for the necessity of concluding an agreement between the body running the Sectoral Skill Centre and the sectoral organization. Article 1 points 13 and 21 of 2023 Act specify the necessity of indicating the sectoral organization involved in the work of the public Sectoral Skill Centre and non-public Sectoral Skill Centre respectively (evidence No. 2).

Furthermore, in line with description of the measure, **inclusion of persons with disabilities shall also be addressed.**

The paragraph 5 section 1 point 5 letter d (7) of the Regulation of the Minister of Education and Science of 6 October 2023 on continuing education in non-school forms imposes on the Sectoral Skill Centres the obligation to integrate persons with disabilities to the labour market (evidence No. 6).

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: A42G Entry into force of the legal acts (including the act amending the Teachers Act) enabling vocational teacher training to be implemented in the Sectoral Skills Centres

Related Measure: A.3.1: Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation

Time: Q3 2023

1. Context:

The main aim of the reform is to prepare the workforce for the modern economy by improving the matching of skills and qualifications with labour market requirements, particularly in the context of the green and digital transformation. This is achieved by establishing Sectoral Skills Centres and amending the Education Law to provide targeted upskilling and reskilling services, while also supporting the cooperation of employers with vocational education providers and promoting innovation in vocational training. The Education Law amendments provide a framework for the development of the Skills Centres' Network, defining their role and governance structure, and ensuring their sustainability and effectiveness in providing high-quality vocational education and training that meets the needs of the labour market.

The main goal of milestone A42G is to reform the Teachers Act to enable Sectoral Skills Centres to offer continuous vocational training for teachers. The amended act establishes a framework for teacher training within the Skills Centres and introduce provisions for training teachers in the use of new technologies.

Milestone A42G is subject to the same, fourth instalment as milestone A41G (the main goal of which is to modify the Education Law to establish a legal framework for the network of Sectoral Skills Centres). It is followed by milestone A43G (under the seventh instalment) on the provisions in the acts amending the Act on regional self-government, the Act on labour market institutions, the Act on county self-government and other relevant acts indicating their respective entry into force; the final step of the reform. The reform has a final expected date for implementation on 31 March 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 duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act of 30 August 2023 amending the Education Law and certain other acts and that entered into force on 27 September 2023 (Official Journal 2023; it).	The Act amends the Education Law and other related acts to introduce Sectoral Skills Centers (SSCs) into the Polish education system, with the aim of providing vocational training for teachers of theoretical and practical vocational subjects. The Act

		designates SSCs as an additional venue for such training, ensuring teachers can update their professional knowledge and skills in areas like new technologies, technical equipment, and industry-specific work practices.
3	Regulation of the Minister of Education and Science of 27 September 2023 and that entered into force on 29 September 2023 (Official Journal 2023, item 2054).	The regulation amends the regulation on co-financing the professional development of teachers, detailed objectives of sectoral training and the procedure and conditions for sending teachers to sectoral training. The amendment to the regulation introduced changes to include the sectoral skills centre as a new entity authorised to admit teachers to sectoral training.

3. Analysis:

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

Entry into force of the legal acts (including the act amending the Teachers Act)

The Act of 30 August 2023 amending the Education Law and certain other acts was adopted on 30 August 2023 and published in the Journal of Laws on 26 September 2023 (hereafter "the Act of 30 August 2023"; evidence No. 2). As per its Article 38, it entered into force the day following its publication, hence on 27 September 2023.

One of the elements of the Polish Education Law that is amended by the Act of 30 August 2023 is the Teachers' Act (Karta Nauczyciela) of 26 January 1982.

Also, the Regulation of the Minister of Education and Science amending the regulation on co-financing the professional development of teachers, detailed objectives of sectoral training and the procedure and conditions for sending teachers to sectoral training was adopted on 27 September 2023 (hereafter "The Regulation of 27 September 2023, item 2054; evidence 3). It was published in the Journal of Laws on 28 September 2023 (evidence No. 3), according to its Article 3, it entered into force on 29 September 2023.

[...] which shall allow the Sectoral Skills Centres to provide vocational teacher training, including training of teachers for the use of new technologies.

Article 2 point 1 of the Act of 30 August 2023 (evidence No. 2) introduces amendments to the Teachers' Act of 26 January 1982. These changes allow the Sectoral Skills Centers to provide trainings to the teachers. According to the Act, vocational training is a mandatory form of professional development for teachers of theoretical vocational subjects and practical vocational training employed in schools providing vocational education, as well as continuing education institutions and vocational education centers. The primary goal of this training is to enhance professional skills and qualifications necessary for their work, which is carried out at the Sectoral Skills Centers. Hence the continuous character of the vocational teacher training that refers to the ongoing, lifelong nature of

the professional development required for vocational teachers. This type of training is intended to ensure that teachers maintain and update their knowledge and skills throughout their careers. This further builds on the provisions of the Regulation of 23 August 2019 (Journal of Laws 2019, item 1653) that states that teachers must undergo professional development programs regularly, aimed at updating and expanding their qualifications in the field of vocational education.

Further details on this matter are outlined in the Regulation of 27 September 2023 (evidence No. 3). Article 1a of this Regulation addresses the training of soft skills provided by employers at the Sectoral Skills Centers, while Article 1b refers to the establishment of professional contacts fostering the cooperation with the Sectoral Skills Centers.

The framework for teacher training is governed by the Regulation of 23 August 2019 on co-financing professional development for teachers, which outlines the objectives, procedures, and conditions for vocational training (Journal of Laws 2019, item 1653). According to this regulation, teachers undergo vocational training to update their specialist knowledge and technical skills. This includes advancements in new technologies, technical equipment (such as machines, devices, and tools), materials used in production or services, and industry-specific work environments.

With the formal introduction of SSCs into the education system and their designation as vocational training centers, it became necessary to reflect this change in the 2019 Regulation. This was accomplished through an amendment by the Regulation of 27 September 2023. The latter updated the provisions on teacher training in SSCs (evidence No. 3).

As a result, paragraph 7, section 1 of the 2019 Regulation, which specifies that the purpose of vocational training is to update teachers' knowledge in new technologies, technical equipment, materials, and industry-specific work conditions, now explicitly applies to vocational training conducted at Sectoral Skills Centers as well.

The legal acts shall determine the framework for the training of teachers in the Skills Centres.

The Act of 23 August 2023 (evidence No. 2) establishes a framework for the training of teachers in Sectoral Skills Centers, among others with Article 2 point 1 making such training obligatory for teachers. Furthermore, Article 3 outlines specific duration for these trainings, namely a total of 40 hours per cycle.

The Regulation of 27 September 2023 (evidence No. 3) outlines the conditions for teacher participation in vocational training. Article 1 point 2 specifies the conditions under which a teacher can be accepted for vocational training, while Article 1 point 4 explains the process for teachers to apply for training at their own initiative. Therefore, the Regulation formally recognises SSCs as an additional venue for training teachers of theoretical vocational subjects and practical vocational training.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Target: A50G Development of operationalised implementation programmes for the Integrated Skills Strategy at regional level by the established Regional Coordination Teams for vocational education and training and lifelong learning

Related Measure: A.3.1.1 Investments in modern vocational training, higher education and lifelong learning

Quantitative Indicator: Number

Baseline: 0

Target: 14

Time: Q3 2023

1. Context:

The investment aims to establish and ensure the complete operationality of the Sectoral Skills Centers network, which will support the development of contemporary vocational training, higher education and lifelong learning. This will involve creating the Skills Centers, providing vocational training courses and curricula tailored for adults, students, young people, vocational education and training teachers as well as employees. The investment is connected to reform A3.1 “Investments in modern vocational training, higher education and lifelong learning”.

Target A50G provides for development of at least 14 operationalised implementation programmes for the Integrated Skills Strategy at regional level.

Target A50G is the third milestone or target of the investment, and it follows the completion of target A49G (in second instalment), related to the establishing of Regional Coordination Teams. It is accompanied by target A44G in this payment request. It will be followed by targets A45G, (in eight instalment) related to the number of fully functioning Sectoral Skills Centres and targets A46G, A47G, and A48G (in the sixth, eighth and ninth instalments respectively), related to the number of people trained in the Sectoral Skills Centres. The investment has a final expected date for implementation on 30 June 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 (including all the constitutive elements) was satisfactorily fulfilled;
2	Operationalised regional implementation programme for Dolnośląskie - Annex to the resolution of the Regional Coordination Team	The operationalised regional implementation programme for Dolnośląskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.

	of 22nd November 2024	
3	Operationalised regional implementation programme for Kujawsko-pomorskie – developed by the Regional Coordination Team, version as of 22nd November 2024	The operationalised regional implementation programme for Kujawsko-pomorskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
4	Operationalised regional implementation programme for Lubelskie - developed by the Regional Coordination Team, version as of September 2024	The operationalised regional implementation programme for Lubelskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
5	Operationalised regional implementation programme for Lubuskie - Annex to the resolution of the Regional Coordination Team of 2 December 2024	The operationalised regional implementation programme for Lubuskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
6	Operationalised regional implementation programme for Łódzkie	The operationalised regional implementation programme for Łódzkie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
7	Operationalised regional implementation programme for Małopolskie - developed by the Regional Coordination Team, version as of 27 September 2024	The operationalised regional implementation programme for Małopolskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
8	Operationalised regional implementation programme for Mazowieckie - developed by the Regional Coordination Team, version as of 2 October 2024	The operationalised regional implementation programme for Mazowieckie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
9	Operationalised regional implementation programme for Opolskie - developed by the Regional Coordination Team, version as of 30 September 2024	The operationalised regional implementation programme for Opolskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
10	Operationalised regional implementation programme for Podkarpackie - developed by the Regional Coordination Team, version as of 29 November 2024	The operationalised regional implementation programme for Podkarpackie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
11	Operationalised regional	The operationalised regional implementation

	implementation programme for Podlaskie - developed by the Regional Coordination Team, version as of 30 September 2024	programme for Podlaskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
12	Operationalised regional implementation programme for Pomorskie - developed by the Regional Coordination Team on 29 September 2023	The operationalised regional implementation programme for Pomorskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
13	Operationalised regional implementation programme for Śląskie - developed by the Regional Coordination Team, version as of November 2024	The operationalised regional implementation programme for Śląskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
14	Operationalised regional implementation programme for Świętokrzyskie - Annex to the resolution of the Regional Coordination Team of 26 September 2023, later updated on 29 November 2024	The operationalised regional implementation programme for Świętokrzyskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
15	Operationalised regional implementation programme for Warmińsko-mazurskie - Annex to the resolution of the Regional Coordination Team of 7 October 2024	The operationalised regional implementation programme for Warmińsko-mazurskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
16	Operationalised regional implementation programme for Wielkopolskie - developed by the Regional Coordination Team, version as of 2^{h} September 2023	The operationalised regional implementation programme for Wielkopolskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
17	Operationalised regional implementation programme for Zachodniopomorskie Annex to the resolution of the Regional Coordination Team of 30 September 2024	The operationalised regional implementation programme for Zachodniopomorskie is a document developed by the Regional Coordination Team, aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030.
18	Integrated Skills Strategy 2030 adopted by the Council of Ministers On 28 December 2020 as annex to the Resolution 195/2020	A strategic policy document in the area of skills. Based on the national medium-term Strategy for responsible development, it defines the sector-specific basic conditions, objectives and directions to achieve social, economic and spatial development.

3. Analysis:

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

At least 14 operationalised regional implementation programmes shall be developed, with an overall objective of 16 regional operationalised implementation programmes (one for each 'voivodeship').

All 16 Regional Coordination Teams developed operationalised regional implementation programmes for the Integrated Skills Strategy (hereafter "the Programmes, evidence No. 2-17), exceeding the minimum target value for this indicator.

The operationalised implementation programmes for the national Integrated Skills Strategy 2030 shall cover various forms of learning, including the coordination of vocational education and training (VET) and lifelong learning.

The 16 Programmes cover various forms of learning – ranging from formal and higher education to non-formal learning. More specifically (evidence no. 2-17):

1. Dolnośląskie - formal learning (page 55), non-formal learning (pages 57-58, 64), higher education (pages 11, 26, 64);
2. Kujawsko-pomorskie - formal learning (pages 12-13, 24), non-formal learning (pages 10, 15, 17 higher education (pages 9, 13);
3. Lubelskie - formal learning (pages 20-28, 67-68), non-formal learning (pages 28, 30-31, 36, 73-74), higher education (pages 8-9, 29-30, 43, 139, 169);
4. Lubuskie - formal learning (pages 12-15, 26-38), non-formal learning (pages 15-16, 38-45), higher education (pages 7-8, 28);
5. Łódzkie - Annex 2 (activities supporting formal learning - impact area I, II, III, VI; non-formal learning – impact area IV, V; projects engaging Higher Education Institutions as partners – impact area I, III);
6. Małopolskie - (pages 10-11 – explanation and examples for addressing all forms of learning);
7. Mazowieckie - formal learning, non-formal learning (pages 10-36), higher education (pages 12, 14, 21, 34, 35);
8. Opolskie - formal learning, non-formal learning (pages 7-23), higher education (pages 5);
9. Podkarpackie - formal and non-formal learning (pages 17-43), higher education (pages 9-10, pages 47-48, pages 25, 28, 34-37, 39);
10. Podlaskie - formal learning (pages 26-37, pages 63-65, 69, 73), non-formal learning (pages 26-37, pages 66, 77, 81-82, 102)
11. Pomorskie - formal learning (pages 64-68, 74-78), non-formal learning (pages 29-31, 68-71, 74-78), higher education (pages 59, 60, 75);
12. Śląskie - formal learning (pages 8, 18, 24, 26-28), non-formal learning (pages 5, 8, 24, 26-28), higher education (pages 4,7-9,10-11,20,23-24,28-29);
13. Świętokrzyskie - formal and non-formal learning (pages 15-46), higher education (pages 6, 50, 46);
14. Warmińsko-mazurskie - formal learning: (pages 8, 10-11, 17, 26, 30, 46-47, 49, 51, 70, 78), non-formal learning (pages 7-8, 12-13, 17-20, 25-26), Higher education: (pages 11, 17, 22, 26-29, 70)

15. Wielkopolskie - formal learning (pages 27-28), non-formal learning (pages 27-28), higher education (pages 27-28);
16. Zachodniopomorskie - formal learning (pages 34, 35, 36, 38, 39), non-formal learning (pages 36, 38, 39); higher education (page 37);

All 16 Programmes are aimed at operationalizing, at a regional level, the Integrated Skills Strategy 2030, which has the following scope: "general education, vocational education, lifelong learning and higher education" (page 4, evidence No. 18). As such, each Programme explicitly covers both Vocational Education and Training (VET) as well as lifelong learning (e.g. as part of the SWOT analysis, among 'detailed objectives' and multiple other sections), among other forms of learning (see the section below). Coordination of VET features among the planned activities under each of the plans.

They shall include plans for development of VET in the regions, taking into account the digital and green transitions and fostering innovation.

1. Dolnośląskie - digital skills: pages 83-84 (in pre-school education), pages 88-89 (in general education) pages 95-96 (in adult learning), pages 97-98 (for green transformation); green skills - pages 91-92 (direct reference to environmental education), pages 97-98 (skills for green transformation); innovation - pages 18-19 (using innovation for creating programmes and projects), pages 51-52 (supporting innovation for example through skills demand and skills gaps analysis at enterprises)

2. Kujawsko-pomorskie - digital skills: page 28 (pilot training activities for teachers and students in using new digital tools incl. robotics, 3D print, virtual learning environment); green skills (pages 10 (proposed technoparks focus on renewable energy) page 24 (all Sectoral Skills Centres will offer green skills training), innovation: page 10 (creating 4 thematic technoparks), pages 29 (innovation competitions & festivals)
3. Lubelskie pages 20-28 (school development programmes include digital and green skills as well as talent support for creativity and innovativeness), pages 28, 30-31, 36 (adult learning projects prioritize digital skills, also through indicators), pages 138, 143 (innovativeness indicators are included in the impact assessment of the programme);
4. Lubuskie - digital skills: page 20 (reference in programme goals), pages 38, 42, 55-56 (actions with a digital skills component); green skills: pages 20 (reference in programme goals), pages 28, 36, 41, 47, 49, actions with a green skills component); innovation: page 11 (reference to the regional innovation development programme), pages 20 (programme goal 4), pages 29, 30, 37, 38, 49 (actions with innovation component);
5. Łódzkie - pages 2, 5 (overall assumptions on digital and green transformation and innovation as factors in regional LLL policy), page 18 (establishing a Sectoral Skills Centre for environment protection), Annex 1 (digital skills and innovativeness present in SWOT analysis), Annex 2 impact area II (thermomodernisation of the regional teachers training centre);
6. Małopolskie - action plan for digital transformation (pages 84-86); action plan for green skills and innovation (pages 86-88);
7. Mazowieckie - digital skills - pages 2-5 (reference to regional digital society strategy, SWOT), pages 18 (teacher training – usage of digital tools) page 32 (research on digital skills of VET graduates) green skills - page 32 (research on green skills of VET graduates); innovation - page 32 (research on innovativeness of VET graduates);
8. Opolskie - digital skills: pages 19 (digital skills within Upskilling Pathways), page 26 (two indicators of digital skills); green skills: pages 8, 10-12 (programmes and actions addressed to

youth, focused on green energy and sustainable development, support for school business cooperation on new green professions); innovation: page 7 (innovativeness in skills catalogue for projects improving school education quality), pages 11-12 (programmes and actions addressed to youth with focus on STEM, creativity, talent development) pages 18 (knowledge triangles);

9. Podkarpackie - digital skills, green skills: page 11 (SWOT underlines digital projects as strong points of the region), page 14 (Team's tasks: point 6), pages 53-54 (non-formal learning paths for digital and green professions), 56-57 (new technologies for career counselling); innovation: pages 6-10 (regional strategy for innovation), page 14 (Team's tasks: point 6);
10. Podlaskie - digital skills: pages 4-5, 8, 10, 17, 24 (role of digital skills in the development of the region – introduction and SWOT), 38 (digital skills in programme goals), pages 44-45 (digital skills in the action plan for VET), pages 63, 66, 76, 84 85/86 (examples of projects with digital skills component in formal and non-formal learning); green skills: pages 9 (green innovations as part of the region's smart specialisation) 63, 66, 76, 84 85/86 (examples of projects with digital skills component in formal and non-formal learning); innovation: pages 4-12 (role of innovativeness in the development of the region), pages 27-28, 33, 35 8 (innovation addressed in SWOT), pages 65-66 (innovation in project addressed to talented students);
11. Pomorskie - digital skills: pages 32-33 (general description) pages 39, 44, 47, 66, 73 (examples of projects with a digital skills component); green skills: pages 33-34 (general description), pages 39, 72, 78 (examples of projects with a green skills component); innovation: pages 34-36 (general description), pages 56, 58, 64, 78 (examples of projects with an innovation component);
12. Śląskie - digital skills: pages 3-4, 6, 11, 17-18, 23-24, 30; green skills: pages 4, 6, 11, 17-18, 23-24, 30; innovation: pages 3-4, 7, 13, 18, 24, 27, 30;
13. Świętokrzyskie - digital and green skills: pages 2 (role of digital skills in the regional development strategy), pages 3-4 (digital and green skills in VET intervention under ESF+), pages 46 (upskilling project for adults focused on digital and green skills, incl. measurable target), pages 51 (planned yearly regional LLL Forum with school competition devoted to digital and green projects);
14. Warmińsko-mazurskie - digital skills: pages 3, 4 8, 11, 13 (general statements in introduction and SWOT), pages 25-30, 38, 43 (projects in the action catalogue); [green skills: pages 3,4,8,11 (general statements in introduction and SWOT), pages 25-29, 38, 54 (projects in the action catalogue); innovation: pages 25, 28-31;
15. Wielkopolskie - digital skills: pages 28 (project 'Digital School for Wielkopolsk@'); green skills: pages 28 (workshops on green energy and industry of the future); innovation: pages 4 (role of reference to the regional innovation strategy), pages 24 (reference to the horizontal recommendation, corelated to the smart specialisation);
16. Zachodniopomorskie - digital skills: pages 21, 24, 28, 29; green skills: pages 29; innovation: page 29.

They shall include monitoring and evaluation mechanisms.

All 16 Programmes contain monitoring and evaluation mechanisms as well as measurable targets for the Programme in general and for particular activities.

The monitoring system of each Programme consists of a set of management, coordination, planning, financial and organizational measures and tools for implementation. Evaluation criteria,

responsibilities and products as well as the way of using the evaluation results for updating programmes and for planning of further activities have been provided for each Programme:

1. Dolnośląskie (pages 99-101);
2. Kujawsko-pomorskie (pages 26-27);
3. Lubelskie (pages 182-185);
4. Lubuskie (pages 51-53);
5. Łódzkie (pages 13-15);
6. Małopolskie (pages 99-100)
7. Mazowieckie (pages 36-37);
8. Opolskie (pages 23-24);
9. Podkarpackie (pages 43-45);
10. Podlaskie (pages 116-119);
11. Pomorskie (pages 80-87);
12. Śląskie (pages 20-22);
13. Świętokrzyskie (pages 47-48);
14. Warmińsko-mazurskie (pages 74-76);
15. Wielkopolskie (pages 28-29);
16. Zachodniopomorskie (pages 40-41).

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: A69G Strategic Review of long-term care in Poland with a view to identifying reform priorities

Related Measure: A.4.6 Increase labour market participation of certain groups by developing long-term care

Qualitative Indicator: Publication of the strategic analysis report by the Ministry of Family, Labour and Social Policy (MRiPS) and by the Ministry of Health

Time: Q4 2023

1. Context:

The objective of the reform is to increase the labour market participation, in particular of women, by developing the long-term care system in Poland. To that end, this measure envisages a review of the long-term care system, followed by regulatory changes.

Milestone A69G consists of the publication of an analysis of the current state of the long-term care system in Poland. It explores possible ways to improve the coordination of the social and health aspects of long-term care, reduce fragmentation, create a stable system of adequate financing, introduce an integrated quality framework covering both the health and social systems of long-term care, and revise benefits to allow to continue to work. Consultations with the relevant stakeholders should be ensured.

Milestone A69G is the first step of the implementation of the reform. It will be followed by milestone A70G (under the eight instalment), related to the implementation of the reform priorities as identified in the strategic review.

The reform has a final expected date of 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) was satisfactorily fulfilled.
2	Strategic Review of the long-term care system in Poland by the World Bank (the "Strategic Review"). The document was published on 28 June 2024 in the Biuletyn Informacji Publicznej of the Ministry of Family, Labour and Social Policy, under this link: https://www.gov.pl/web/rodzina/reforma-nr-a46-kpo-pn-wzrost-wspolczynnika-aktywnosci-zawodowej-okreslonych-grup-poprzez-rozwoj-opieki-dlugoterminowej. It was also published on the same day in the Biuletyn Informacji Publicznej of the Ministry of Health, under this link: https://www.gov.pl/web/zdrowie/przeglad-	The review provides an analysis of the current state of the long-term care system in Poland and identifies reform priorities for the development of the system. The websites were checked by the Commission services on 7 March 2025 and confirmed that the Strategic Review and Consultation Report were published.

	strategiczny-opieki-dlugoterminowej-w-polsce-opracowany-przez-bank-swiatowy.	
3	Report on the public consultations (the "Consultation Report") prepared by the World Bank, published on 28 June 2024 together with the strategic report and its attachments and available at the links provided above for evidence No. 2.	The report on the public consultations regarding the long-term care system in Poland provides information on the participants and summaries of their contributions.

3. Analysis:

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

Completion of an analysis of the long-term care system in Poland with a view to reforming it in the future and publication of a relevant report in the Biuletyn Informacji Publicznej of the Ministry of Family, Labour and Social Policy website and in the Biuletyn Informacji Publicznej of the Ministry of Health website.

Furthermore, in line with the qualitative indicator **Publication of the strategic analysis report by the Ministry of Family, Labour and Social Policy (MRiPS) and by the Ministry of Health.**

Furthermore, in line with the name of the milestone **Strategic review of long-term care in Poland with a view to identifying reform priorities.**

Furthermore, in line with the measure description, **the reform shall consist first of the publication of an analysis of the long-term care system in Poland.**

The Strategic Review of the long-term care system in Poland was completed by experts from the World Bank in cooperation with representatives of the Ministry of Family, Labour and Social Policy, the Ministry of Health, the Chancellery of the Prime Minister and the Ministry of Development Funds and Regional Policy (Strategic Review, page 3).

The Strategic Review provides an analysis of the long-term care system in Poland. It identifies a number of challenges and proposes priorities and solutions, with a view of a future reform of the system organisation (Strategic Review, pages 15-39. The report was published on 28 June 2024 in the Biuletyn Informacji Publicznej of the Ministry of Family, Labour and Social Policy website, and in the Biuletyn Informacji Publicznej of the Ministry of Health website (evidence No. 2). The websites were checked by the Commission services on 7 March 2025 and confirmed that the Strategic Review was published.

The analysis shall in particular assess whether it is possible to:

- integrate social and health long-term care, [...]

- put them under a single authority

Furthermore, in line with the measure description, **the analysis shall in particular assess whether it is possible to (…) put them under a single authority.**

The Strategic Review analyses the long-term care system in Poland and considers that integrating the social and health aspects of long-term care or creating a single institution responsible for the overall long-term care system in Poland would not be adequate. The scope of services is currently provided by two systems (health care and social assistance) and the Strategic Review considers that the most effective solution is the appropriate coordination of support.

According to the Strategic Review, the current system is very scattered, and its integration would be too challenging and not an effective solution, while the current legal system would not allow for creating a single authority.

Instead, the Strategic Review proposed an increased coordination between the healthcare and social care services concerned with the long-term care services in Poland, in order to facilitate the functioning of the long-term care system (Strategic Review, page 38).

- speed up the deinstitutionalisation of these services,

The Strategic Review takes into account several aspects in its analysis of deinstitutionalization of social and health long-term care. It refers to the need for a systemic approach to address the inadequacies of institutional care, indicating that a move towards deinstitutionalization can help alleviate these challenges. The Strategic Review considers the deinstitutionalisation of services as an adequate and effective solution, and it recommends a number of actions which should speed up this process, with a focus on developing day-care and home-care services (Strategic Review, page 38).

To further speed up the process, the proposed actions were defined on the basis of discussion with stakeholders. The focus is on creating an integrated system that values community-based care, supports families, and provides necessary resources and information to caregivers, ultimately facilitating the deinstitutionalization process. These include creating a mapping system of the current resources engaged in the long-term care system, monitoring and evaluating interventions, enforcing planning activities aimed at deinstitutionalisation, preparing and implementing local plans for deinstitutionalisation, applying financing methods which depend on results and should in turn increase the quality of service, as well as proposing adapted housing solutions. The Strategic Review also makes more horizontal recommendations, which are linked to deinstitutionalisation, such as creating a clear definition of roles and responsibilities of different actors involved in long-term care system, increasing the financing of different types of services, and appointing long-term care coordinators to support families with long-term care needs (Strategic Review, pages 34-36).

- reduce the fragmentation of care provision,

The Strategic Review explores ways to reduce fragmentation in the system of long-term care by emphasising coordination, integration, and collaboration across various sectors and services. Some of the key measures highlighted are coordination of services, defining the role of care coordinators, creating systemic solutions, improving infrastructure and resources, to mention but a few.

The Strategic Review considers that reducing the fragmentation of services by reviewing the management framework and the system of financing would be beneficial for long-term care organisation (Strategic Review, page 38). The main issue linked to the fragmentation of the system concerns difficulties in ensuring stable financing of the services (Strategic Review, page 193). More specific recommended actions include the implementation of a single definition of long-term care (Strategic Review, page 141), appointing long-term care coordinators (Strategic Review, page 163) and monitoring housing resources on a local level, which should be helpful in better planning and coordination of services (Strategic Review, page 263).

- revise the care-related benefits to enable undertaking employment.

Furthermore, in line with the measure description, **the analysis shall also explore ways to revise the care-related benefits to enable continuing working.**

The Strategic Review acknowledges that a revision of the care-related benefits is needed, since the current system is considered too complicated for both the beneficiaries and persons involved in the provision of long-term care services (Strategic Review, pages 38, 141, 152). There are multiple layers of benefits available, some of them dedicated to beneficiaries and others for persons providing care (Strategic Review, pages 60, 93, 94). The report suggests that the current state of coordination is

insufficient (Strategic Review, page 142). Problems are also identified with the disability certificates, where 59% of persons responding to the survey considers the change necessary, since the process of finding the right level of care is not straightforward and this has implications on access to benefits as a disability certificate is required in order to obtain the benefits (Strategic Review, page 151).

Among the ways explored to revise the care-related benefits to enable continuing working, the Strategic Review proposes that once the dependant persons become eligible to receive a support benefit, the other benefits provided to the caregivers should be suspended to encourage them to seek employment (Strategic Review, page 96). At the same time, the Strategic Review suggests that caregivers who wish to return to the labour market following the changes in their benefits eligibility status should be given access to professional activation instruments in the form of vocational and reintegration training provided by district labour offices or other bodies appointed to that effect (e.g. social integration centres) (Strategic Review, page 96). It should also be made easier for carers to gain employment in the social economy sector, including social services e.g. care services (Strategic Review, page 96). Labour market reform allowing for elastic organisation of work or a guarantee of re-employment after a period of providing long-term care to a family member could also be considered (Strategic Review, page 231).

- create a stable system of adequate financing of the long-term care services, especially the community-based and home care,

The Strategic Review's analysis of the current long-term care financing in Poland acknowledges that present levels of financing can cover the current basic needs (Strategic Review, page 38), however an increase in funding is considered necessary to cover the growing needs in the future (Strategic Review, page 190). Given the aging population, financing of long-term care should be increased, and stability of funding should be ensured (Strategic Review, pages 191-192).

The possible ways explored in the Strategic Review include ensuring a sufficient level of financing at all levels of administration, including central, regional, and local, thus creating a stable system of financing. The recommendations also include a possibility of using so called "care vouchers", which would allow the beneficiaries to choose the most appropriate help according to their needs (Strategic Review, page 24). Given that most respondents to the consultation carried out in the context of the Strategic Review indicate a preference for receiving care close to their home, the care vouchers should support the development of community-based and homecare services, more than more institutionalised levels of care (Strategic Review, page 227). The Strategic Review also concludes that longer-term planning, instead of the currently applied yearly one, would allow to ensure more stable financing and better allocation of resources, which will allow to focus more attention to the quality aspects (Strategic Review, page 203). Moreover, the level of financing should be linked to the quality of service provided (Strategic Review, page 203).

Moreover, the measures proposed in the area of legislation, such as creating appropriate definitions (Strategic Review, page 141), roles and responsibilities (Strategic Review, page 163), would help to support informal caregivers, hence ensure adequate financing of homecare. The mapping of the needs and coordinating the services could ensure the appropriate identification of needs and would allow to direct financial resources to where they are most needed (Strategic Review, page 161).

- introduce a quality framework on long-term care services (requirements for staff, equipment, admission of long-term care providers to the market).

The Strategic Review considers it necessary to introduce a quality framework for long-term care services in Poland (Strategic Review, page 38). Due to insufficient data and limited supervision of services, the quality control of long-term care services in Poland is found to be highly insufficient (Strategic Review, page 28). The proposed recommendations include appointing a group of experts tasked with developing an integrated quality framework for long-term care. The framework should

integrate quality aspects in the legal framework governing long-term care. It should also introduce a country-wide mechanism for the evaluation of quality of services, introduce quality surveys for beneficiaries and their family members, making available a publicly available database with quality indicators for the available institutions, making use of new technologies for better data management, as well as promoting research in long-term care to increase quality of service (Strategic Review, pages 28-29). An important aspect to allow for the measurement of quality is the completion of the necessary regulatory changes related to long-term care definitions, which should include also the ways to measure and monitor the quality of long-term care (Strategic Review, page 146).

With regards to requirements for staff, the Strategic Review proposes to define a clear career path, with a competence's framework and clear requirements at each level of service provision. The system should also allow for increasing qualification though training (Strategic Review, page 224). The quality of spending on equipment should be subject to an assessment of its efficiency and should have an impact on financing. Also, when allocating the equipment purchased by the government, the quality of service provided should be taken into account in order to support those care-providers whose services are most beneficial for society (Strategic Review, page 204). With regards to requirements for the admission of long-term care providers to the market, the Strategic Review proposes the introduction of uniform quality standards for both private and public long-term care institutions to ensure that all healthcare providers comply with the same high standards of care. The improvement of supervisory and control procedures will ensure transparency in the monitoring of long-term care sites and promote compliance with quality standards (Strategic Review, pages 271-272).

The analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provision, informal carers, persons receiving care, those who do not receive care but should receive it, and local authorities.

Furthermore, in line with the measure description, **the analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provisions, and local authorities.**

The consultation process for the purpose of the long-term care sector analysis and its main conclusions are summarised in the Consultation report from the consultations carried out by the World Bank experts. The Consultation Report concludes that stakeholders consider the system to be currently very complicated and lacking necessary coordination. They believe resources are insufficient, including regarding staffing, financing and administration (Consultation Report, page 6). The public consultations involved various participants, including persons receiving care and persons who do not receive care but should receive it, social partners dealing with long-term care provision non-governmental organisations, formal and informal carers, employees of entities providing long-term care services, family members and other informal carers, and local authorities – representatives of city halls, voivodeship officers, small cities, and villages administration (Consultation Report, page 6, 14). All together 17 in-person, remote or hybrid meetings took place between June and July 2023 (Consultation Report, page 6).

The consultations informed the analysis of the long-term care sector reported in the Strategic Review. References to the findings of the public consultations are included throughout the different sections of the Strategic Review. Moreover, the chapter 'Key challenges and solutions for Poland's long-term care system' (Strategic Review, page 125-140) describes the main challenges and proposed solutions for the long-term care system, which were identified through the public consultations. The Strategic Review clarifies that the key challenges described in the chapter were identified based on three main sources, including the perspective of the beneficiaries and their families, as well as of the workers and persons involved in the system of the organisation and

provision of benefits. Their perspectives were collected through surveys (Strategic Review, page 126).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: B5G Entry into force of the regulation setting quality standards for biomass solid fuels

Related Measure: B.1.1 Clean Air and energy efficiency

Qualitative Indicator: Provision in the Regulation on quality standards for biomass solid fuels indicating its entry into force

Time: Q3 2023

1. Context:

The Clean Air and energy efficiency reform aims to reduce greenhouse gas emissions and improve energy efficiency in key economic sectors, focusing on air quality by updating energy laws to facilitate energy saving and performance contracting. It expands the Clean Air Priority Programme to accelerate building renovations and heater replacements, with financial support mechanisms involving loans and grants. Additionally, the reform updates air protection standards, including the cessation of public support for new coal-fired heaters and setting minimum standards for solid fuels.

The milestone involves enacting a regulatory amendment on biomass solid fuels, including wood pellets, which introduces quality standards for such fuels and implements a ban on misleading branding by biomass fuel producers.

Milestone B5G is the fifth and last milestone of the reform. It follows the completion of milestone B3G related to an update of the National Air Protection Programme and milestone B1G related to the energy efficiency legislation (under the first instalment). It also follows the completion of milestone B2G related to the update of the "Clean Air" priority programme supporting thermal renovations and heat source replacements in homes (under the third instalment) and milestone B4G related to the revision of quality standards for coal-based fuels and a ban on misleading branding (under the second instalment). The measure has a final completion date on 30 September 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 milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Regulation of the Minister of Climate and Environment of 8 May 2025 on quality requirements for biomass in the form of pellets and briquettes obtained from trees and shrubs, put on the market or in customs procedures aimed at putting on the market	The new regulation of the Minister of Climate and Environment on quality requirements for biomass solid fuels in the form of pellets and briquettes made from trees and shrubs, which lays down requirements regarding minimum and maximum values of physical and chemical properties that such fuels need to meet to be legally marketed. Link: https://dziennikustaw.gov.pl/DU/2025/618

	(Journal of Laws 2025, item 618) with entry into force on 24 May 2025.	
3	Justification for taking legislative action	Document explaining the reasons for proposing the new regulation and outlining its contents, published by the Ministry of Climate and Environment as part of the intra-governmental consultation procedure for the draft in the governmental legislation portal at the following link: https://legislacja.rcl.gov.pl/projekt/12392101/katalog/13097695#13097695
4	Impact Assessment (OSR) of the ministerial regulation prepared by the Ministry of Climate and Environment dated 20 January 2025.	Document providing an assessment and justification for the introduction of the ministerial regulation.

3. Analysis:

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

Entry into force of the regulation setting quality standards for biomass solid fuels. Furthermore, according to the measure description **"The fourth element of the reform shall be an Amended Regulation by the Minister of Climate and Environment setting standards for solid fuels.**

The Regulation of the Minister of Climate and Environment of [...] on quality requirements for biomass in the form of pellets and briquettes obtained from trees and shrubs, put on the market or in customs procedures aimed at putting on the market was published on 9 May 2025 (Journal of Laws of 2025, item 618) (the 'Regulation' – evidence No 2). Pursuant to its paragraph 2, it entered into force on 24 May 2025, fourteen days from the date of publication.

The regulation shall set quality standards for biomass solid fuels intended for household use, including wood pellets. Furthermore, according to the measure description, f**or biomass solid fuels, the regulation shall set quality standards solely for those intended for household use, including wood pellets.**

Paragraph 1 of the Regulation provides that Appendix to the Regulation shall lay down quality requirements for biomass obtained from woods and shrubs, in the form of pellets and briquettes, intended for use as solid fuels in households and combustion installations with heat capacity lower than 1 MW. Household biomass furnaces typically possess a heat capacity between 15kW and 70kW; as such, the legislation covers minimum requirements of biomass intended for domestic and small commercial systems. Appendix 1 contains three tables which lay down the minimum and maximum values of quality parameters for biomass solid fuels, including humidity, ash content, thickness and grain size, contents of additives, calorific value, nitrogen content, sulphur content, and chlorine content. The parameters are defined for biomass solid fuels, including wood pellets - tree and shrub biomass in the form of briquettes (Table 1 on page 2), tree and shrub biomass in the form of pellets (Table 2 on page 3) and tree and shrub biomass in the form of pellets intended for class 3, 4 and 5 heating devices and eco-design-compliant heating devices (Table 3 on page 4).

The Council Implementing Decision required that the regulation shall set quality standards for biomass solid fuels intended for household use, including wood pellets. Poland introduced quality

requirements for biomass obtained from woods and shrubs, in the form of pellets and briquettes, intended for use as solid fuels in households and combustion installations with heat capacity lower than 1 MW. Whilst setting quality requirements for biomass obtained from woods and shrubs intended for household use in the form of pellets and briquettes only constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the regulation provided introduces minimum quality standards for the two main categories of biomass solid fuels which require such minimum standards in light of the risk that polluted biomass was being commercialised and therefore posed air quality concerns, as explained in the Impact Assessment (OSR) for the ministerial regulation (evidence No. 4). In this respect, the way the milestone was implemented contributed to achieving the substantive aim of the measure, namely to improve air quality by accelerating the process of replacing polluting sources of heat generation. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: B8G T1 Heat source replacement in single-family buildings

Related Measure: B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings

Quantitative Indicator: Number of installed heat sources

Baseline: 0

Target: 250 000

Time: Q3 2023

1. Context:

Measure B1.1.2 aims to improve energy efficiency and replace emission-intensive heating sources in single family houses with the objective to improve air quality and decrease pollution in residential areas.

Target B8G covers the replacement of 250 000 heating sources in single family houses.

Target B8G is the first step implementing the measure and will be followed by target B9G (under the 9th instalment), covering the replacement of additional heat sources, and targets B10G and B11G (under 4th and 9th instalments, respectively) which cover the number of thermo-modernised single-family houses.

The investment has a final expected date for implementation on 30 June 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 target was satisfactorily fulfilled
2	Terms of reference dated 15.05.2020 and its subsequent updates on 25.01.2022, 15.07.2022, and 03.01.2023.	Terms of reference of the Clean Air Priority Programme, indicating the eligible final recipients, funding by the Polish Recovery and Resilience Plan, duration of the programme, and its coverage.
3	Annex 2 to the terms of reference	The annex elaborates on eligible costs, indicating that replacement of heat sources is eligible under the Clean Air Priority Programme, as well as listing the levels of financial aid to be provided in such cases.
4	Grant list	An Excel sheet listing 260 684 grants awarded under the Clean Air Priority Programme for projects replacing heat sources in single family

		houses.
5	Long term renovation strategy adopted by the Council of Ministers on 9 February 2022	The Polish long term renovation strategy adopted on 9 February 2022 to guide the transformation of the building stock to climate neutrality by 2050. Available online at: https://energy.ec.europa.eu/topics/energy-efficiency/energy-performance-buildings/national-building-renovation-plans_en
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
6	Certificates of completion signed by the final recipient and the contractor (protocols)	Protocols certifying that the projects are completed (i.e., that a heat source was replaced).
7	Scrapping certificate	Dated and signed (by the final recipient and recipient of the scrap) scrapping certificates showing that a heat source was decommissioned by the beneficiary.
8	Grant decision letter	Dated and signed grant decision letter issued by the implementing agency showing that the final recipient's application for funding has been approved.

3. Analysis:

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

Number of installed heat sources [250 000]. Furthermore, in line with the measure description "**Investments shall consist of […] (i) the replacement of inefficient sources for space and water heating".**

Poland has submitted a list of 260 684 grants awarded under the Clean Air Priority Programme ("CAPP") for projects replacing heat sources in single family houses (Evidence No. 4). Point 9.3 of the terms of reference of the CAPP establishes that the grants are awarded only after the submission of the application and evidence proving that the projects have been fulfilled in line with the terms of reference (Evidence No. 2). In point 9 of the terms of reference, the eligibility criteria of projects name only "inefficient heat sources" as eligible as for replacement under this investment (Evidence No. 2). Furthermore, the afore-mentioned point 9 of the terms of reference also establishes that the eligible heat sources entail heating, which covers space heating, and domestic water heating (Evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted individual certificates of completion (protocols) confirming for each of the units, that the works (i.e., the replacement of a heat source) were carried out and new heat sources were installed (Evidence No. 6). The individual certificates included information about the heat source dissembled, and the type of new heat source installed, as well as the date of start and the completion of the works relating to the installation of the new heat source. The individual certificates also contained reference to the CAPP, proving that the relevant projects were supported under the CAPP, and information on the contract code,

proving that the projects listed on the grant list (Evidence No. 4) correspond to the certificates of completion (Evidence No. 6). In addition, the Commission requested further evidence for the sampled cases where the protocol did not clearly include information about the replacement of the heat source, or if the protocol did not clearly indicate the project was part of the CAPP, or if the protocol had a missing contract code. The further evidence consisted of scrapping certificates and grant decisions (Evidence No. 7 and 8), which confirmed that the projects covered the replacement of a heat source and/or that they were part of the CAPP and/or that they corroborated the information on the protocols with the missing contract code. The evidence provided for a sample of 60 units confirmed that the requirements regarding the number of installed heat sources, replacement of inefficient sources for space and water heating and that the investments were supported under the CAPP have been met.

Investments shall be supported under the Clean Air Priority Programme, in line with the long-term renovation strategy under the Energy Performance of Buildings Directive.

The evidence provided for a sample of 60 units confirmed that the requirement that investments shall be supported under the CAPP have been met, as explained in the above part of the Analysis explaining the successful sampling performed for assessment of the fulfilment of relevant requirements from the Council implementing Decision.

The long-term renovation strategy adopted by Poland in February 2022 (Evidence No. 5) has been prepared on the basis of Article 2a of Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings as stated in Section 1 of the Strategy and confirmed by its publication on the European Commission webpage dedicated to the "2020 strategies (article 2A of the Energy Performance of Buildings Directive)". The Commission services accessed the link on 16 July 2025 to verify the publication. This check was completed successfully. The strategy also provides a list of policies and measures to stimulate the renovation of buildings (Section 5). The strategy also provides a list of policies and measures to stimulate the renovation of buildings (Section 5 'Detailed list of national policies and actions to stimulate energy renovation of buildings'). This list includes the CAPP as one of the 'financial support tools' (Section 5.3) to support energy efficiency renovation 'financial support tools' (Section 5.3) and a "key public building renovation support programmes designed to improve energy efficiency and promote transition to a climate-neutral economy 'financial support tools' (Section 5.3)key public building renovation support programmes designed to improve energy efficiency and promote transition to a climate-neutral economy

Furthermore, in line with the name of the target, the investments concerned **"T1 - Heat source replacement in single family buildings".**

The works took place in single-family residential buildings, as specified by the terms of reference of the CAPP (Evidence No. 2). This is covered by point 8.3, sub-point 1 of the terms of reference, which establishes that the final recipient must be an owner or a co-owner of a single-family residential building or an owner or co-owner of a residential unit within a single-family residential building.

Following the selection of a random sample of 60 units, Poland submitted certificated of completion (protocols) which included signed statements by the final recipients and the contractor that the works were in compliance with the requirements included in the terms of reference, which covers those on single-family residential buildings (Evidence No. 6), proving that the heat source replacements were performed in single family buildings. The evidence provided for a sample of 60 units confirmed that the requirement T1 - Heat source replacement in single family buildings of the target has been met.

Furthermore, in line with the measure description, **in case of support for gas-fired boilers, these shall be deployed in line with the Annex III of the Commission Technical Guidance on DNSH (2021/C58/021) and shall lead to a significant decrease in GHG emissions with the objective of significantly improving the environment and public health, notably due to pollution reduction, in particular in areas where the EU air quality standards set by Directive 2008/50/EU are exceeded or risk being exceeded.**

Annex III of the Commission Technical Guidance on DNSH (2021/C58/021) provides that "Support for measures related to natural gas-based boilers and heating systems (and related distribution infrastructure) can exceptionally be given, on a case-by-case basis, if [they] are being installed in buildings that are part of a wider energy efficiency or building renovation programme, in line with long-term renovation strategies under the Energy Performance of Buildings Directive, leading to a substantial improvement in energy performance [1]; and lead to a significant decrease in GHG emissions; and lead to a significant improvement of the environment (notably due to pollution reduction) and public health [2]". This requirement is repeated in the measure description and is addressed as follows:

- [1] The support for gas-fired boilers is in line with the Technical Guidance, as the long-term renovation strategy adopted on 9 February 2022 acknowledges the CAPP as one of the flagship public building renovation support programmes to improve energy efficiency in buildings and achieve the objectives of the strategy (Evidence No. 5 and above). Therefore, the final recipients of the CAPP became part of a wider energy efficiency programme under the long-term renovation strategy for Poland leading to a substantial improvement of Polish buildings' energy performance.
- [2] Annex 2 to the CAPP setting the legal specifications for the technologies funded under the programme requires gas boilers to meet at least energy efficiency A class for all types of recipients (Evidence No. 3). In addition, those boilers should replace previous inefficient heat source (see above). Therefore, the replacement of inefficient boilers combined with better performing boilers lead to a significant decrease in GHG emissions compared to the initial situation. Similarly, more efficient heat sources reduce the emission of harmful pollutants and reduce pollution, in all areas, including where the EU air quality standards set by Directive 2008/50/EU are exceeded or risk being exceeded, therefore contributing to significant improvement in public health.

Furthermore, in line with the measure description, **the level of support shall be adjusted to the purchasing power of final recipients.** The terms of reference of CAPP establish in part 2, point 8 that final recipients with per capita incomes below specific thresholds established in the document are eligible to receive a higher level of funding (Evidence No. 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: B10G T1 Thermo-modernisation and installation of renewable energy sources in single family residential buildings

Related Measure: B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings

Quantitative Indicator: Number of thermo-modernised single-family houses

Baseline: 0

Target: 190 000

Time: Q3 2023

1. Context:

Measure B1.1.2 aims to improve energy efficiency and replace emission-intensive heating sources in single family houses with the objective to improve air quality and decrease pollution in residential areas.

Target B10G covers the thermo-modernisation and/or installation of renewable energy sources in 190 000 single-family houses.

Target B10G is the first target of the investment covering thermal modernization and installation of renewable energy sources. It will be followed by target B11G (in the 9th instalment), related to thermal modernization and installation of renewable energy sources of additional single-family residential buildings. Investment B1.1.2 also covers the replacement of heat sources in single-family residential buildings in targets B8G and B9G (in the 4th and 9th instalments, respectively).

The investment has a final expected date for implementation on 30 June 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 target was satisfactorily fulfilled
2	Terms of reference dated 15.05.2020 and its subsequent updates on 25.01.2022, 15.07.2022, and 03.01.2023.	The terms of reference defining that the goal of the programme is to improve the energy efficiency of single-family residential buildings.
3	Annex 2 to the terms of reference	The annex elaborates on eligible projects in line with the definition of “thermal modernization” under Polish law and with energy efficiency standards.
4	Grant list	An Excel sheet listing 197 319 grants awarded under the Clean Air Priority Programme for projects thermo-

		modernising single-family houses.
5	Regulation of the Minister of Infrastructure of April 12, 2002, on the technical conditions to be met by buildings and their location (Official Journal 2022, item 1225)	The regulation listing the technical provisions for projects supporting the insulation of building envelopes, window frames and doors.
6	Act of November 21, 2008, on supporting thermal modernization and renovations and on the central registration of building emissions (Official Journal 2024, item 1446).	Legislation defining what "thermal modernisation" means in the context of Polish law.
7	Long term renovation strategy adopted by the Council of Ministers on 9 February 2022	The Polish long term renovation strategy adopted on 9 February 2022 to guide the transformation of the building stock to climate neutrality by 2050. Available online at: https://energy.ec.europa.eu/topics/energy-efficiency/energy-performance-buildings/national-building-renovation-plans_en
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
8	Certificates of completion signed by the final recipient and the contractor (protocols)	Protocols certifying that the projects are completed, for the thermo-modernization of the house
9	Photovoltaics connection certificates	Certificate confirming that a connection of a new photovoltaic installation to the energy grid took place.
10	Inspection protocols	Signed and dated inspection protocols confirming the implementation of the projects, carried out by the implementing agency prior to the disbursement of the funding.
11	Technical specifications	Technical specifications for the ventilation systems installed by the final recipient.

12	Grant decision letter	Dated and signed grant decision letter issued by the implementing agency showing that the final recipient's application for funding has been approved.

3. Analysis:

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

Number of thermo-modernised single-family houses fulfilling energy efficiency standards [190 000]. Investments shall be supported under the Clean Air Priority Programme. Furthermore, in line with the target name, investments should concern **"T1 – Thermo modernisation and installation of renewable energy sources in single-family residential buildings".** Furthermore, in line with the measure description, the **Investments shall consist of [...] and/or (ii) thermal modernisation of residential buildings; and/or (iii) renewables energy installations (mainly photovoltaic panels, solar collectors)**

Poland has submitted a list of 197 319 projects which benefited from a grant awarded under the Clean Air Priority Programme ("CAPP") concerning thermo-modernising single-family houses or installation of renewable energy sources in single family residential buildings (Evidence No. 4).

Following the selection of a random sample of 60 units, Poland submitted certificates of completion (protocols) certifying the completion of projects (Evidence No. 8), photovoltaics connection certificates (Evidence No. 9), and, if applicable, inspection protocols (Evidence No. 10), which demonstrated that for each of the units the works for thermo-modernisation were carried out or the renewable energy was being installed. The protocols included references to the type of thermal modernisation and the date of start and completion of the works. To demonstrate renewables energy installations (mainly photovoltaic panels, solar collectors), Poland provided certificates of installation of the photovoltaics issued by energy companies engaged in the distribution of electricity, confirming the address, as well as the name of the final recipient. These certificates established that a connection to the electricity grid of a new photovoltaic installation (such as photovoltaic panels or solar collectors) took place. The individual certificates of completion (Evidence No. 8) also contained information confirming that the relevant projects were part of the CAPP. The certificates of completion (protocols) (Evidence No. 8) include also signed statements by the final recipient and the contractor that the relevant thermal modernization works and installations of renewable energy sources were completed in single-family residential buildings complying with the requirements in the terms of reference of CAPP, while for projects without a contractor, such confirmation is provided in the inspection protocols prepared by the implementing agency (Evidence No. 10).

The Commission requested further evidence where the protocols (Evidence No. 8) did not include the contract code, did not clearly indicate if the type of mechanical ventilation installed was eligible, if the protocol did not include a clear reference to the CAPP, or if the works were done by the final recipient. Further evidence consisted of inspection protocols, technical specifications, and grant decision letters (Evidence No. 10, 11, and 12). The additional evidence provided confirmed, when needed, that the investments were supported and eligible under the CAPP, as the protocols and grant agreements included clear references to the CAPP, and the technical specifications proved that

the mechanical ventilation installed was in compliance with the eligibility criteria of the terms of reference and its annexes (Evidence No. 8, 11, 12).

The evidence provided for a sample of 60 units confirmed that the requirements of the target has been met, namely all thermal modernisation of residential buildings fulfilling energy efficiency standards and renewable energy installations in single family residential buildings were performed and supported under the CAPP.

The term "thermal modernisation" is defined in the Polish Act of November 21, 2008, on Supporting Thermal Modernization and renovations and on the central registration of building emissions as "*a project whose goal is to [...] reduce the demand for energy [...] or reduce primary energy losses [...] or a construction of a technical connection to a centralized heat source [...] or total or partial replacement of energy sources with renewable sources or the use of high-efficiency cogeneration*" (Evidence No. 6). The terms of reference for the Clean Air Priority Programme define in point 1 that the goal of the programme is to improve the energy efficiency of single-family residential buildings, ensuring that the works performed under target B10G correspond to the definition of thermal modernization under Polish law (Evidence No. 2).

That all works took place in single-family residential buildings was demonstrated via sampling, as explained in the above part of the Analysis explaining the successful sampling performed for assessment of the fulfilment of relevant requirements from the Council implementing Decision. This element of the requirement was further demonstrated by the terms of reference of the CAPP (Evidence No.2), established in Article 8 that the final recipient must be an owner or a co-owner of a single-family residential building or an owner or co-owner of a residential unit within a single-family residential building. .

Annex 2 to the terms of reference (Evidence No. 3) sets out the list of eligible costs and projects under the CAPP and defines the energy efficiency standards the projects must fulfil in the column "technical provisions". For projects supporting the heat sources, connections, installations, or ventilation, the technical provisions request for instance minimum energy efficiency class or minimum electrical capacity. For projects supporting the insulation of building envelopes, window frames and doors, the technical provisions request to meet the technical requirements laid down in the Regulation of the Minister of Infrastructure of 12 April 2002, on the technical conditions to be met by buildings and their location (Evidence No. 5), in force since 31 December 2020. In addition, the evidence provided for a sample of 60 units confirmed that termo-modernised single-family houses are fulfilling energy efficiency standards, as explained in the above part of the Analysis explaining the successful sampling performed for assessment of the fulfilment of relevant requirements from the Council implementing Decision.

In line with Annex 2 to the terms of reference (Evidence No. 3), the eligible projects under CAPP covered the installation of the following form of the renewable energy sources: photovoltaic energy installations.

Furthermore, in line with the measure description **"The level of support shall be adjusted to the purchasing power of final recipients".**

The terms of reference establish in part 2, point 8 that final recipient with per capita incomes below thresholds established in the document are eligible to receive a higher level of funding (Evidence No. 2).

Furthermore, in line with the measure **description, "The investment shall be channelled via the Clean Air Priority Programme whose upgrade in line with long-term renovation strategy under the Energy Performance of Buildings Directive is one of the key measures under Reform B1.1 as described above".** The evidence provided for a sample of 60 units confirmed that the requirements regarding projects being part of the CAPP have been met, as explained in the above part of the Analysis explaining the successful sampling performed for assessment of the fulfilment of relevant requirements from the Council implementing Decision.

The long-term renovation strategy adopted by Poland in February 2022 (Evidence No. 8) has been prepared on the basis of Article 2a of Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings,as stated in Section 1 of the Strategy and confirmed by its publication on the European Commission webpage dedicated to the "2020 strategies (article 2A of the Energy Performance of Buildings Directive)". The Commission services accessed the link on 16 July 2025 to verify the publication. This check was completed successfully. The strategy also provides a list of policies and measures to stimulate the renovation of buildings (Section 5 'Detailed list of national policies and actions to stimulate energy renovation of buildings'). This list includes the CAPP as one of the 'financial support tools' (Section 5.3) to support energy efficiency renovation.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

Number and name of the Milestone: B17G Entry into force of the law laying down rules for hydrogen

Related Measure: B.2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases

Qualitative Indicator: Provision in the law indicating its entry into force

Time: Q4 2023

1. Context:

The objective of this reform is to improve the conditions for the development of hydrogen technologies, in particular renewable and low-carbon hydrogen, and other decarbonised gases.

Milestone B17G concerns the entry into force of a law laying down the rules for the hydrogen market design and infrastructure aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen production in other energy markets as well as existing and dedicated infrastructure aimed at creating regulatory predictability for investors and supporting the uptake of renewable and low-carbon hydrogen.

Milestone B17G is the second and last milestone of the reform, and it follows the completion of milestone B16G, related to a regulatory framework for the functioning of hydrogen as an alternative fuel for transport (under the first instalment).

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) was satisfactorily fulfilled.
2	Act of 21 November 2024 amending the Energy Law Act and certain other Acts (Journal of Laws 2024, 1881), which entered into force on 20 January 2025	The amendments are setting out rules for hydrogen infrastructure (low-carbon, renewable, etc.) and market design under the legal framework.

3. Analysis:

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

Entry into force of the law defining rules for hydrogen infrastructure and markets design aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen production in other energy markets as well as existing and dedicated infrastructure aimed at

creating regulatory predictability for investors and supporting the uptake of renewable and low-carbon hydrogen.

The Act of 21 November 2024 amending the Energy Law Act and certain other acts (Journal of Laws 2024, 1881, hereinafter the 'Act of 21 November 2024'), was published on 20 December 2024 in the Journal of Laws. According to its Article 19, it entered into force one month following its publication, that is on 20 January 2025.

The Act of 21 November 2024 lays the legal foundations for a hydrogen infrastructure and market design, by explicitly introducing low-carbon, renewable, and renewable hydrogen of non-biological origin into the Energy Law Act and to other acts (such as Real Estate Management Act of 21 August 1997 (Journal of Laws 2024, items 1145, 1222 and 1717); the Commodity Exchanges Act of 26 October 2000 (Journal of Laws 2024, item 910); the Environmental Protection Act of 27 April 2001 (Journal of Laws 2024, items 54, 834, 1089, 1222, 1847 and 1853); the Act of 3 October 2008 on the provision of information on the environment and environmental protection, public participation in environmental protection and environmental impact assessments (Journal of Laws 2024, item 1112); the Act of 24 April 2009 on investments in the liquefied natural gas regasification terminal in Świnoujście (Journal of Laws 2024, item 1286); the Renewable Energy Sources Act of 20 February 2015 (Journal of Laws 2024, items 1361 and 1847); the Electromobility and Alternative Fuels Act of 11 January 2018 (Journal of Laws of 2024, items 1289 and 1853)) and by setting out rules for hydrogen infrastructure backbone - transmission, distribution, storage, and system operators' responsibilities and market design.

In particular, the relevant legal provisions of the Act of 21 November 2024 that define the rules for hydrogen infrastructure and markets design are:

- Article 1(1)(c) defines different types of hydrogen - low-carbon hydrogen, renewable hydrogen and renewable hydrogen of non-biological origin - in accordance with the provisions of the EU delegated regulations (such as Commission Delegated Regulation (EU) 2023/1184 of 10 February 2023 and Commission Delegated Regulation (EU) 2023/1185 of 10 February 2023).
- Article 1(1)(j) establishes dedicated hydrogen infrastructure: transmission, distribution, and storage systems and clearly defined roles for hydrogen infrastructure operators. It provides for the appointment of hydrogen Transmission System Operators (TSOs), Distribution System Operators (DSOs), and Storage System Operators (SSOs) by the president of the Energy Regulatory Office (URE) (see Article 16 (3)). These operators will be responsible for running hydrogen pipelines and storage facilities, under similar unbundling rules as in electricity and gas markets. In other words, a hydrogen network operator cannot simultaneously produce or trade hydrogen (see Article 1(16)). Initially, to jump-start development, the existing gas TSO is authorised to take on some of the hydrogen transport duties and leverage existing gas infrastructure for hydrogen use. The law also allows gas distribution companies to distribute hydrogen and allows new hydrogen DSOs to use infrastructure of vertically integrated energy companies (like repurposed gas grids), an important measure to combine gas and hydrogen activities during the transition.
- Articles 1(3) and 1(7) require open and non-discriminatory access to hydrogen networks to facilitate market participation. Any producer or consumer has the right to connect to a hydrogen pipeline system under equal conditions, provided technical requirements are met (mirroring the third-party access principle in gas markets). Standard contracts are defined for network connections, hydrogen sales, transmission/distribution service, and even combined supply and storage services.
- Article 1(10) establishes that URE will oversee disputes, for example if a network connection is denied unreasonably. These measures create the market design for trading and

transporting hydrogen, enabling multiple producers and users to participate in a future hydrogen grid.

- Article 1(16) introduces targeted licensing to ensure oversight of key activities. Large-scale hydrogen storage operations will require a license, except for small on-site storage below a certain threshold (up to 85 000 Nm^3). Likewise, companies engaging in substantial hydrogen trade must be licensed – the threshold is set at over EUR 10 million in annual hydrogen sales turnover.
- Article 1(31) is simplifying permitting for hydrogen projects to accelerate investments. It removes certain administrative hurdles, for example, construction of new hydrogen pipelines operating at up to 0.5 MPa pressure, hydrogen network connections, and small electrolyser installations (up to 10 MW) will no longer require a full building permit, only a notification to authorities.
- Article 1(6) b) – d) regulates the operation of the markets by introducing the hydrogen sale/ transmission or distribution service/storage contracts.

The legislative amendments outlined aim at promoting the uptake of renewable and low-carbon hydrogen through clear definitions, structured regulatory frameworks, and mechanisms facilitating hydrogen integration across energy markets. These measures therefore provide regulatory predictability for investors and support the uptake of renewable and low-carbon hydrogen.

The law shall be in compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01).

The Act of 21 November 2024 defines low-carbon hydrogen as hydrogen from non-renewable sources (Article 1(1)(c)) produced without causing significant harm to environmental objectives. It explicitly references compliance with the greenhouse gas emissions reduction thresholds (of 70 % compared to the fossil fuel) established by the Commission Delegated Regulation (EU) 2023/1185 of 10 February 2023[1], which aligns with the DNSH Technical Guidance 2021/C 58/01.

Renewable hydrogen and renewable hydrogen of non-biological origin definitions are compliant with the DNSH principle as they are produced using renewable electricity, in line with Commission Delegated Regulation (EU) 2023/1184 on renewable fuels of non-biological origin (RFNBOs).

Further, obligations imposed by Article 1(11)a)8) require operators to maintain environmental protection standards in operating hydrogen systems and infrastructure.

The reform shall not make the use and marketing of renewable hydrogen more difficult than other sources of hydrogen.

Renewable hydrogen production from electrolysis using renewable energy is distinctly recognised in Article 1(1)c) of the Act of21 November 2024 and promoted within the legislation.

By mandating network operators to guarantee equal access conditions for all hydrogen system users and explicitly emphasising renewable hydrogen's integration into the infrastructure (Article 1(1)(c)), the law creates a level playing field for renewable hydrogen compared to low-carbon and other types of hydrogen. Furthermore, contracts for hydrogen transmission, distribution, and storage

[1] Commission Delegated Regulation (EU) 2023/1185 of 10 February 2023 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a minimum threshold for greenhouse gas emissions savings of recycled carbon fuels and by specifying a methodology for assessing greenhouse gas emissions savings from renewable liquid and gaseous transport fuels of non-biological origin and from recycled carbon fuels.

(Article 1(5) and (6)) outline transparent, non-discriminatory terms for renewable hydrogen producers and users.

In light of the above, the regulatory environment is ensuring that renewable hydrogen is on equal or more favourable footing compared to other hydrogen types.

The reform shall be in line with the EU hydrogen strategy.

The EU Hydrogen Strategy calls for the development of a coherent framework for renewable hydrogen development, hydrogen infrastructure and market rules. The provisions introduced through the Act of 21 November 2024 amending the Energy Law Act and to other acts establish a legal framework enabling the implementation of the EU strategy's objectives. Specifically, as already assessed above, it introduces market rules supportive of hydrogen deployment, defining renewable hydrogen in accordance with EU standards, setting clear operational rules for hydrogen network operators, and laying the foundation for future regulatory measures aimed at scaling up hydrogen production, transportation, and market integration.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

Number and name of the Target: B42G T1 Renewable energy installations and thermo-modernizations in multi-apartment buildings

Related Measure: B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings

Quantitative Indicator: Number

Baseline: 0

Target: 632

Time: Q3 2023

1. Context:

The measure aims to improve energy efficiency in multi-apartment buildings through the TERMO subsidy scheme by thermally modernising buildings and installing renewable energy sources (for heat and electricity).

The target refers to the number of multi-apartment buildings that have been made more energy efficient (thermo-modernized) or equipped with renewable energy sources, with support from the TERMO programme.

Target B42G is the first step of the implementation of the investment. It will be followed by target B43G (under the ninth instalment), related to the number of multi-apartment buildings fulfilling the requirements set out in target B42G. The investment has a final expected date for implementation of 30 June 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 (including the relevant elements of the milestone, as listed in the description of milestone and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Copy of the terms and regulations for BGK grants under the 'TERMO programme' Warsaw, December 2023	The document specifies the conditions for grants under the TERMO programme.
3	List of multi-apartment buildings thermomodernised or with new RES installations	Table of 645 multi-apartment buildings that have been thermodernised or with new RES installations, and for each building a Project Identification Number (unique identifier), type of grant, type of building, type of document certifying that the works have been completed

		to be provided, full address and other details.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
4	Grant agreement signed by BGK and the grant beneficiaries	Legal agreement between BGK and a beneficiary, specifying the conditions of the investment covered by the grant, signed by BGK and the beneficiary, which includes the unique identifier specified in evidence No. 3 (list of multi-apartment buildings).
5	Applications for grant payments to the BGK	Application for the grant payment, including the details of the beneficiary, and the type of grant, demonstrating the renewable energy installations' project in a multi-apartment building.
6	Certificate of disbursement of payment by the Polish Development Fund	Confirmation of the grant payment after the completion of works, including the details of the beneficiary.
7	Notice of the grant payment	Document signed by the BGK notifying an investor that the grant payment has been made, which includes the address of the multi-apartment building and details of the beneficiary.

3. Analysis:

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

Number of multi-apartment buildings that have been thermo-modernized or equipped with renewable energy installations.

Poland submitted a list of 645 multi-apartment buildings that have been thermo-modernised or equipped with new RES (Renewable Energy System) installations (evidence No. 3), which includes details of each project completed.

Following the selection of a random sample of 60 multi-apartment buildings, Poland submitted grant agreements signed by the Polish development bank - Bank Gospodarstwa Krajowego (BGK) - and the grant beneficiaries (evidence No. 4), applications for grant payments to the Polish development bank BGK (for RES and thermomodernisation grants – evidence No. 5), certificates of disbursement of the payment issued by the Polish Development Fund (evidence No. 6), and notices of grant payment (evidence No. 7), demonstrating the sufficient number of multi-apartment buildings that have been thermomodernised or equipped with renewable energy installations. The evidence provided for a sample of 60 multi-apartment buildings confirmed that this requirement of the target has been met.

Investments shall be supported under the TERMO programme.
Furthermore, in line with the description of the measure**, the investment shall be channeled via the TERMO subsidy scheme and shall consist of […] (ii) installation of renewable energy sources in such buildings, including heat and electricity sources.**

The ‘Terms and regulations for BGK grants under the ‘TERMO programme’ (paragraphs 1 and 2, pages 3-4, evidence No. 2) list bonuses and grants under the TERMO programme, which include thermomodernisation grant, MZG (Residential Resource of the Municipality) grant, and OZE (renewable energy sources) grant. Furthermore, this evidence states that thermomodernisations and renewable energy installations’ projects, which may consist of heat and electricity sources, are eligible for grants under the TERMO programme, which include the thermomodernisation grant, MZG (Residential Resource of the Municipality) grant, and OZE (renewable energy sources) grant.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C27G Important Project of Common European Interest (IPCEI): Selection of Next Generation Cloud projects and signature of contracts

Related Measure: C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services

Qualitative Indicator: Signature of contracts with selected entities

Time: Q3 2023

1. Context:

Investment C3.1.1 includes four sub-measures: (i) cybersecurity; (ii) data processing infrastructure; (iii) optimisation of the infrastructure of the law enforcement services and (iv) cloud and edge computing solutions. The sub-measure (iv): the deployment of cloud and edge computing solutions establishes that Poland should participate in the Important Project of Common European Interest (IPCEI) on Next Generation Cloud Infrastructure and Edge Services, to support the development and first industrial deployment of advanced R&D projects towards the future of data processing along the cloud to edge continuum.

Milestone C27G requires selecting projects and signing contracts following the publication of the call for project proposals. These projects and contracts cover the development of the Next Generation Cloud solutions in Poland.

Milestone C27G is the first milestone of the sub-measure (iv): the deployment of cloud and edge computing solutions of investment C3.1.1, followed by the final target C28G (under the seventh installment), which aims to establish at least five new national infrastructure/service data processing solutions developed by selected companies, as well as the launch of the operationalization phase for each project.

The investment C3.1.1 has a final expected date for implementation on 30 June 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 note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the document establishing the competition, including the calls for proposals no. KPOD.05.10-IW.10-001/23 for Direct Partners and no.	Copy of the document establishing the competition covering two calls for proposals under milestone C27G. The calls were carried out between: 15 January to 23 February 2024 for KPOD.05.10-IW.10-001/23; and 29 January to 5 April 2024 for KPOD.05.10-IW.10-002/23.

	KPOD.05.10-IW.10-002/23 for Indirect Partners, announced on 29 December 2023.	
3	Copies of project selection results.	Narodowe Centrum Badań i Rozwoju (the "National Centre for Research and Development") selected five projects in total on 23 April 2024 (https://www.gov.pl/web/ncbr/informacja-o-wynikach-oceny---kpo-ipcei-cis-direct-partners) (for Direct Partners); 31 May 2024 (https://www.gov.pl/web/ncbr/informacja-o-wynikach-oceny---kpo-ipcei-cis-indirect-partners) and 19 September 2024 (https://www.gov.pl/web/ncbr/informacja-o-wynikach-ponownej-oceny---kpo-ipcei-cis-indirect-partners) both for Indirect Partners. The results of the selection were published on the website of the National Centre for Research and Development.
4	Copy of the agreement no. KPOD.05.10-IW.10-0001/24 concluded between the National Centre for Research and Development and Atende Industries on 18 June 2024.	The agreement establishes that the goal of the investment is to serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
5	Copy of the agreement no. KPOD.05.10-IW.10-0004/24 concluded between the National Centre for Research and Development and CloudFerro on 21 June 2024.	The agreement establishes that the goal of the investment is to serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
6	Copy of the agreement no. KPOD.05.10-IW.10-0003/24 concluded between the National Centre for Research and Development and Oktawave on 20 June 2024.	The agreement establishes that the goal of the investment is to serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
7	Copy of the agreement no. KPOD.05.10-IW.10-	The agreement establishes that the goal of the investment is to serve the development and first

	0006/24 concluded between the National Centre for Research and Development and Phoenix Systems on 30 October 2024.	industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
8	Copy of the agreement no. KPOD.05.10-IW.10-0005/24 concluded between the National Centre for Research and Development and Politechnika Gdańska on 23 July 2024.	The agreement establishes that the goal of the investment is to serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
9	List of all IPCEI-CIS projects in Poland.	The European Commission published links to websites listing all approved IPCEI-CIS projects under this link: https://competition-policy.ec.europa.eu/state-aid/ipcei/approved-ipceis/cloud_en. This list of links includes a link to the IPCEI-CIS project website, where the full list of IPCEI-CIS projects in Poland can be accessed: https://www.8ra.com/projects/?country=Poland

3. Analysis:

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

Selection of projects ... following the publication of the call for project proposal

Two calls for proposals were announced in one competition: call no. KPOD.05.10-IW.10-001/23 for Direct Partners and call no. KPOD.05.10-IW.10-002/23 for Indirect Partners.

The competition was announced on 29 December 2023, and the calls were carried out between 15 January and 23 February 2024 for KPOD.05.10-IW.10-001/23 and between 29 January and 5 April 2024 for KPOD.05.10-IW.10-002/23 (Evidence no. 2).

The two calls for proposals were published on the website of Narodowe Centrum Badań i Rozwoju (the "National Centre for Research and Development") (Evidence no. 2). The Commission services accessed the link provided by the authorities on 5 February 2025 to verify that the calls for proposals were published. This check was completed successfully, confirming that the calls were published.

The National Centre for Research and Development selected five projects – three on 23 April 2024 for Direct Partners, and two on 31 May 2024 and 19 September 2024 (for Indirect Partners. The results of the selection were published on the website of the National Centre for Research and Development (Evidence no. 3). The Commission services accessed the links provided by the authorities on 5 February 2025 to verify that the National Centre for Research and Development

selected the projects. This check was completed successfully, confirming that the projects were selected.

... and signature of contracts following the publication of the call for project proposal...

During the first call, three projects were selected by the National Centre for Research and Development for funding as Direct Partners, and during the second call, two projects were selected for funding as Indirect Partners.

After the announcement of the results, grant agreements were concluded and contracts signed by the National Centre for Research and Development and the following beneficiaries:

- Atende Industries, agreement no. KPOD.05.10-IW.10-0001/24 signed on 18 June 2024 (Evidence no. 4),
- CloudFerro, agreement no. KPOD.05.10-IW.10-0004/24 signed on 21 June 2024 (Evidence no. 5),
- Oktawave, agreement no. KPOD.05.10-IW.10-0003/24 signed on 20 June 2024 (Evidence no. 6),
- Phoenix Systems, agreement no. KPOD.05.10-IW.10-0006/24 signed on 30 October 2024 (Evidence no. 7), and
- Politechnika Gdańska, agreement no. KPOD.05.10-IW.10-0005/24 signed on 23 July 2024 (Evidence no. 8).

...in order to support the development of the Next Generation Cloud solutions in Poland.

Points A and E of the preamble of each contract, as well as point 31 of Article 15 of each contract (Evidence no. 4-8), stipulate that the agreements cover the investment activities aimed to support the data processing infrastructure within the Important Project of Common European Interest-Cloud Infrastructure and Services (IPCEI-CIS) (component [iv] of investment C3.1.1). The contracts (Article 1 point 3, Article 2 point 1, Article 6 point 3) establish that these investments serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum.

Furthermore, in line with the measure description **On (iv) the deployment of cloud and edge computing solutions, Poland shall participate in the potential Important Project of Common European Interest (IPCEI) on Next Generation Cloud Infrastructure and Edge Services, to support the development and first industrial deployment of advanced R&D projects towards the future of data processing along the cloud to edge continuum.** The signed agreements clearly state in point D of the preambles that each final beneficiary has a status of either the IPCEI CIS Direct or Indirect Partner (Evidence no. 4-8), meaning that the selected project is classified as an Important Project of Common European Interest (IPCEI) on Next Generation Cloud Infrastructure and Edge Services. These projects can provide a significant contribution to economic growth, the digital transition, and competitiveness for the EU's industry and economy due to the role cloud computing is playing in the digital transformation of the economy. The to-be-created data processing solutions will be available also for non-Polish, EU actors to use, hence allowing for a positive spillover to the rest of the EU's economy. Furthermore, the Commission website listing all IPCEI-CIS projects in Poland clearly indicates that all the above-mentioned projects fulfil this classification (Evidence no. 9). The Commission services accessed the links provided by the authorities on 8 April 2025 to verify that all of the projects listed under this milestone were listed on the website. The final list of projects is available under the following link: https://www.8ra.com/projects/?country=Poland. This check was completed successfully, confirming that the projects are classified as IPCEI-CIS. Additionally, the contracts establish these points in Article 1 point 3, Article 2 point 1, and Article 6 point 3 (Evidence

No. 4-8). Furthermore, each of the signed agreements establishes in point E of the preamble that "[the] projects serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and as part of edge continuum."

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: D10aG First call for proposals for hospitals (under the National Oncological Network) and specialised outpatient health care centres (AOS) cooperating with them

Related Measure: D.1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers

Qualitative Indicator: Publication of the first call for proposals

Time: Q3 2024

1. Context:

The objective of investment D1.1.1 is to support public hospitals with investment needs resulting from reform D1.1. The main investment categories consist of investments in new medical equipment, infrastructure or construction works.

Milestone D10aG concerns the publication of the first call for proposals for hospitals (under the National Oncological Network) and specialised outpatient healthcare centres (AOS) cooperating with them to purchase or upgrade equipment or invest in infrastructure. The call is based on the categorisation criteria (set out under milestone D9G) and clear and transparent procedures. The support should cover only the scope of activities related to the provision of health services financed by the National Health Fund and not shall not cover the commercial activities.

Milestone D10aG is the second milestone of the investment, and it follows the completion of milestone D9G (under the second instalment). It will be followed by milestone D10bG (under the sixth instalment), related to the publication of the first call for proposals for hospitals under the National Cardiological Network, milestone D10cG (under the sixth instalment), related to the publication of the first call for proposals for hospitals undergoing the restructuring processes including by consolidating, re-profiling or changing the scope or structure of healthcare services provided by hospitals as described in milestone D1G, targets D11G (under the sixth instalment) and D12G (under the seventh instalment), related to the signature of contracts between hospitals and the Ministry of Health for the purchase of medical equipment or for infrastructure investments, target D13G (under the ninth instalment), related to the completion of the infrastructure investments or purchase or upgrade of the medical equipment in 59 hospitals of the National Oncological Network and target D14G (under the ninth instalment), related to the completion of the infrastructure investments or purchase or upgrade of the medical equipment in at least 74 hospitals of the National Cardiological Network. The investment has a final expected date for implementation on 30 June 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	Link to the Ministry of Health's website, where a	The website was checked by the Commission services on 29 January 2025 and confirmed that

	call for proposals for hospitals to purchase or upgrade equipment or infrastructure has been announced.	all relevant documentation was published. https://www.gov.pl/web/zdrowie/d111-rozwoj-i-modernizacja-infrastruktury-centrow-opieki-wysokospecjalistycznej-i-innych-podmiotow-leczniczych The website also includes a frequently asked questions list.
3	Copy of the Rules for the selection of projects to be covered by support under the National Recovery and Resilience Plan, Investment D1.1.1 "Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers". Published on 3 October 2024	The document sets forth the selection criteria of the call.
4	Copy of the Rules for the selection of projects to be covered by support under the National Recovery and Resilience Plan, Investment D1.1.1 "Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers". Published on 13 November 2024.	The updated version of the documents setting forth the selection criteria of the call.
5	Copy of the Regulation of 3 July 2024 of the Minister of Health on detailed criteria determining the affiliation of an entity performing medical activities to the level of oncological care coverage of the National Oncological Network, Specialized Oncological Treatment Center that entered into force on 24 July 2024 (Official Journal 2024, item 1008).	The regulation defines criteria for qualifying oncological hospitals to three different levels (SOLO I, II and III) of the National Oncological Network. The criteria are specified in the Annex to the Regulation.
6	Annex 2.1 to the Rules (evidence under point 2) for the selection of	The annex lists the specific criteria used for the assessment of projects.

	projects to be covered by support	
7	Copy of the Act of 15 April 2011 on medical activity that entered into force on 1 July 2011 (unified text, Official Journal 2025, item 129)	The Act sets out: 1) the principles of performing therapeutic activity; 2) principles of functioning of entities performing therapeutic activity 3) principles of carrying out a register of entities performing therapeutic activity; 4) norms of working time for employees, 5) principles of exercising supervision over the performance of therapeutic activity and entities performing therapeutic activity.

3. Analysis:

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

The first call for proposals for hospitals (under the National Oncological Network) and specialised outpatient healthcare centres (AOS) cooperating with them to purchase or upgrade equipment or invest in infrastructure shall be launched.

The first call for proposals for hospitals (belonging to the National Oncological Network) and specialised outpatient healthcare centers (AOS) cooperating with them to purchase or upgrade equipment or invest in infrastructure was published on October 3, 2024. The call was open from 17 October 2024 to 3 December 2024. The call was published on the website of the Ministry of Health (Evidence No. 2).

The Rules for the selection of projects to be covered by support under the National Recovery and Resilience Plan, Investment D1.1.1 "Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers" (hereinafter 'the Rules') was originally published on 3 October 2024 (Evidence No. 3). The document underwent several updates, mainly to reflect the extended deadline for the call, which was postponed until 3 December 2024. (Evidence No. 4)

According to paragraph 5, point 1 letters a and b of the Rules for the selection of projects to be covered by support under the National Recovery and Resilience Plan, Investment D1.1.1 "Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers" (Evidence No. 4, hereinafter 'the Rules') the call is addressed to hospitals (under the National Oncological Network) and specialised outpatient healthcare centres (AOS) cooperating with them which are part of the structure of a Specialised Oncological Treatment Centre (SOLO).

According to paragraph 6, point 6 of the Rules the objective of the investment is improve access to and quality of cancer care by (a) purchase or modernisation of equipment, or (b) infrastructure investments.

The call shall be based on the categorisation criteria (set out under D9G) and clear and transparent procedures.

According to paragraph 6, point 2 of the Rules, the selection of applications is based on categorisation criteria for oncological hospitals to each of the levels of oncological care coverage provided by the National Oncological Network, which determine the SOLO level of a given medical entity. The specific categorisation of hospitals into one of the three SOLO levels are specified by the Regulation of the Minister of Health of 3 July 2024 on the detailed criteria conditioning the affiliation of an entity performing medical activity to the level of oncological care of the National Oncological Network, Specialized Oncological Treatment Center (Journal of Laws of 2024, item 1008) (Evidence No. 5, hereinafter 'the Regulation'), and which were positively assessed under milestone D9G in the second payment request.

Paragraph 4, point 6 of the Rules states that the '*Institution Responsible for Implementation of the Investment selects applications for support from a healthcare entity providing services in the field of hospital treatment through a competitive recruitment process in a transparent, reliable and impartial manner and provides applicants with equal access to information on the rules of selection and to the ranking list.*'

All relevant documents were available to the applicants on the ministry's website before the call was opened which ensured that the procedure was clear and transparent (available here: https://www.gov.pl/web/zdrowie/d111-rozwoj-i-modernizacja-infrastruktury-centrow-opieki-wysokospecjalistycznej-i-innych-podmiotow-leczniczych)

This includes the Rules and template documents to be submitted by the applicants. This ensured that all potential applicants had a comprehensive understanding of the requirements. Additionally, the ministry has developed an extensive FAQ list to pre-emptively address potential questions, which is available on the same website as the call for proposals (Evidence No. 2).

Investments in infrastructure or purchases of medical equipment shall contribute to improving the quality of care and ensuring timely and comprehensive access to hospital care. Furthermore, in line with the measure description, **the main investment categories shall consist of investments in new medical equipment or infrastructure or construction works.**

Paragraph 6, point 1 of the Rules describe which forms of investments can be financed in this call:

(a) purchase or modernisation of medical equipment and devices necessary for the provision of services for cancer diagnosis and treatment
(b) investments in the construction infrastructure of hospitals, including:
    a. modernisation works, such as reconstruction, extension, overbuilding, refurbishment and other works which do not constitute works within the meaning of the Construction Law Act leading to the modernisation of the construction works necessary for provision of services for cancer diagnosis and treatment
    b. where justified, the construction of new medical infrastructure necessary for provision of services for cancer diagnosis and treatment

By modernising and expanding facilities, the provisions aim to reduce delays in patient care and accommodate current healthcare demands. Additionally, Criterion no. 6 in Annex 2.1 to the Rules (Evidence No. 6) underscores the importance of these investments in enhancing the quality and accessibility of hospital care, emphasising improvements in diagnostics, patient safety, accessibility for individuals with disabilities, and the overall comfort and service quality for patients and families. Together, these measures are designed to ensure efficient and effective delivery of hospital services, ultimately improving patient outcomes.

The selection criteria for the call for proposals under the RRP shall set out that:

- **the support shall cover exclusively hospitals and specialised outpatient healthcare centres (AOS) qualified to the National Oncological Network that are part of the structures of these hospitals;** Furthermore, in line with the measure description, **medical entities eligible for support shall consist of hospitals within the meaning of the provisions of the Act on Medical Activity of 15 April 2011. Complementary investments in outpatient care centres (AOS) cooperating with hospitals included in the National Oncology Network shall also be eligible.**

Paragraph 4, point 2 of the Rules (Evidence No. 4) specifies that the call is addressed exclusively to hospitals (belonging to the National Oncological Network) and specialised outpatient healthcare centers (AOS) that are operating within the structures of these hospitals. Paragraph 2 of the Rules provides definitions of the terms used therein. Paragraph 2 point 16 of the Rules stipulates that the term 'hospital' should be understood as it is defined in Article 2(1) point 9 of the Act on the Medical Activity of 15 April 2011.

- **selected investments, including the ones targeting the cooperating specialised outpatient healthcare centres, shall not be supported by EU funds other than the RRF.**

As specified in criterion no. 9 in Annex 2.1 to the Rules (Evidence no. 4), it is a requirement that each project undergoes verification to ensure that the final recipient has not previously received nor will benefit from support for the same project through other EU sources. The verification process is intended as an ex-ante check, carried out by the Project Evaluation Committee, as specified in paragraph 11, section 1 of the Rules.

The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund and it shall not cover the commercial activities.

Paragraph 6, section 4 of the Rules states that the support will be granted only for measures implemented exclusively under contracts concluded with the National Fund for Health (NFZ) who is the sole contractor of public health services in Poland. Furthermore, pursuant to paragraph 6, section 5 of the Rules, the final recipient undertakes to provide health care services on the basis of an agreement concluded with NFZ, to the extent for which the project is being implemented, within 5 years of the completion of the project.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: E24G Construction of bypasses and improvement of road safety hotspots

Related Measure: E2.2.1 Transport safety investments

Quantitative Indicator: Number

Baseline: 0

Target: 10 km of bypasses, 125 hotspots

Time: Q4 2023

1. Context:

The objective of the investment is to improve road safety via different types of measures.

Target E24G provides for the construction of 10 km of bypasses and the improvement of 125 road safety hotspots.

Target E24G is the first step of the implementation of the investment, and it will be followed by target E25G (under the ninth instalment), related to the improvement of 305 hotspots, the construction of 90 km of bypasses, the installation of 128 new automatic surveillance devices and the replacement of around 106 559 tachographs with smart tachographs. 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	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of Decision No. 53/zrid/21 (ref. IK.BI.771.4.30.2021) of 28 September 2021 issued by the Warmińsko-Mazurskie Voivodeship Inspectorate of Construction Supervision	The Decision is granting use for the Smolajny bypass, for the section of the national road DK51 from km 0+ 117 to km 0+ 360.
3	Copy of Decision No. 64/zrid/22 (ref. IK.BI.771.4.134.2022) of 12 August 2022 issued by the Warmińsko-Mazurskie Voivodeship Inspectorate of Construction Supervision	The Decision is granting use for the Smolajny bypass, for the section of national road DK51 from km 0+ 360 to km 1+ 400.

4	Copy of Decision ref. IK.BI.771.1.314.2022 of 3 October 2022 issued by the Pomorski Voivodship Inspectorate of Construction Supervision	The Decision is granting use for the Smolajny bypass, for the section of national road DK51 from km 1+ 400 to km 1+ 752.
5	Copy of Decision ref. WIK.771.6.73.2022.MKW of 12 January 2023 issued by the Warmińsko-Mazurskie Voivodeship Inspectorate of Construction Supervision in Olsztyn	The Decision is granting use for the Brzezie bypass, for stretches in national road DK25, district road DP 2526G and municipal road DG 221010G.
6	Copy of Decision ref. WIK.771.6.68.2022.DS of 24 October 2022 issued by the Pomorski Voivodeship Inspectorate of Construction Supervision	The Decision is granting use for the Brzezie bypass, for PG bridge structure on national road DK25 at km 5+ 797,41.
7	List of hotspots improved	Table of 125 road safety hotspots the have been improved and for each hotspot the task name, the data of the contract and the contract number as per the Final Acceptance Protocol.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
8	Final Acceptance Protocols	The documents, confirming the improvement of 60 road safety hotspots, signed by the collectors (a relevant regional branch of the General Directorate of National Roads and Motorways among others) and the contractor.
9	Contracts	Contracts for the works signed by the General Directorate of National Roads and Motorways and the contractor.

3. Analysis:

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

Improvement of 125 road safety hotspots

Poland submitted a list of 125 road safety hotspots that have been improved (evidence No.7), which includes details of each improvement project completed.

Following the selection of a random sample of 60 road safety hotspots, Poland submitted contracts related to the works carried out for the selected 60 road safety hotspot and Final Acceptance Protocols for the same 60 hotspots, signed by the relevant regional branch of the General Directorate of National Roads and Motorways (among others) and the contracted company. The evidence provided for a sample of 60 units confirmed that this requirement of the target has been met and that the improvement of the hotspots was carried out according to technical documentations and contractual specifications.

and construction of 10 km of bypasses.

The decisions grant use for two bypasses, the Smolajny bypass and the Brzezie bypass, for a total length of 10.29 km.

The Decisions for the Smolajny bypass allow for use of (i) the section of national road DK51 from km 0+ 117 to km 0+ 360, for a length 0.243 km (Decision No. 53/zrid/21 (ref. IK.BI.771.4.30.2021), Evidence No. 2), (ii) the section of national road DK51 from km 0+ 360 to km 1+ 400, for a length of 1.04 km (Decision No. 64/zrid/22 (ref. IK.BI.771.4.134.2022), Evidence No. 3), and (iii) the section of national road DK51 from km 1+ 400 to km 1+ 752, for a length of 0.352 km (Decision ref. IK.BI.771.1.314.2022, Evidence No. 4).

The Decisions for the Brzezie bypass allow for use of (i) stretches of national road DK25, for a length of 8.54 km (Decision ref. WIK.771.6.73.2022.MKW, Evidence No. 5), (ii) stretches of district road DP 2526G, for a length of 0.4 km (Decision ref. WIK.771.6.73.2022.MKW, Evidence No. 5), (iii) stretches of municipal road DG 221010G, for a length 0.24 km (Decision ref. WIK.771.6.73.2022.MKW, Evidence No. 5), and (iv) the PG bridge structure on national road DK25 at km 5+ 797,41 (Decision ref. WIK.771.6.68.2022.DS, Evidence No. 6).

The Decisions are issued according to Article 55(1)(3), Article 55(1)(3)(1b), Article 59(3) and Article 59a(2)(2a) of the Construction Law of 7 July 1994 - *Prawo budowlane*, published on 7 July 1994 in the Official Journal, item 414 (Official Journal 2025, item 418, as amended). In line with the mentioned law, the decisions are issued if the construction objects can function independently as intended. The Decisions, therefore, demonstrate that the bypasses have been constructed for a length of more than 10 km.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: F3G Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases

Related Measure: F.1.2 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases

Qualitative Indicator: Cases adjudicated

Time: Q4 2023

1. Context:

The reform shall ensure that judges affected by decisions of the Disciplinary Chamber of the Supreme Court have access to review proceedings of their cases. The cases which were still pending before the Disciplinary Chamber shall be referred for further consideration to the court and in accordance with the rules determined within the above-mentioned proceedings

Milestone F3G requires that all review cases launched in accordance with Milestone F2G shall be adjudicated, unless in duly justified exceptional circumstances.

Milestone F3G is the second and last milestone of the reform, and it follows the completion of milestone F2G (under the fourth instalment), related to the entry into force of a reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases. The reform has a final expected date for implementation on 31 December 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 duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2.	Letter from the Supreme Court, President of the Supreme Court's Professional Liability Chamber of 21 October 2024, Z. Prez. 23/24	List and anonymised rulings concerning submitted applications for revision of proceedings pursuant to Article 18(1) of the Act of 9 June 2022
3.	Copy of the decision in Case I ZO 11/22.	Order of the joint examination of cases ZO 11/22 and I ZO 10/22.
4.	Copy of the decision in Case I ZO 10/22, resolution of 19 January 2023	Case before the Professional Liability Chamber closed by resolution of 19

		January 2023.
5.	Copy of the decision in Case I ZO 25/22, resolution of 8 February 2023.	Case before the Professional Liability Chamber closed by resolution of 8 February 2023.
6.	Copy of the decision in Case I ZO 39/22, resolution of 21 March 2023.	Case before the Professional Liability Chamber not yet adjudicated, while the contested ruling of the Disciplinary Chamber has been repealed.
7.	Copy of the decision in Case II ZO 4/23, judgment of 23 May 2023.	Case before the Professional Liability Chamber closed by judgment of 23 May 2023.
8.	Copy of the decision in Case II ZO 5/23, judgment of 11 January 2024.	Case before the Professional Liability Chamber closed by judgment of 11 January 2024.
9.	Copy of the decision in Case II ZO 8/23, resolution of 23 May 2024.	Case before the Professional Liability Chamber closed by resolution of 23 May 2024.
10.	Registry of the Supreme Court, status of case II ZO 7/23, available at: https://www.sn.pl/wyszukiwanie /SitePages/e-sprawa.aspx? ItemSID=974-ad5019ee-fc75-446c-8339-6b38081cd1c5&ListName =esprawa2023&Search=II%20ZO%207/23	Information showing that the case has been closed. The online document was checked by the Commission services on 21 October 2025.
11.	Letter from the Ministry of Funds of 22 October 2025	Confirmation of the closure of case II ZO 7/21.
12.	The list of all motions for a review submitted by judges	List of motions for review proceedings submitted by the judges, relevant for milestone F3G.

3. Analysis:

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

All review cases launched in accordance with Milestone F2G shall be adjudicated […]

Milestone F3G defines 'review cases' by reference to milestone F2G, which requires the entry into force of a reform which shall ensure that judges have a right that cases already decided by the Disciplinary Chamber be reviewed by a court that meets the requirements of Article 19 paragraph 1 of the TEU, in accordance with the rules to be adopted on the basis of Milestone F1G. Milestone F2G has already been positively assessed by the Commission on 29 February 2024. In particular, the preliminary assessment of milestone F2G set out that Article 18 of the Act of 9 June 2022 (published in Official Journal of 14 June 2022) introduced review proceedings for judges affected by decisions of the former Disciplinary Chamber of the Supreme Court. Specifically, under this provision, judges who

have been subject to a decision of the Disciplinary Chamber in disciplinary or judicial immunity waiver cases have a right to file a motion for a review of such decisions.

Article 18(2) and (7) of the Act of 9 June 2022 assigns the competence to hear such review cases to the Supreme Court's Professional Liability Chamber.

On the basis of the information submitted by the Polish authorities, 8 motions based on Article 18 of the Act of 9 June 2022 were filed by judges. Two cases were joined (see case I ZO 11/22, ordering the joint examination of cases I ZO 11/22 and I ZO 10/22). The review cases were launched in line with the law referred to in milestone F2G.

Out of the 7 review cases, the following 5 review cases have been adjudicated:

- Case I ZO 10/22, resolution of 19 January 2023 (concerning motions registered initially as I ZO 11/22 and I ZO 10/22);
- Case I ZO 25/22, resolution of 8 February 2023;
- Case II ZO 4/23, judgment of 23 May 2023;
- Case II ZO 5/23, decision of 11 January 2024;
- Case II ZO 8/23, resolution of 23 May 2024.

Case II ZO 7/23 has been closed on 15 October 2025 after the applicant withdrew the application for review.

'[…] unless in duly justified exceptional circumstances'

Case I ZO 39/22 has not yet been adjudicated.

The Polish authorities have presented evidence showing that this case has not yet been adjudicated due to duly justified exceptional circumstances. The court stayed the proceedings pending a request for a 7 judges' resolution. Under Polish law, a 7 judges' resolution is a form of preliminary ruling to ensure consistent case law. This case has therefore not yet been adjudicated due to duly justified exceptional circumstances, namely the need to wait for 7 judges' resolution as established by the Polish court procedural law.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G2G Call for the investment support programme

Related Measure: G.1.1.2 Renewable energy sources' installations implemented by energy communities

Qualitative Indicator: Launch of call for proposals for energy communities interested on receiving support under the investment part

Time: Q4 2023

1. Context:

This investment aims to support the development of renewable energy communities in Poland. The investment consists of a pre-investment programme providing technical support and an investment programme for financing renewable energy projects.

Milestone G2G relates to the launch of the call for proposals for energy communities interested in applying to the investment programme.

Milestone G2G is the first step of the implementation of the investment. It will be followed by target G3G (under the seventh instalment), target G4G (under the eight instalment) and target G5G (under the ninth instalment), related to the number of grant agreements signed with recipients for the pre-investment and investment programme. The investment has a final expected date for implementation on 30 June 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 (including all the constitutive elements) was satisfactorily fulfilled.
2	Amended terms of reference for the call for projects under the investment programme "Investment B2.2.2/G1.1.2, RES installations implemented by energy communities. Part B: Investment support for energy communities", adopted by the Ministry of Economic Development and Technology on 1 March 2024.	The amended terms of reference for the selection of projects for non-repayable support from the Recovery and Resilience Facility "Investment B2.2.2/G1.1.2, RES installations implemented by energy communities. Part B: Investment support for energy communities". The terms of reference were amended after the measure was transferred to REPowerEU, increasing the support and final targets for the programme and postponing the closing date of the call from 29 February 2024 to 28 March 2024. Link to the call for applications: https://www.gov.pl/web/rozwoj-technologia/nabor-wnioskow-dot- instalacji-oze-realizowanych-przez-spolecznosci-energetyczne-

		--inwestycja-b2222023
3	Annex No. 1 to the amended terms of reference	Copy of the Annex 1 to the amended terms of reference: Horizontal criteria
4	Annex No. 2 to the amended terms of reference	Copy of the Annex 2 to the amended terms of reference: Specific criteria
5	Terms of reference for the calls of projects under the pre-investment programme as part of Investment	Terms of reference for the selection of projects under the part A : pre-investment support of the programme "Renewable energy installations implemented by energy communities". The link to the terms of reference is as follows: Pre-investment support (call for proposals lasted until 31 December 2023) - Ministry of Climate and Environment - Portal Gov.pl

3. Analysis:

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

An open, transparent and competitive call for proposals available to energy co-operatives, energy communities and energy clusters shall be launched with the aim of allocating support to different types of recipients in a balanced manner.

The amended terms of reference of the call for proposals for the investment programme RES installations implemented by energy communities titled "Part B: Investment support for energy communities" (Evidence No. 2, hereinafter "the amended terms of reference") set the general principles and conditions to select and provide support to the recipients. The application period for the call for proposals opened on 11 December 2023 and closed on 28 March 2024 as determined by Paragraph 7, point 1 of the amended terms of reference.

The amended terms of reference clarify the nature of the call and eligibility criteria for the applicants. In that regard, paragraph 3, point 3 of the terms of reference requires the call to be open, transparent and competitive. Moreover, paragraph 4 point 1 states that the call is open to members of energy clusters, energy co-operatives and renewable energy communities, while point 5 lays down transparent rules for communication between applicants and the implementing body and point 6 details the consecutive stages of the project selection process.

Paragraph 4, point 1, of the terms of reference lists the entities allowed to apply for funding under the investment programme: energy clusters (point 1.1) and energy cooperatives (point 1.2) as defined by the Renewable Energy Sources Act of 20 February 2015 and energy citizen communities operating in the field of renewable energy (point 1.3) in line with the Act amending the Energy Law Act and certain other acts of 28 July 2023.

The criteria for the selection of applicants contains horizontal criteria in Annex No. 1 to the terms of reference (Evidence No. 3) and specific criteria in Annex No. 2 to the terms of reference (Evidence No. 4).

Among specific criteria under Annex No.2 (Evidence No. 4), it is specified that applicants' projects are to be assessed against the technical capacity of the project (point B1.5), organisational capacity (B1.6), level of preparedness and the contribution of the project to the investment priorities of the programmes (B1.7 and B1.8). Criteria are targeted to the characteristics of each type of recipient. For instance, scoring points are allocated based on the capacity of the installations and vary according to the type of recipient. The maximum points are granted to installations between 750kW and 1000kW when implemented by energy clusters, 300kW and 400kW for energy cooperatives and 150kW and 200kW for energy citizen communities operating in the field of renewable energy. Moreover, and considering that citizen energy communities are the newest form of energy community introduced in the Polish legal framework in July 2023, additional points are awarded for their projects (point B1.9) with the aim to incentivize their establishment and operation. These elements contribute to a more balanced support among the different categories of recipients.

Furthermore, in line with the description of the measure, **as part of the investment support, the financing shall cover, inter alia, new technologies targeting renewable electricity production; complementary infrastructure for technologies other than electricity; associated renewable energy infrastructure (such as network components and meters); energy storage facilities and IT software for energy community management and energy optimisation.**

Paragraph 5, point 3 of the terms of reference for the call lists the eligible categories for funding, including:

- New technologies targeting renewable electricity production such as technologies deploying, expanding, purchasing or installing dispatchable renewable energy sources like biogas-fired heat and power installations, fuel cells or hydrogen engines running on renewable hydrogen and electrolysers, small biomass-fired heat and power plants, and small hydropower plants (paragraph 5, point 3(1));
- Complementary infrastructure for renewable energy sources including technologies other than electricity for their deployment, expansion, purchase or installation (paragraph 5, point 3(2))
- Associated renewable energy infrastructure (such as network components and meters) such as new construction or expansion of local electricity grids for the purpose of balancing renewable generation (paragraph 5, point 3(4));
- Energy storage facilities, including their purchase and installation in combination with renewable energy installations (paragraph 5, point 3(3));
- IT software for energy community management and energy optimisation such as intelligent systems supporting the management of local energy system components, customer relationship management systems as well as other systems supporting balancing, prediction and other functions related to energy community management (paragraph 5, point 3(5)).

Furthermore, in line with the description of the measure, **support from the investment programme shall [...] allow for the participation of the energy communities involved in the pre-investment phase.**

The pre-investment support programme supports energy clusters, energy cooperatives and energy communities operating in the field of renewable energy sources at their earliest stages, to support their development. The open, transparent and competitive nature of the calls for the investment programme (Evidence No. 2) enables the participation of the energy communities involved in the pre-investment phase. Moreover, the types of energy communities supported under the pre-investment programme are listed in section 3 of the terms of reference (Evidence No.5),

confirming that all types of entities supported under the pre-investment programme were eligible under the investment programme (Evidence No.2, Section 4). Furthermore, the deadline date for submission of applications is one year later than for the pre-investment programme, which provides extra time for recipients from the pre-investment programme to prepare mature investment projects eligible under the investment programme.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

Number and name of the Milestone: G13G - Entry into force the legal framework enabling cable pooling

Related Measure: G1.2.2 - Removing barriers to the integration of renewable energy sources into electricity networks

Qualitative Indicator: Provision in the amending act indicating its entry into force

Time: Q4 2023

1. Context:

The measure seeks to expedite the deployment of renewable energy by facilitating cable pooling, which allows multiple renewable energy sources to share a single connection point to the electricity grid. Additionally, the measure includes amendments to the Renewable Energy Sources Act to allow shared use of connection capacity among installations, though only one installation at the connection point can benefit from a support scheme.

Milestone G13G requires the amendments to the Act on Renewable Energy Sources and the Energy Law that allow for multiple renewable energy sources to be connected to the electricity grid through a single connection point.

Milestone G13G is the first step of the implementation of the reform, and it will be followed by milestone G14G, related to removing barriers to the integration of renewable energy sources into electricity networks (under the eighth instalment). The reform has a final expected date for implementation on 31 December 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 justifying how the milestone has been fulfilled.
2	A copy of the Amendment to the Renewable Energy Sources Act and several other Acts (Journal of Laws 2023, item 1762) with an entry into force on 1 October 2023.	Amendment to the Renewable Energy Act and the Energy Law Act, introducing, among other legislative changes provisions that enable the sharing of a single grid connection point by multiple renewable energy installations and regulate such installations' access to support schemes. Link: https://dziennikustaw.gov.pl/DU/2023/1762

3. Analysis:

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

Amendments to the Act on Renewable Energy Sources and the Energy Law enabling multiple renewable energy sources to be connected to the electricity grid at a single connection point.

Furthermore, in line with the milestone name, **entry into force the legal framework enabling cable pooling**

The Amendment to the Renewable Energy Sources Act and several other Acts amending the Renewable Energy Sources Act of 20 February 2015 (Journal of Laws 2023, items 1436, 1597 and 1681) and the Energy Law of 10 April 1997 (Journal of Laws 2022, item 1385) was published in the Journal of Laws of Poland 2023, item 1762 on 31 August 2023 (hereafter "the Act", evidence No. 2). According to its Article 50 the Act entered into force on 1 October 2023.

Article 4 of the Act (pages 68-74, evidence No. 2) introduces amendments to the Energy Law Act that enable cable pooling, i.e. the possibility for multiple renewable energy installations to share a single connection point to the electricity grid.

Before the amendment was introduced, grid operators were allowed to connect only one renewable energy installation at one connection point because no regulations existed that would allow and regulate sharing a connection point. Each renewable energy installation had to be connected at a separate connection point.

Article 4(4) of the Act introduced Article 7 (1f) to the amended Energy Law Act which provides that two or more renewable energy installations, owned by one or more entities, may be connected to the electricity grid with a nominal voltage higher than 1 kV at the same connection point. Furthermore, Article 7 (1g) of the amended Energy Law Act provides that one grid agreement shall be concluded, and one decision defining the connection parameters (conditions) shall be issued for the renewable energy installations connected to the grid in accordance with Article 7 (1f).
Furthermore, the amending Act also introduced amendments to the Renewable Energy Sources Act, complementing the legal framework created by the amendment to the Energy Law by adding rules on the participation of cable-pooled installations in support schemes. Specifically, Article 1(65) of the amending Act introduces amendments to Article 70a and Article 75 of the Renewable Energy Sources Act that enable installations that use cable pooling to participate in feed-in tariff and auction support schemes (see below for details).

Furthermore, in line with the description of the measure, **the new rules shall allow renewable energy generators who enter into an agreement, under the conditions laid down in the Energy Law, to share a connection, i.e. use the same connection capacity at one connection point, while retaining the possibility to conclude contracts for the sale of the energy produced.**

The Act introduces a requirement for the entities intending to use the provisions of Article 7(1f) of the amended Energy Law Act, which establishes the possibility to connect two or more renewable energy installations owned by one or several entities to the grid at a single connection point, to enter into an agreement. Specifically, Article 7(3db) of the amended Energy Law Act provides that the application to connect two or more renewable energy installations under paragraph (1f) of the same article shall be filed jointly for all the installations to be connected, while paragraph (3de) of the same Article provides that such an application shall contain a set of accompanying documents, including an agreement concluded by all the entities whose renewable energy installations are covered by the application for connection at the single connection point. Under paragraph (3dd) of the same article, if legal titles to the installations to be connected jointly under paragraph (1f) are held by different entities, the application under paragraph (3db) must be filed by one of those entities after they have concluded an agreement in accordance with paragraph (3de) of the same

article. Paragraph (3de) specifies, under letters (a) to (g), all the elements that need to be set in such an agreement, including identification of the parties, indication of the party who will apply for connection, terms of sharing the connection equipment, terms of jointly exercising the rights and obligations arising from the connection contract, terms of co-operation with the distribution system operators (DSO) or transmission system operators (TSO, terms of financial settlements of re-dispatching compensation, and locations of the metering points for the individual installations.

The conditions for sharing a connection under Article 7(1f) of the Energy Law Act are laid down in Article 9j of the amended Energy Law Act, to which paragraphs 7 and 8 have been added. Paragraph 7 of Article 9j provides that the energy generator who is a party to a transmission and distribution contract must perform the statutory obligations related to grid balancing and network constraints management for all renewable energy installations connected through cable pooling under Article 7(1f).

Paragraph 8 of Article 9j provides that the obligations under paragraph 7 of the same article are without prejudice to the right of all energy generators connected at the same connection point to conclude contracts for the sale of electricity.

Furthermore, in line with the description of the measure, **[…] the Renewable Energy Sources Act shall be amended.**
The amendments shall allow entities benefiting from support schemes for renewable energy sources to share their connection capacity with other installations connected at the same connection point without losing the right to support provided for in that Act.

Article 1 of the Act (pages 2-67, evidence No. 2) introduces amendments to the Renewable Energy Sources Act that enable sharing infrastructure without losing the right to support in the form of feed-in-tariffs and auctions by removing a technical requirement within those two support schemes that would otherwise prevent cable-pooled installations from participating. Specifically, the Act introduced changes to provisions of the Renewable Energy Sources Act which regulate the participation of renewable energy installations in support schemes. Article 70a and Article 75 exempt electricity generators using cable pooling under Art. 7(1f) of the Energy Law Act from the obligation to possess a dedicated set of devices to feed electricity into the distribution grid exclusively from one renewable energy installation, enabling installations that use cable pooling to participate in feed-in tariff and auction support schemes. Therefore, the amendment allows entities using support systems for renewable energy sources to share connection capacity with other installations connected at the same connection point without losing the right to support provided for in this Act.

Furthermore, in line with the description of the measure, **among the installations sharing a single connection point only one shall be able to benefit from a support scheme.**
Under Articles 70a(2), 71(1b) and 75 (1b) of the Act, the exemption referred to above applies only to cases where the other installations connected to the grid at the same connection point do not benefit from the same support schemes.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Loan support– Fourth instalment

Number and name of the Target: B3L Award of all contracts for the implementation of energy efficiency and RES in enterprises

Related Measure: B.1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential

Quantitative Indicator: Number

Baseline: 0

Target: 13

Time: Q4 2023

1. Context:

The investment aims at reducing final energy consumption and greenhouse gas emissions of companies. The investment will in particular support (i) the construction, extension or modernisation of existing industrial and production installations, industrial equipment and electricity installations aimed at improving their energy efficiency; (ii) the construction and installation of own renewable energy sources in companies, including wind turbines, solar collectors, photovoltaic panels, geothermal systems, heat pumps; (iii) the construction of energy storage facilities in companies in connection with the production of energy from renewable sources; (iv) building/upgrading own (internal) low-carbon energy sources, including cogeneration; (v) increasing the share of low- or zero-emission fuels in manufacturing processes, respecting the highest emission standards; (vi) replacing low-energy heat sources using fuels (solid, liquid, gas) or electricity with more energy efficient sources; (vii) thermo-modernisation of buildings and facilities used in industrial processes.

Milestone B3L concerns the award of 13 contracts for the implementation of energy efficiency and RES in enterprises.

Milestone B3L is the second step of the implementation of the investment, and it follows the completion of milestone B2L (under the second instalment) related to the publication of the support scheme under which the contracts referred to in target B3L are awarded. The investment has a final expected date for implementation on 31 December 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 milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of resolution No. 64/25 by the	In this resolution, the supervisory board

	board of trustees of the National Fund for Environmental Protection and Water Management (NFOŚiGW) of 21 March 2025.	of NFOŚiGW approves the request of the board of NFOŚiGW to grant support to 5 projects under the Priority Programme 'Energy Efficiency and RES in Enterprises'. The resolution enters into force on the day following the adoption of the resolution, in the case at hand 22 March 2025.
3	Copy of resolution No. 69/25 by the board of trustees of the National Fund for Environmental Protection and Water Management (NFOŚiGW) of 21 March 2025.	In this resolution, the supervisory board of NFOŚiGW approves the request of the board of NFOŚiGW to grant support to 10 projects under the Priority Programme 'Energy Efficiency and RES in Enterprises'. The resolution enters into force on the day following the adoption of the resolution, in the case at hand 22 March 2025.
4	Rules for the call for proposals of September 2024, the National Fund for Environmental Protection and Water Management (NFOŚiGW), (hereinafter 'Rules for the Call for Proposals').	This document sets out the rules for the call for proposals.
5	Priority Programme 'Energy Efficiency and RES in Enterprises (hereinafter referred to as 'the Priority Programme'), including its annexes on the selection criteria.	This document describes the content of the subsidy scheme.
6	Investment strategy repayable support in the form of loans energy efficiency and RES in companies of July 2024 (hereinafter referred to as the 'Investment Strategy').	This document is an annex to the agreement No. 48/II/P/KPO/NFOŚiGW/24/DWMiFE between the National Fund for Environmental Protection and Water Management (NFOŚiGW) and Ministry of State Assets on the entrustment of tasks related to the implementation of investment B1.2.1., signed on 3 October 2024.
7	A copy of the instructions for financing the support scheme for energy efficiency and renewable energy sources in companies, including those covered by the EU Emissions Trading System	This regulation established the support scheme for energy efficiency and renewable energy sources in companies, including those covered by the EU Emissions Trading System.

8	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and IZO_ERG sp. z o.o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
9	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Uzdrowisko Krynica-Żagiestów s.a, signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
10	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Grupa Azoty Zakłady Fosforowe Gdańsk sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
11	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Skarb Państwa – Państwowe Gospodarstwo Leśne Lasy Państwowe, signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
12	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Enea Ciepło sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
13	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Polski Tabor Szynowy sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
14	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Krajowa Grupa Spożywcza s.a., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.

15	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and WĘGLOKOKS s.a., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
16	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Fermy Drobiu "Woźniak" sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
17	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Przedsiebiorstwo Gospodarki Wodnej i Rekultywacji s.a., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
18	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Dolnośląski Zakłady Usługowo-Produkcyjne „DOZAMEL" sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
19	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and Maya Victory sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
20	Copy of the contract between the National fund for Environmental Protection and Water Management (NFOŚiGW) and PHN SPV 32 sp. z o. o., signed on 31 March 2025	The contract establishes that the goal of the investment is to improve industrial and energy processes to improve energy efficiency and reduce energy intensity in the enterprise.
21	Agreement No. 48/II/P/KPO/NFOŚiGW/24/DWMiFE between the National Fund for Environmental Protection and Water Management (NFOŚiGW) and Ministry of State Assets on the entrustment of tasks related to the implementation of investment B1.2.1., signed on 3 October 2024.	The Investment Strategy (evidence No. 6) is an annex to this agreement.
22	Copy of the contract between the National fund for Environmental	The contract confirms that the contract signed between these same parties on

	Protection and Water Management (NFOŚiGW) and Polski Tabor Szynowy sp. z o. o., signed on 24 October 2025	31 March 2025 is still in force, despite an earlier notice of termination by NFOŚiGW.

3. Analysis:

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

Number of contracts awarded to investment projects related to the improvement of industrial and energy processes to improve energy efficiency and reduce energy intensity, leading to the reduction and rationalisation of energy consumption with investments in renewable and low-carbon energy sources in enterprises.

The Ministry of State Assets entrusted NFOŚiGW with the implementation of the support scheme (evidence No. 21).

Following the call for applications launched on 4 October 2024, the board of trustees of NFOŚiGW approves the request of the board of NFOŚiGW to grant support to 15 projects under the Priority Programme 'Energy Efficiency and RES in Enterprises', as stipulated in paragraph 1 of resolution No. 64 by the board of trustees of NFOŚiGW (evidence No. 2) and paragraph 1 of resolution No. 69 by the board of trustees of NFOŚiGW (evidence No. 3).

For the purposes of this target, the following 13 contracts have been awarded and signed between the National Fund for Environmental Protection and Water Management (NFOŚiGW) and the beneficiaries (evidence No. 8-20):

- IZO-ERG Sp. z o.o., agreement no. 152/2025/Wn12/OA-OP/P signed on 31 March 2025 (evidence No. 8).
- Uzdrowisko Krynica-Żagiestów s.a., agreement no. 155/2025/W06/OA-OP/P, signed on 31 March 2025 (evidence No. 9).
- Grupa Azoty Zakłady Fosforowe Gdańsk sp. z o. o., agreement no. 156/2025/wn11/OA-io/P, signed on 31 March 2025 (evidence No. 10).
- Skarb Państwa – Państwowe Gospodarstwo Leśne Lasy Państwowe, agreement no. 157/2025/wn50/OA-mo/P, signed on 31 March 2025 (evidence No. 11).
- Enea Ciepło sp. z o. o., agreement no. 158/2025/wn10/OA-tr/P, signed on 31 March 2025 (evidence No. 12).
- Polski Tabor Szynowy sp. z o. o., agreement no. 159/2025/Wn15/OA-TR/P, signed on 31 March 2025 (evidence No. 13) and which was confirmed to be still in force by agreement of 24 October 2025 (evidence 22).
- Krajowa Grupa Spożywcza s.a., agreement no. 160/2025/Wn03/OA-mo/P, signed on 31 March 2025 (evidence No. 14).
- WĘGLOKOKS s.a., agreement no. 161/2025/Wn12/OA-mo/P, signed on 31 March 2025 (evidence No. 15).
- Fermy Drobiu "Woźniak" sp. z o. o., agreement no. 162/2025/Wn15/OA-MO/P, signed on 31 March 2025 (evidence No. 16).
- Przedsiebiorstwo Gospodarki Wodnej i Rekultywacji s.a., agreement no. 164/2025/Wn12/OA-MO/P, signed on 31 March 2025 (evidence No. 17).
- Dolnośląski Zakłady Usługowo-Produkcyjne „DOZAMEL" sp. z o. o., agreement no. 165/2025/Wn01/OA-TR/P, signed on 31 March 2025 (evidence No. 18).

- Maya Victory sp. z o. o., agreement no. 166/2025/Wn05/OA-io/P, signed on 31 March 2025 (evidence No. 19).
- PHN SPV 32 sp. z o. o., agreement no. 167/2025/Wn15/OA-MO/P, signed on 31 March 2025 (evidence No. 20).

As per article 4.1 of the Investment Strategy (Evidence No. 6), support was granted to projects related to the improvement of industrial and energy processes to improve energy efficiency and reduce energy intensity, leading to the reduction and rationalisation of energy consumption with investments in renewable and low-carbon energy sources in enterprises.

The scheme shall be deployed in line with its financing instructions, as described under B2L

In view of the implementation of the support scheme, Poland drew up the following documents based on the financing instructions:

- the Investment Strategy (Evidence No. 6), which is an annex to the agreement between the Polish ministry of state assets and NFOŚiGW, and which sets out how NFOŚiGW must implement investment B1.2.1 of the Polish Recovery and Resilience Plan;
- the Priority Programme (Evidence No. 5), which defines the forms and conditions for providing support under this support scheme; and
- the Rules for the Call for Proposals (Evidence No. 4), which state in section 2.3 that the forms and conditions for providing support and the detailed criteria for the selection of projects are defined by the Priority Programme.

The requirements of the financing instructions described in milestone B2L of the Council Implementing Decision, are reflected in the abovementioned documents:

- the fact that the support scheme targets energy efficiency and RES in companies, as required under milestone B2L and as described in section 4 of the Financing Instructions, is reflected in section 1.3 of the Investment Strategy and section 1 of the Priority Programme;
- the fact that the support scheme will also target companies covered by the EU Emissions Trading System, as required under milestone B2L and as described in section 3 of the Financing Instructions, is reflected in section 3.2 (2-3) of the Investment Strategy;
- the objective of the lowest price per ton of the greenhouse gas saved, as required under milestone B2L and as described in section 11.1 of the Financing Instructions, is reflected in section 3.2 of the Investment Strategy;
- the compliance with the DNSH Technical Guidance (2021/C58/01) through the use of the exclusion list, as required under milestone B2L and as described in section 11.2 of the Financing Instructions, is reflected in section 3.2 of the Investment Strategy and section 9.4 of the Priority Programme;
- the compliance with EU and national environmental laws, as required under milestone B2L and as described in section 11.2 of the Financing Instructions, is reflected in section 3.2 of the Investment Strategy; and
- the specification of decarbonisation targets, as required under milestone B2L and as described in section 11.3 of the Financing Instructions, is reflected in section 3.2 of the Investment Strategy and section 2 of the Priority Programme.

NFOŚiGW is bound to implement the support scheme in line with the Investment Strategy, pursuant to section 2.3 of the agreement between the Ministry of State Assets and NFOŚiGW (evidence No. 21). In addition, the Rules for the Call for Proposals state in section 2.3 that the forms and conditions for providing support and the detailed criteria for the selection of projects are defined by the Priority Programme (Evidence No. 4). It follows from the foregoing that the Financing Instructions, the

Priority Programme and the Rules for the Call for Proposals ensure that the support scheme is deployed in line with its financing instructions, as described under B2L.

The scheme shall be rolled out through a non-discriminatory, transparent, and open process, open to all industrial sectors.

Section 2 (7) of the Rules for the Call for Proposals (Evidence No. 4) provides that the scheme shall be rolled out in a transparent, fair, impartial and public manner, ensuring equal treatment of applicants.

Section 7.4 of the Priority Programme (Evidence No. 5) specifies who the beneficiaries of the support scheme are, thereby making no distinction when it comes to the sector in which the beneficiary is active.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: B6L Entry into force of an amendment of the Regulation on the detailed conditions for the operation of the power system which shall amend national balancing rules in order to reduce to the maximum possible extent the impact of the allocation constraints

Related Measure: B2.3 Support for investment in offshore wind farms

Qualitative Indicator: Provision in the amendment of the regulation indicating its entry into force

Time: Q4 2023

1. Context:

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy. The measure consists in three sub-measures: (i) the introduction of requirements for power output plant components and for offshore power station components as well as construction requirements for offshore power station components; (ii) the inclusion of explicit procurement of reserves before the single day ahead coupling (SDAC); (iii) auctions for electricity generation from offshore wind farms.

Milestone B6L concerns the amendment of the rules of the balancing market to include explicit procurement of reserves before the single day ahead coupling (SDAC). It also concerns the monitoring of the allocation constrains by the energy regulator and the conduct of a study by the regulator on the optimisation of proposed measures to limit allocation constraints in the Polish electricity system.

Milestone B6L is the first milestone of the measure, and it is followed by milestone B4L (under the fifth instalment) related to the entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms and milestone B5L (under the eight instalment) related to the organisation of auctions for electricity from offshore wind farms. The reform has a final expected date for implementation on 31 December 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 duly justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Regulation of the Minister for Climate and Environment of 22 March, 2023 on detailed conditions for the operation of the power system that entered into force on 13 May 2023 (Official Journal 2023, item 819).	The Regulation defines, inter alia, the scope, conditions and manner of balancing the electricity system and operating with users' settlement resulting from the imbalance of electricity supplied and taken from the system.
3	Link to the website of the Agency for the Cooperation of Energy Regulators (ACER), where its decision no 02/2019 of 21 February 2019 on the Core CCR TSOs' proposals for the	The Decision is related to the proposal from transmission system operators for the regional design of the day-ahead and intraday common capacity calculation methodologies. The website was checked by the Commission services on 18 March 2025 and confirmed that all

	regional design of the day-ahead and intraday common capacity calculation methodologies is published.	relevant documentation was published. https://www.acer.europa.eu/sites/default/files/documents/Individual%20Decisions/ACER%20Decision%2002-2019%20on%20CORE%20CCM_0.pdf
4	Copy of the Terms and Conditions Related to Balancing from 14 September 2023 adopted by the Polish transmission system operator, Polskie Sieci Elektroenergetyczne S.A (PSE). The text entered into force no later than four months after the entry into force of the Regulation of the Minister for Climate and Environment of 22 March 2023 on detailed conditions for the operation of the power system (Official Journal 2023, item 819).	This document establishes the terms and conditions for balancing service providers and the conditions for balancing responsible parties, on the basis of Commission Regulation (EU) 2017/2195 of 23 November 2017 establishing balancing Guideline. It was approved by decisions of the President of Energy Regulatory Office Electricity (ERO), ref. DRR.WRE.744.17.2023.ŁW of 27 September 2023 and of 26 January 2024.

3. Analysis:

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

As part of the energy market reform, rules of the balancing market shall be amended to include explicit procurement of reserves before the single day ahead coupling (SDAC). Furthermore, in line with the description of the measure, **the reform shall consist of the implementation by the Transmission System Operator of an explicit procurement of balancing capacities (reserves) before the single day ahead coupling (SDAC).**

The Regulation of the Minister for Climate and Environment of 22 March 2023 on detailed conditions for the operation of the power system (Official Journal 2023, item 819, evidence No. 2, hereafter 'the Regulation') was adopted in replacement of pre-existing rules (see below) to reform the energy market. Pursuant to its paragraph 57 the Regulation entered into force 14 days after its publication on 13 May 2023. The Regulation defines the rules of the balancing market in its chapter 5 the 'Scope, conditions and manner of balancing the electricity system and operating with users' settlement resulting from the imbalance of electricity supplied and taken from the system'.

According to paragraph 21(5) of the Regulation "The electricity transmission system operator shall accept the notifications of work programmes and offers of the integrated scheduling process on day d-1 and shall enable them to be updated at least until the intraday gate closure time referred to in Article 59 of the Regulation 2015/1222". The notifications of work programmes and the integrated scheduling process explicitly integrate the procurement of reserves:

- Paragraph 2(30) of the Regulation defines a work programme as "a programme containing the load schedule and reserve power schedules reported by the balancing service provider for the scheduling unit".

- Paragraph 2(25) of the Regulation defines the integrated scheduling process as “an offer containing commercial data and technical data, consisting of a balancing energy offer, a balancing capacity offer and a technical offer, submitted by a balancing service provider in relation to a scheduling unit”. Balancing capacity is further defined in Paragraph 2(15) of the Regulation as within the meaning of Article 2(5) of Commission Regulation (EU) 2017/2195 of 23 November 2017 establishing a guideline on electricity balancing (OJ L 312, 28.11.2017, p. 6–53), which refers to “a volume of reserve capacity that a balancing service provider has agreed to hold and in respect to which the balancing service provider has agreed to submit bids for a corresponding volume of balancing energy to the TSO for the duration of the contract”.

When the needs for reserves have not been met, the information on the work programmes and data from integrated scheduling process bids are the basis for a possible supplementary process for the procurement of balancing capacities. As specified in paragraph 22(1) of the Regulation, “the electricity transmission system operator shall purchase balancing capacity, separately up and down, on the basis of portfolio bids for balancing capacity and integrated scheduling process bids, taking into account reported operational schedules and network constraints”.

The requirement to include explicit procurement of reserves before the single day ahead coupling is then implemented by the Polish transmission system operator (TSO), Polskie Sieci Elektroenergetyczne S.A (PSE). PSE has adopted the Terms and Conditions Related to Balancing (evidence no. 4), also approved by the Energy Regulatory Office. Item 10.2 of the Terms and Conditions related to the balancing capacity market clarifies that “TSOs by hour 7.30 day d-1 publishes the amount of balancing capacity to be acquired under RMB [balancing capacity market]” (item (4.(1)) and that “TSOs by hour 10 on day d-1 transmits the results of the RMB to the ORs [market operator] that have reported the OPMB [portfolio offer for balancing capacities] accepted to the RMB” (item (4.(4)). Article 47(2) of the Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management provides that “The day-ahead market gate closure time in each bidding zone shall be noon market time day-ahead”. Therefore, the procurement of reserves is taking place before the SDAC.

This solution was proposed by the ACER in the CORE CCM Methodology (ACER Decision 02/2019) as one of the possible solutions to reduce to the maximum possible extent the impact of the allocation constraints. Furthermore, in line with the description of the measure, the reform shall be **“in line with the recommendation by the ACER proposing to decrease the level of allocation constraints applied”.**

The Decision no 02/2019 (hereafter ‘the Decision’) of the Agency for the Cooperation of Energy Regulators (evidence No 3, hereafter ‘ACER’) of 21 February 2019 states on page 20 that there was no sufficient evidence that allocation constraints were used in Poland for operational security problem that could not be addressed by other means. ACER proposes on page 21 options to reduce the impact of allocation constraints, which “may include, *inter alia*:

(a) Procuring reserves explicitly (outside integrated scheduling process) before SDAC.
(b) Procuring reserves within integrated scheduling process, but shifting the imbalance risk resulting from the SDAC and integrated scheduling process to balancing service providers (generating units) [...].
(c) Procuring reserves explicitly (outside scheduling process) after SDAC”.

Therefore, the explicit procurement of reserves (outside integrated scheduling process) before the SDAC, as set out in the Regulation, is listed as one of the possible solutions by ACER.

In order to implement this reform, the minister responsible for energy shall amend the Regulation of the Minister of Economy of 4 May 2007 on the detailed conditions for the operation of the power system.

The Regulation (Evidence no. 2) states in footnote 16 of paragraph 57 in Chapter 11 Transitional and final provisions that it replaces, and therefore amends, the previous Regulation of the Minister of Economy of 4 May 2007 on detailed conditions for the operation of the power system (Official Journal, no 93, item 623 as amended): "This Regulation was preceded by the Regulation of the Minister for the Economy of 4 May 2007 on the detailed conditions for the operation of the power system (Official Journal, item 623, 2008, item 178 and 1005, 2020, item 2026 and 2022, item 2007), which shall be repealed from the date of entry into force of this Regulation".

Furthermore, in line with the description of the measure, **"The implementation of the reform shall be completed by 31 December 2023".**

The Regulation, which implemented the reform, was published in the Official Journal 2023, item 819, and, in line with its paragraph 57, entered into force on 13 May 2023, ahead of 31 December 2023.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: B24L Entry into force of a law on sustainable urban development setting goals, directions, implementing rules and coordination mechanisms for the green transformation of cities

Related Measure: B.3.4 Enabling framework for green transition investments in urban areas

Qualitative Indicator: Provision in the law indicating its entry into force

Time: Q4 2023

1. Context:

The objective of this reform is to support the capacity of cities in prioritising, planning, executing and financing investment projects aimed at climate mitigation and adaptation in line with the European Green Deal.

Milestone B24L concerns the entry into force of a law that should aim at supporting the capacity of urban areas in investing in the green transition. It should ensure that sustainability aspects are integrated into urban planning procedures. It should also ensure that stakeholders are consulted as part of those procedures. Finally, it should provide capacity support to local governments to implement such projects.

Milestone B24L is the final milestone of the measure. It was preceded by milestone B25L (under the first payment request) which concerns the establishment of the Green Urban Transformation Instrument and the adoption of its detailed rules and procedures in consultation with all stakeholders.

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	Copy of the Act of 27 November 2024 amending the Environmental Protection Act and certain other Acts, published in the Official Journal of 27 December 2024, item 1940, entered into force on 11 January 2025 (hereinafter the "**2024 Act**").	This act aims at supporting the capacity of urban areas in investing in the green transition-of cities
3	Explanatory memorandum of the Act of 27 November 2024 amending the Environmental Protection Act and certain other Acts, published on the website of the Sejm (https://www.sejm.gov.pl/Sejm10.nsf/druk.xsp?nr=813)	The explanatory memorandum provides further information on the proposal for the 2024 Act and was prepared by the Polish legislator as part of

		the legislative process.
4	Copy of the consolidated Act of 3 October 2008 on the provision of environmental information and protection, public participation environmental protection and environmental impact assessments, published in the Official Journal of 2008, No. 199, item 1227, which entered into force on 15 November 2008 (hereinafter the "**Act on Environmental Information**").	This act was amended as per the 2024 Act. The amendments entered into force on 11 January 2025.
5	Copy of the consolidated Act of 27 April 2001 on Environmental Protection, published in the Official Journal of 2001, No. 62, item 627, which entered into force on 1 October 2001 (hereinafter the "**Environmental Protection Act**").	This act was amended as per the 2024 Act. The amendments entered into force on 11 January 2025.
6	Copy of the consolidated Act of 27 March 2003 on spatial planning and development, published in the Official Journal of 2003, No. 80, item 717, which entered into force on 11 July 2003 (hereinafter the "**Act on Spatial Planning and Development**").	This act was amended as per the 2024 Act. The amendments entered into force on 11 January 2025.
7	Copy of the consolidated Act of 6 December 2006 on the Principles of Development Policy, published in the Official Journal of 2006, No. 227, item 1658, which entered into force on 26 December 2006 (hereinafter the "**Act on the Principles of Development Policy**").	This act was amended as per the 2024 Act. The amendments entered into force on 11 January 2025.

3. Analysis:

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

Entry into force of a law that shall aim at supporting the capacity of urban areas in investing in the green transition.

The 2024 Act was published in the Official Journal of 2024 on 27 December 2024 under item 1940. Pursuant to Article 34 of the 2024 Act, it entered into force 14 days after its publication i.e. on 11 January 2025, with the exception of Article 1(4) which introduces the obligation for cities to draw up an urban adaptation plan and which enters into force on 1 July 2025.

The 2024 Act aims at supporting the capacity of urban areas in investing in the green transition.

The explanatory memorandum of the Act of 27 November 2024 amending the Environmental Protection Act and certain other Acts confirms that the aim of the 2024 Act is "to support environmental projects carried out at both central and local government levels, in particular with a view to adapting to climate change, improving air quality and improving the emissions management system" (page 1).

In particular, the 2024 Act supports the capacity of urban areas in investing in the green transition by redefining the scope of the Regional Development Fund. This fund was established on the basis of Article 24g of the Act on the Principles of Development Policy (evidence No. 7). Article 9 of the 2024 Act amends Article 24g(3) of the Act on the Principles of Development Policy (evidence No. 7), so as

to redefine the scope of the Regional Development Fund. In line with this redefined scope, the Regional Development Fund's resources shall be used for "*strengthening the investment capacity of cities and functional urban areas focused on the green transition, with a view to achieving climate neutrality, while preserving the quality of the natural environment while not limiting the potential for socio-economic development*" (evidence No. 2).

It shall ensure that sustainability aspects are integrated into urban planning procedures.

The 2024 Act ensures that sustainability aspects are integrated into urban planning procedures in the following ways:

First, Article 4 of the 2024 Act amends Articles 1 and 39 of the Act on Spatial Planning and Development (evidence No. 6). The amended Article 1 of the Act on Spatial Planning and Development stipulates that in spatial planning and development, particular consideration shall be given to "*environmental protection requirements, including (a) water management, (b) the protection of agricultural and forestry land, (c) protection of mineral deposits and (d) reducing vulnerability to climate change*". This general obligation applies to local government units and government bodies. The amended Article 39 of the Act on Spatial Planning and Development (evidence No. 6) subsequently stipulates that the regional development plan shall specify in particular the principles of conducting climate protection and climate change adaptation activities that reduce the vulnerability of the region to climate change. These amendments therefore ensure that sustainability aspects (in particular climate protection and climate change adaptation) are integrated into urban planning procedures (in particular the drawing up of regional development plans).

Second, Article 1(5) of the 2024 Act amends Articles 71 and 72 of the Environmental Protection Act (evidence No. 5). Pursuant to the amended Article 71 of the Environmental Protection Act (evidence No. 5), in municipalities that have an urban adaptation plan, the conclusions and recommendations included in the urban adaptation plan need to be taken into account when drawing up and updating the municipal development strategy, supra-local development strategy, municipal general plans and local development plans. The urban adaptation plan is a new environmental policy instrument, introduced as per Article 1(4) of the 2024 Act. It is a strategic and implementation document covering the area of the city concerned, aimed at reducing the city's vulnerability to climate change, including improving the capacity of the city to adapt to climate change. Pursuant to Article 1(4) of the 2024 Act introduces a new Article 18a in the Environmental Protection Act (evidence No. 5), every city with a population of twenty thousand or more, must draw up an urban adaptation plan. The urban adaptation plan must also define climate change adaptation actions. These amendments therefore ensure that sustainability aspects (in particular climate change and climate change adaptation) are integrated into urban planning procedures (in particular the drawing up of municipal development strategy, supra-local development strategy, municipal general plans and local development plans).

It shall ensure that stakeholders are consulted as part of those procedures.

The 2024 Act ensures that stakeholders are consulted as part of those procedures in the following ways:

First, the new Article 18a (8) of the Environmental Protection Act (evidence No. 5) stipulates that the mayor of a city, when drawing up an urban adaptation plan, shall ensure that the public has the possibility to participate in proceedings concerning the drawing up of an urban adaptation plan, in accordance with the rules and procedures laid down in the Act on Environmental Information

(evidence No. 4). Chapter 2 of the Act on Environmental Information (evidence No. 4) in particular contains provisions on sharing information, and chapter 3 of the Act on Environmental Information (evidence No. 4) contains provision on the possibility to submit feedback and amendment requests by the public.

Second, as explained above, Articles 71 and 72 of the Environmental Protection Act (evidence No. 5) were amended pursuant to Article 1(4) of the 2024 Act. Following this amendment, in municipalities that have an urban adaptation plan, the conclusions and recommendations referred to in Article 18a (5) (7) of the Environmental Protection Act (i.e. the conclusions and recommendations included in the urban adaptation plan) must be taken into account when drawing up and updating the municipal development strategy, supra-local development strategy, municipal general plans and local development plans. As a result thereof, the urban adaptation plan - including the public participation organised when drafting this plan - feeds into the drafting phase of the municipal development strategy, supra-local development strategy, municipal general plans and local development plans.

It shall provide capacity support to local governments to implement such projects. Furthermore, in line with the measure description, **it shall be ensured that local authorities receive appropriate capacity support to prioritise, plan and execute climate mitigation and adaptation projects.**

The 2024 Act provides capacity support to local governments to implement green transformation projects, by redefining the scope of the Regional Development Fund. As indicated above, this fund was established on the basis of Article 24g of the Act on the Principles of Development Policy (evidence No. 7). Article 9(2) of the 2024 Act amends Article 24g(3) of the Act on the Principles of Development Policy (evidence No. 7), by redefining the scope of the Regional Development Fund. Pursuant to Article 9(2) of the 2024 Act, the Regional Development Fund's resources shall be used for strengthening the investment capacity of cities and urban functional areas aimed at the green transformation, in order to achieve climate neutrality, while caring for the quality of the natural environment and at the same time not limiting the potential for socio-economic development, including ensuring the institutional capacity of local government units to carry out projects. This amendment ensures that local authorities receive appropriate capacity support to prioritise, plan and execute climate mitigation and adaptation projects.

The law may provide for a reasonable transitional period for the effective application of certain urban adaptation obligations.

The 2024 Act provides for a reasonable transitional period for the effective application of certain urban adaptation obligations. More particularly, the 2024 Act entered into force on 11 January 2025, with the exception of Article 1(4) which introduces the obligation for cities to draw up an urban adaptation plan and which entered into force on 1 July 2025.

Furthermore, in line with the measure description, **these regulatory and capacity-building elements shall be complemented by the establishment of a dedicated instrument aimed at providing financing for green transition investments in urban areas**

This requirement is complied with through the establishment of the Green Urban Transformation Instrument and the adoption of its detailed rules and procedures, part of milestone B25L, positively assessed under the first payment request.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: B38L T4 Installed capacity of onshore wind and photovoltaic installations (in GW)

Related Measure: B.3.6 Improving the conditions for the development of renewable energy sources

Quantitative Indicator: Number

Baseline: 23

Target: 23.5

Time: Q3 2023

1. Context:

The objective of the reform is to improve the regulatory environment for distributed and prosumer energy, develop the supply chain for offshore wind energy, implement energy management systems, increase the installed capacity of renewable energy sources and increase the share of energy from renewable energy sources.

Target B38L requires total installed capacity of onshore wind and photovoltaic to reach 23.5 GW.

Target B38L is the final step of the implementation of the investment in renewable energies following targets B35L, B36L and B37L related to the total installed capacity (in GW) of onshore wind and photovoltaic installations (under the first, second and third instalments). It also follows milestone B33L related to the amendments to the Act on investments in onshore wind farms (under the first instalment) and milestone B39L related to the implementing regulation on the promotion of electricity generation in offshore wind farms (under the first instalment) which are the first steps of the implementation of the reform, and milestone B40L related to implementing regulation on the promotion of electricity generation in offshore wind farms (under the second payment request), as well as milestones B32L (under the second payment request) related to amending the Renewable Energy Act ('RES Act') and B34L (under the same payment request) related to a regulation providing a plan of renewables auctions per technology (including for new onshore wind farms). The investment has a final expected date for implementation on 30 September 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 all the constitutive elements) was satisfactorily fulfilled.
2	A copy of the Bulletin of the President of the Energy Market Agency S.A, No. 7(355) - Statistical information about	The Bulletin provides comprehensive statistical information on the state of the electricity market in Poland, including data on production and consumption and its sources. Link:

	electricity, published in Warsaw in July 2023	https://www.are.waw.pl/badania-statystyczne/wynikowe-informacje-statystyczne#informacja-statystyczna-o-energii-elektrycznej

3. Analysis:

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

Total installed capacity (in GW) of onshore wind and photovoltaic installations. Goal: 23,5 GW

According to the evidence provided in Table 3 "Installed electrical capacity" of the Bulletin of the Energy Market Agency S.A., No. 7 (355) July 2023, published on the website of the Energy Market Agency S.A., by July 2023 Poland reached installed capacity of wind energy equal to 8.918 GW and installed capacity of photovoltaics equal to 14.668 GW, amounting to a total of 23.59 GW, thus exceeding the target of 23.5 GW by 9 MW of installed onshore wind and photovoltaic capacity.

Statistical information is compiled by the Energy Market Agency S.A. within the framework of surveys on fuel and energy balances and electricity and heat, carried out on behalf of the responsible authorities (minister responsible for energy matters President of the Central Statistical Office, President of the Energy Regulatory Office) in accordance with Article 20(2) of the Public Statistics Act (Journal of Laws 2024 item 1799).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: C3L New legal act(s) removing key barriers to the implementation of the 5G network

Related Measure: C.1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs

Qualitative Indicator: Provision in the legal act(s) indicating its entry into force

Time: Q4 2023

1. Context:

The reform aims to improve the legislative environment for the development of mobile networks by removing key barriers to 5G deployment, taking into account the EU Connectivity Toolbox.

Milestone C3L requires the entry into force of the legal act(s) that shall remove key barriers to the implementation of 5G networks.

Milestone C3L is the third and last milestone of the reform, and it follows the completion of milestone C1L and milestone C2L (both under the first instalment), related to the amendment of the Regulation of 17 February 2020 on monitoring of electromagnetic field emission in the environment and the amendment of the Regulation of the Council of Ministers of 10 September 2019 on environmental impact assessment, respectively.

The reform has a final expected date for implementation on 31 December 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 note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Electronic Communications Act that entered into force on 9 November 2024, published in the Official Journal on 9 August 2024 (item 1221)	The Electronic Communications Act establishes the rules and regulations governing the provision, operation, and supervision of electronic communications in Poland and in particular it sets the conditions for accessing and using wireless networks and removes barriers to 5G deployment.
3	Copy of the Act introducing the Electronic Communications Act that entered into force on 9 November 2024, published in the Official Journal on 9 August 2024	The Act introducing the Electronic Communications Act - an additional legal act known as *"Przepisy wprowadzające"* (implementing provisions), ensuring a smooth legal transition and coherence within the legal system, through transitional provisions, defining the entry into force and gradual implementation, repealing or amending

	(item 1222)	existing laws.

3. Analysis:

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

Entry into force of the legal act(s)...

Poland adopted two legal acts to fulfil this milestone:

1. The Electronic Communications Act of 12 July 2024 (hereafter: **'Electronic Communications Act'**), which was published in the Official Journal on 9 August 2024 (item 1221) and entered into force on 9 November 2024,

2. The Act implementing the Electronic Communications Act of 12 July 2024 (hereafter: **'ECA Implementing Act**'), including the provisions introducing the Electronic Communications Act of 12 July 2024 to ensure a smooth legal transition and coherence within the legal system, which was published in the Official Journal on 9 August 2024 (item 1222) and entered into force on 9 November 2024.

Articles 80 and 92, Articles 104-126, Articles 192-197, Articles 231-235 and Articles 242-256 of the Electronic Communications Act are relevant to the assessment of the fulfilment of milestone C3L, and in accordance with Article 1 of the ECA Implementing Act, these articles entered into force three months after its publication, i.e. on 9 November 2024.

Article 6, point 7 and Article 13, Article 39, point 2a, Article 39, point 12b of the ECA Implementing Act are relevant to the assessment of the fulfilment of milestone C3L, and in accordance with Article 124 of the ECA Implementing Act, these articles entered into force three months after its publication, i.e. on 9 November 2024.

...that shall remove the following key barriers to the implementation of 5G networks:

The Electronic Communications Act of 12 July 2024 removes the following key barriers, as identified by the Polish authorities, to the implementation of 5G networks in Poland:

1) Excessively complicated procedure concerning allocation of frequencies for the purpose of the 5G network development

Barrier No. 1 (Excessively complicated procedure concerning allocation of frequencies for the purpose of the 5G network development) is removed by the following articles of the Electronic Communications Act: Articles 104-126 of the Electronic Communications Act simplify the selection procedures for frequency reservation by adopting a new wording of the provisions of the selection process. Articles 80 and 92 increase legal certainty for businesses by introducing a new formula of extending the right to use the frequencies: exceeding the duration of the frequency reservation after 15 years for additional 5 years is made possible without the need to conduct a new selection procedure.

2) Insufficient definition of concepts relevant to the implementation of the 5G network,

Article 39, point 2a of the ECA Implementing Act removes barrier No. 2 (Insufficient definition of concepts relevant to the implementation of the 5G network), by facilitating the installation of necessary infrastructure elements and access to public infrastructure. It defines a “small-area wireless access point”. This definition is important, as it translates into other legal acts regulating the location and a new type of base stations necessary for the development of 5G networks. Furthermore, Article 39, point 2a of the ECA Implementing Act amends Article 2, Section 1, Point 12 of the Act of 7 May 2010 on Supporting the Development of Telecommunications Services and Networks and introduces the definition of "public technical infrastructure” and allows for the use of suitable public infrastructure for deploying small-area wireless access points. This in turn, increases the availability of public spaces for installing 5G network components, enabling more efficient and faster deployment of the 5G technology across Poland.

3) Excessive bureaucratization of administrative procedures,

Article 6, point 7 and Article 13 of the ECA Implementing Act remove barrier No. 3 (Excessive bureaucratization of administrative procedures). Article 6, point 7 introduces the possibility of locating small-area wireless access points within the public road rights-of-way through a simplified administrative procedure. This change is particularly significant in the context of Machine-to-Machine (M2M) communication expansion, which is crucial for the operation of autonomous vehicles and other innovative 5G network-based solutions. Also, Article 13 of the ECA Implementing Act amends the Act of 7 July 1994 – Construction Law, adding a reference to the definition of small-area wireless access points. As a result, the requirement to obtain a building permit for such infrastructure has been removed. This means that small-area wireless access points can now be deployed faster and through a simplified procedure (tacit approval), with a maximum waiting period of one month from the notification submitted to the administrative authority.

4) Limitation in accessing public technical infrastructure,

Article 39, point 12b of the ECA Implementing Act removes barrier No. 4 (Limitation in accessing public technical infrastructure), by amending Article 17, paragraph 1a of the Act of 7 May 2010 on supporting the development of telecommunications services and networks. The enables locating short-range wireless access points on public technical infrastructure such as lampposts, supporting structures for road signs, supporting structures for traffic lights, supporting structures for road safety devices, advertising boards and devices, as well as railway, bus and tram stops and railway and metro stations.

5) Insufficient regulatory solutions supporting 5G network development.

Articles 192-197, Articles 231-235 and Articles 242-256 of the Electronic Communications Act remove barrier No. 5 (Insufficient regulatory solutions supporting 5G network development). Articles 192-197 introduce a new type of administrative decision: area decisions - a tool used by the market regulator to address issues of access to telecommunications infrastructure within a specific area. Their introduction eliminates the need for individual decisions in each case, which contributes to streamlining and accelerating the process of deploying 5G networks. Articles 231-235 of the Electronic Communications Act aim to provide regulatory incentives for moving away from copper networks, towards 5G-based solutions. Furthermore, Articles 242-256, regarding self-regulation and co-investments, introduce regulatory incentives (e.g., in terms of certain regulatory obligations and fees) for undertakings that decide to jointly deploy new VHCN (very high-capacity networks, which are an important component of the deployment of 5G network). Additionally, these provisions encourage the implementation of new investments in 5G by reducing their cost through its division among co-investors.

Furthermore, in line with the description of the measure, **the reform aims to improve the legislative environment for the development of mobile networks by removing key barriers to 5G deployment, taking into account the EU Connectivity Toolbox.**

The Electronic Communications Act and the ECA Implementing Act improve the legislative environment for the development of mobile networks by removing key barriers to 5G deployment, as described above in detail.

The Electronic Communications Act (Articles 192-197, Articles 231-235 and Articles 242-256) and the ECA Implementing Act (Article 6, point 7, Article 13 Article 39, point 12b) take into account The Connectivity Toolbox, which is a set of best practices for timely rolling out 5G and fast broadband, especially the following two chapters: “Expanding the right of access to existing physical infrastructure” and “Streamlining permit granting procedures”.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Non-repayable support – Fifth instalment

Number and name of the Target: A14G Staff from local authorities and spatial planners that completed a course on the new spatial planning law

Related Measure: A.1.3.1 Implementation of the land-use planning reform

Quantitative Indicator: Number

Baseline: 0

Target: 850

Time: Q2 2024

1. Context:

The measure aims at providing support to municipalities to implement the land-use reform set out in reform A.1.3. The support will help the municipalities to prepare a new category of the spatial plans, the general spatial development plans.

Target A14G concerns the number of staff from local authorities and spatial planners who will have finished courses or postgraduate studies on the new spatial development law.

Target A14G is the second step of the implementation of the investment, and it follows the completion of milestone A13G (under the second instalment). It will be followed by target A16G (under the fifth instalment) related to the number of municipalities which start the preparation of the general spatial development plans, target A15G (under the ninth instalment) related to the number of staff from local authorities and spatial planners who will have finished courses or postgraduate studies on the new spatial development law and target A17G (under the ninth instalment), related to the number of municipalities with adopted general spatial development plans. The investment has a final expected date for implementation on 30 June 2026.

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.
2	List of 935 people who finished postgraduate studies on spatial planning	The list contains the names of 935 staff from local authorities and spatial planners who finished postgraduate studies on spatial planning. The list also contains certificate numbers received for each of the 935 people who finished the studies.
3	Rules defining the	The rules set out the requirements for the

	conditions for trainings on spatial planning under investment A1.3.1 (published on the webpage of the Ministry of Technology and Development in June 2024)	postgraduate studies provided under investment A1.3.1. https://www.gov.pl/web/rozwoj-technologia/nabor-wnioskow-dot-wdrozenia-reformy-planowania-i-zagospodarowania-przestrzennego---inwestycja-a131 under the name *Regulamin szkolenia*
4	Letter of 5 June 2024 of the Deputy Minister of Development to Technology addressed to all municipalities	The letter informs the municipalities about educational materials for municipalities concerning the spatial planning reform.
5	Webinar of 18-19 October 2023	The webinar was addressed to staff from local authorities and spatial planners and addressed the revised spatial development law. https://www.gov.pl/web/rozwoj-technologia/konferencja-18-19-2023
6	Webinar of 4 July 2024	The webinar was addressed to staff from local authorities and spatial planners and addressed the revised spatial development law. https://www.gov.pl/web/rozwoj-technologia/reforma-planistyczna-w-praktyce--konferencja-szkoleniowa-mrit-4072024-r
7	Link to the educational materials provided by the Ministry of Technology and Development	Materials covering the preparation of general spatial development plans. https://www.gov.pl/web/rozwoj-technologia/reforma-planowania-przestrzennego-2
8	Link to educational materials provided by the Ministry of Technology and Development	Materials covering support measure provided by the Ministry to municipalities (conditions for receiving financial support for developing of general spatial developments plans https://www.gov.pl/web/rozwoj-technologia/najczesciej-zadawane-pytania3
9	Link to educational materials provided by the Ministry of Technology and Development	Additional materials covering support measure provided by the Ministry to municipalities (conditions for receiving financial support for developing of general spatial developments plans https://www.gov.pl/web/rozwoj-technologia/najczesciej-zadawane-pytania4
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
10	Training certificates	Certificates of completion of the training(course or postgraduate study).

3. Analysis:

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

At least 850 staff from local authorities and spatial planners have finished a course and/or postgraduate studies on the new spatial planning law set out in milestone A12G.

Poland submitted a list of 935 participants who are staff from local authorities and spatial planners that have finalised the trainings (courses or postgraduate study) on the new spatial planning law (Evidence No. 2). The Rules defining the conditions for trainings on spatial planning under investment A1.3.1 (Evidence No. 3) specify in paragraph 3 point 2 (page 4) that the eligible participants of the trainings provided under this investment are staff from local authorities and spatial development planners in municipalities (as defined in Article 5 of the Act of 23 March 2003 on the Spatial Planning (Official Journal of 27 March 2003, item 717)), thereby confirming that the course participants were staff from local authorities and spatial planners.

Following the selection of a random sample of 60 units, Poland submitted the certificates of training completion issued by the trainings' providers (Evidence No. 10) for 59 graduates which included a reference to the course content where they state that the course covers the new spatial development law (that is the Act of 7 July 2023 amending the Spatial Planning Act (Official Journal in 2023, item 1688) as set out in milestone A12G), thereby demonstrating that the course participants have finalised a course and/or postgraduate studies on the new spatial planning law. The evidence provided for a sample of 59 units confirmed that the requirements of the target have been met.

A statistical analysis was carried out taking into account the overachievement of the target of 935 for a required 850. 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 investment shall consist of: (...) (i) technical support for the preparation of general spatial development plans by making available of educational material to municipalities (such as webinars and handbooks)**

Poland submitted a letter signed by the deputy minister of technology and development on 5 June 2024 (Evidence No. 4) which was addressed to all municipalities in Poland and which informed the municipalities that supporting materials have been developed by the ministry and are available on the official webpage of the ministry which is dedicated to reform A.1.3 and investment A.1.3.1.

In particular, the educational materials prepared by the ministry which constitute the technical support cover:

- Recordings of webinars on the land-use reforms for officials from the municipalities:
    - webinar on 18-19 October 2023(Evidence No. 5),
    - webinar on the 4 July 2024(Evidence No. 6),
- educational materials (such as handbooks with questions and answers) on the webpage of the Ministry of Development and Technology:
    - covering the preparation of general spatial development plans (Evidence No. 7),
    - covering support measure provided by the Ministry to municipalities (conditions for receiving financial support for developing of general spatial developments plans) (Evidence No. 8),
    - additional materials covering support measure provided by the Ministry to municipalities (conditions for receiving financial support for developing of general spatial developments plans) (Evidence No. 9).

The Commission services accessed the links provided by the authorities on 25 June 2025 to verify of the above mentioned recordings and educational materials. This check was completed successfully, confirming that providing of **technical support for the preparation of general spatial development plans by making available of educational material to municipalities (such as webinars and handbooks)** is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A16G Share of municipalities that have started preparing general spatial development plans

Related Measure: A.1.3.1 Implementation of the land-use planning reform

Quantitative Indicator: %

Baseline: 0

Target: 50

Time: Q4 2024

1. Context:

The measure aims at providing support to municipalities to implement the land-use reform set out in reform A.1.3. The support shall help the municipalities to prepare a new category of the spatial plans, the general spatial development plans.

Target A16G concerns the share of municipalities (at least 50%) which have started preparing a general spatial development plan, as required by the new law set out in milestone A12G.

Target A16G is the third step of the implementation of the investment, and it follows the completion of milestone A13G (under the second instalment), related to an allocation mechanism of support for municipalities and target A14G (under the fourth instalment), related to the number of staff of municipalities who have finished courses or postgraduate studies on the new spatial development law. It will be followed by target A15G (under the ninth instalment) related to the number of staff of municipalities who will have finished courses or postgraduate studies on the new spatial development law and target A17G (under the ninth instalment), related to the number of municipalities with adopted general spatial development plans. The investment has a final expected date for implementation on 30 June 2026.

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	List of 1921 municipalities registered in the register of spatial data sets and services as of 16 May 2025	The list contains the name of 1921 municipalities that have registered in the register of spatial data sets and services.
3	Link to the website of the register of spatial data sets and services	The website was checked by the Commission services on 10 June 2025 and confirmed that all relevant documentation was published. Full link here: https://integracja.gugik.gov.pl/eziudp/index.php?teryt=&rodzaj=&nazwa=&zbior=og%C3%B3lne&temat=&usluga=&adres=
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units and checked by the Commission services directly at the link to the website of the register of spatial data sets and services:		

4	Screenshots of the website of the register of spatial data sets and services	60 screenshots of the public website of the register of spatial data sets and services. The screenshots show that a municipality started a formal process of preparation of the general plans.

3. Analysis:

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

At least 50% of municipalities have started preparing a general spatial development plan, as required by the new law set out in milestone A12G. It shall happen by means of registration in the register of spatial data sets and services.

Poland submitted a list of 1921 municipalities registered in the register of spatial data sets and services as of 16 May 2025 (evidence No. 2)as having started the preparation of general spatial development plans as set out in the law adopted under milestone A12G (Article 13a(1) of the Act of 7 July 2023 amending the Spatial Planning and Planning Act and certain other Acts, item 1688, which entered into force on 24 September 2023). The number of these municipalities represents over 77% of the total number of 2479 municipalities in Poland thus exceeding the goal of target A16G by 27%.

Following the selection of a random sample of 60 units, Poland submitted screenshots of the website of the register of spatial data sets and services, demonstrating that each municipality had started a formal process of preparing a general spatial development plan (evidence No. 4). Furthermore, Poland provided the link to the website of the register of spatial data sets and services (evidence No. 3), which confirmed that the respective municipalities had started the preparation of the general spatial development plans. The Commission services accessed the link provided by the authorities on 10 June 2025 to verify the evidence for the sample and registered the relevant evidence. The evidence provided for a sample of 60 municipalities and checked by the Commission services on the website of the register of spatial data sets and services confirmed that the requirement of the target that the respective municipalities had started the preparation of the general spatial development has been met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A30G Entry into force of new legislation introducing changes to the legislative framework to enable trade in secondary raw materials

Related Measure: A.2.2 Creating the conditions for the transition to a circular economy model

Qualitative Indicator: Provision in the new legislation indicating its entry into force

Time: Q2 2024

1. Context:

The objective of the reform is to create an appropriate legal framework for the functioning of trade in secondary raw materials by introducing end-of-waste regulations for key industrial waste. These shall include definitions of end-of-waste status for selected materials, facilitating the circulation and use of waste as secondary raw materials.

Milestone A30G introduces new legislation enabling trade in selected secondary raw materials and enables the facilitated management of these materials, with the aim of reducing the exploitation of natural resources deposits, replacing natural materials and products, and reducing waste storage on waste heaps.

Milestone A30G is the only milestone of this reform.

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	Regulation of the Ministry of Climate and Environment laying down detailed conditions for end-of-waste status for waste arising in the combustion of fuels, published in the Journal of Laws on 16 November 2022 (Journal of Laws 2022, item 2330).	The regulation lays down detailed conditions for the end-of-waste status for waste arising in the combustion of fuels.
3	Regulation of the Ministry of Climate and Environment on the definition of detailed conditions for the loss of waste status for asphalt pavement waste, published in the Journal of Laws on 30 December 2021 (Journal of Laws 2021, item 2468).	The regulation lays down the definition of detailed conditions for the loss of waste status for asphalt pavement waste.
4	The Act of 13 July 2023 on facilitating the preparation and implementation of investments in agricultural biogas plants, as well as their operation, published in the Journal of Laws on 11 August 2023 (Journal of Laws 2023, item 1597).	Act facilitating the preparation and implementation of investments in agricultural biogas plants, as well as their operation, enabling the economic use of the digestate.

3. Analysis:

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

The new legislation shall enable trade in selected secondary raw materials.

Furthermore, in line with the description of the measure, **[T]he reform shall introduce end-of-waste regulations for key industrial waste, which shall include definitions of end-of-waste status for such materials and facilitate their circulation and use as secondary raw materials.**

Poland adopted two regulations and one act for the fulfilment of this milestone. The two regulations and the act enable trade in selected secondary raw materials by defining the conditions under which waste can lose its status and be reclassified as raw material suitable for reuse in the economy. The three pieces of legislation introduce end-of-waste regulations for three key industrial waste streams: fuel combustion waste, asphalt waste and biogas waste.

For fuel combustion, the Regulation of 27 October 2022 of the Ministry of Climate and Environment laying down detailed conditions for end-of-waste status for waste arising in the combustion of fuels, published in the Journal of Laws on 16 November 2022 (Journal of Laws 2022, item 2330) (hereinafter "*Regulation on combustion of fuels waste*", evidence No. 2) sets out conditions for end-of-waste status for waste generated by fuel combustion. Pursuant to article 7, this regulation entered into force 14 days after its publication, on 1 December 2022, with the exception of Article 6, which entered into force six months after the date of publication, on 17 May 2023.

By standardizing the recovery process and defining quality benchmarks, this regulation facilitates the sale and reuse of combustion by-products in construction, agriculture, and manufacturing. Specifically, the regulation sets out in Article 3(1) and (2) the definition of the reclassification of waste from combustion processes, stating that the waste can be reclassified if it undergoes an R5 (material recovery) or R12 (pre-processing) operation and meets quality standards.

For asphalt, the Regulation of 23 December 2021 of the Ministry of Climate and Environment on the definition of detailed conditions for the loss of waste status for asphalt pavement waste, published in the Journal of Laws on 30 December 2021 (Journal of Laws 2021, item 2468) (hereinafter "*Regulation on Asphalt Waste*", evidence No. 3) defines when reclaimed asphalt (asphalt destruct) ceases to be waste, allowing it to be traded and reused in infrastructure projects. Pursuant to Article 7, this regulation entered into force on 1 January 2022, with the exception of Article 5, which entered into force on 1 January 2023.

By defining strict quality criteria and certifying materials for reuse, the regulation facilitates the sale and legal use of reclaimed asphalt in infrastructure projects. Specifically, the regulation sets out in Article 1 (2), 2(1) and Annex 1 & 3 the definition of end-of-waste status for asphalt waste and the definition for the end-of-waste criteria for reclaimed asphalt.

For biogas waste, the Act of 13 July 2023 on facilitating the preparation and implementation of investments in agricultural biogas plants, as well as their operation, published in the Journal of Laws on 11 August 2023 (Journal of Laws 2023, item 1597) (hereinafter "*Act on Agricultural Biogas Plants*"; evidence No. 4) facilitates the use of organic waste for biogas production and allows for the trade of digestate (a by-product) as fertiliser. Pursuant to Article 30, this Act entered into force 30 days after its promulgation, with the exception of Article 14, which entered into force on 1 January 2024.

By clarifying legal requirements and recognizing digestate as a fertiliser, this act supports the commercial use of biogas products in energy and agriculture. The act sets out in Article 2(1) and (2) the definition for agricultural biogas within the meaning of Article 2(2) of the Renewable Energy Sources Act of 20 February 2015. Moreover, Article 15 includes definitions of digestate as a natural fertiliser, thus allowing for its trade as fertiliser.

The legislation shall enable the facilitated management of these materials, [...]

The reform enables the development of the secondary raw materials market and the facilitated management of these secondary raw materials by:

i) Defining clear conditions for the loss of waste status, allowing materials to be treated as tradable products (pursuant to Articles 3(1), 3(2) and 3(4) of the Regulation on combustion of fuels waste; Article 2(1) of the Regulation on Asphalt Waste; Article 2(1) and 2(2) of the Act on Agricultural Biogas Plants).

ii) Simplifying compliance procedures, reducing administrative burdens and streamlining regulatory oversight (pursuant to Article 5(1) and 5(2), 6(1), 6(2) and 6(5) of the Regulation on combustion of fuels waste; Article 2(1)(6), 3(3), 3(4), 4(1), 4(2), 5(1) and 5(3) of the Regulation on Asphalt Waste; Articles 3(1) and 3(2), 4(1), 5(1) and 5(2) of the Act on Agricultural Biogas Plants).

iii) Ensuring quality control and safety, standardizing requirements for reuse (as set out in Annex 2 and Annex 3 of the Regulation on combustion of fuels waste).

For reference, the key provisions of each piece of legislation which constitute the framework for the development of the secondary raw materials market to facilitate the management of these three materials are summarised below.

Regulation	**Article and Condition**	
Regulation on combustion of fuels waste	3(1) & (2); 3(4)	Clear end-of-waste conditions: Specifies that waste ceases to be waste if it undergoes an R5 (material recovery) or R12 (pre-processing) operation and meets usage criteria (cement, fertilisers, etc) and ensures that recovered materials do not pose environmental risks.
	5(1)-(2)	Requires sample testing by accredited laboratories to ensure compliance.
	Annex 2 & Annex 3	Define minimum quality standards, eliminating ambiguity for producers and regulators.
	6(1)-(5)	Requires companies to maintain a documented management system for tracking compliance avoiding excessive bureaucratic hurdles.
	6(2)	Allows companies to use existing environmental management systems (e.g., ISO 14001) to fulfil regulatory obligations.
Regulation on Asphalt Waste	2(1)	Defines conditions under which asphalt waste is considered non-waste, provided it is free from contamination and meets quality requirements.
	2(1)(6)	Allows direct reuse in road and airport construction without additional permits.
	3(3) & (4)	Requires sample collection before construction/removal work, ensuring early compliance and reducing delays.
	4(1) & (2)	Companies must issue a Declaration of Compliance, but this is standardized and does not require additional government approvals before trading.

	5(1)-(3)	Permits the use of existing environmental management certifications, reducing paperwork.
Act on Agricultural Biogas Plants	3(1) & (2)	Specifies who can operate biogas plants, preventing unnecessary licensing barriers.
	4(1)	Allows agricultural biogas plants on land already designated for agriculture, simplifying land-use approvals.
	5(1) & (2)	Companies submit a single compliance declaration instead of multiple permits.

[...] with the aim of reducing the exploitation of natural resources deposits, replacing natural materials and products, and reducing waste storage on waste heaps.

The legislation contributes to the reduction of the exploitation of natural resources deposits, the replacement of natural materials and products and the reduction of waste storage on waste heaps through the different measures in the tables included above. The table below summarizes some examples of the impact of the legislation on these areas:

Regulation	**Reduction of the exploitation of natural resources deposits, replacing natural materials and products**	**Reduction of waste storage**
Regulation on combustion of fuels waste	Promotes the reuse of ashes in cement and agriculture, reducing demand for mined aggregates and limestone. Annex 2 of the Regulation on combustion of fuels waste lists all the types of purposes of use, and related quality criteria, for the reuse of certain combustion fuels waste, thus reducing demand for other natural products in those contexts.	Reduces waste storage in landfills, in particular on heaps, of ashes and other combustion fuels waste by directing it for recovery and use in production. Annex 1 of the Regulation on combustion of fuels waste lists all the types of waste subject to the regulation that can be redirected to production if meeting the quality standards listed in Annex 2.
Regulation on Asphalt Waste	Article 1(2) and 2(1) and Annexes 1 and 3 of the Regulation on asphalt waste allow for the reuse of reclaimed asphalt for road construction, reconstruction and refurbishment, hardening of squares and slopes, and for airport infrastructure, thus reducing demand for other natural materials and products in these sectors.	Prevents asphalt destruct waste from being stored in heaps by encouraging its reuse, as per Article 1(2) and 2(1) and Annexes 1 and 3 (see column to the left).
Act on Agricultural Biogas Plants	Pursuant to Article 15, the Act promotes the use of digestate for biogas, reducing reliance on fossil fuels and chemical fertilizers made from mined minerals.	Pursuant to Article 15, by simplifying the procedure for documenting the loss of waste status for digestate, the Act diverts organic waste from waste heaps by converting it into energy and fertilizer.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A44G T1 Establishing a Network of Sectoral Skills Centres providing upskilling and reskilling

Related Measure: A.3.1.1 Investments in modern vocational training, higher education and lifelong learning

Quantitative Indicator: Number

Baseline: 0

Target: 10

Time: Q1 2024

1. Context:

The investment aims to establish and ensure the complete operationality of the Sectoral Skills Centers network, which will support the development of contemporary vocational training, higher education and lifelong learning. This will involve creating the Skills Centers, providing vocational training courses and curricula tailored for learners, students, vocational education and training (VET) teachers and other adults. The investment is connected to reform A3.1 "Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements".

Target A44G provides for establishing of 10 Sectoral Skills Centres to provide sectoral vocational training including for learners, students, vocational education and training (VET) teachers and other adults.

Target A44G is the second milestone or target of the investment, and it follows the completion of target A49G, related to the establishing of Regional Coordination Teams. It is accompanied by target A50G in this payment request. It will be followed by targets A45G, (in eight instalment) related to the number of established Sectoral Skills Centres and targets A46G, A47G, and A48G (in the sixth, eighth and ninth instalments respectively), related to the number of people trained in the Sectoral Skills Centres. The investment has a final expected date for implementation on 30 June 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 (including all the constitutive elements) was satisfactorily fulfilled;
2-30	29 certificates of completion of the construction/construction works issued by the construction manager or works manager or the	Certificates attesting to the completion of construction, reconstruction, expansion, or renovation. The exact type of document depends on the nature of works carried out in the following manner: • In case of construction: a certificate

	contractor's representatives	from the construction manager confirming the completion of the construction, form determined by the PL law • In case of an expansion: a certificate from the construction manager (no pre-determined template) • In case of reconstruction or adaptation: a certificate from the contractor's representatives (no pre-determined format, multiple documents might be submitted depending on the set-up of the investment) For SSC where construction was carried out, certificates confirming the DNSH compliance achieved by meeting the standards for Nearly Zero-Energy Buildings, in line with the current building laws in Poland, were also submitted.
31-40	10 documents certifying that the investment has not included the purchase of land, issued by the final support beneficiaries and implementing bodies	Declarations by the final support beneficiaries and the implementing bodies that the investment has not included the purchase of land.
41-60	10 lists of invoices for the purchased equipment signed by representatives of the Final Support Beneficiaries and the copy of one invoice per centre	Lists of invoices for the purchase of equipment contain a unique invoice's identifier, amount paid, date of purchase, and a description of the equipment purchased. Apart from the lists, for each centre, a copy of one of the invoices referenced in the list.
61-78	18 documents confirming the establishment of Sectoral Skills Centers and outlining their institutional set-up	Documents confirming the establishment of Sectoral Skills Centers, in the following form: • For a public Sectoral Skills Center, a resolution establishing the center adopted by the relevant regional authority • For a non-public Sectoral Skills Center, a certificate of entry in the register of non-public schools and institutions For all Centers, their institutional set-up was outlined in a statute document adopted by the council of each Center
79-98	10 lists of employment contracts proving that staff has been hired, signed by	Lists of employees hired, containing information on the position occupied and the type of contract. Apart from the lists, for

	representatives of the Final Support Beneficiaries and a copy of one employment contract per centre.	each centre, a copy of one of the contracts referenced in the list.
99-118	10 lists of courses and curricula which have been provided, including reference to the individuals targeted by each course and curriculum, signed by representatives of the Final Support Beneficiaries and a copy of one curriculum per centre	Lists of courses and curricula provided, containing information on their target groups as well as elements of the curricula related to the green and the digital transitions. Apart from the lists, for each centre, a copy of one of the curricula referenced in the list.
119-128	10 feasibility studies conducted for each centre during the call for proposals phase of the implementation.	In each of the calls for proposals, potential ultimate recipients of support were required to submit feasibility studies for their projects. Feasibility studies are comprehensive documents containing the analysis of socioeconomic environment of the centre, demand projections, and a legal-institutional analysis among others.

3. Analysis:

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

Establishing of 10 Sectoral Skills Centres...

The Sectoral Skills Centres are introduced into the Polish legal system by the act of 30 August 2023 amending the Education Law and certain other acts. This Act establishes the the general legal framework for these Sectoral Skills Centres without mandating a specific setup in terms of staffing, curricula and equipment.

The Sectoral Skills Centres are then established by way of resolutions or by way of registration into the register of non-public schools and institutions. The resolutions establishing the centre or certificates of entry into in the register of non-public schools and institutions (pieces of evidence no. 61-78) – depending on the status of a given SSC (public vs. private) - confirm that the ten following SSCs have been recognized as educational institutions by the relevant authorities in line with the national legislation

SSC	Document confirming establishment
Sectoral Skills Centre in Radzyń Podlaski in the Field of Electrical Engineering (https://bcuelektryka.pl/)	Resolution No. LXIX/319/2023 of the Radzyń County Council dated 28 November 2023 on the establishment of the Sectoral Skills Centre in Radzyń Podlaski in the field of electrical engineering
Sectoral Skills Centre in the field of metalwork, mechanics, and machining in Łuków (https://bcu.lukow.pl/)	Resolution No. LXI/405/2023 of the Łuków County Council dated 27 October 2023 on the establishment of the Sectoral Skills Centre in

	Łuków
Sectoral Skills Centre in the Field of Floristry in Wodzislaw Slaski (https://www.bcu-florystyka.pl/)	A certificate from the Wodzisław County Governor confirming entry into the register of non-public schools and institutions
Non-Public Sectoral Skills Centre in the Field Gastronomy and Waiting in Tarnów (https://bcu-gastronomia.pl/pl/)	A certificate from the Municipality of the City of Tarnów confirming entry into the register of non-public schools and institutions
Sectoral Skills Centre in the Field of IT and Programming at the Centre for Vocational and Continuing Education no. 2 "Elektronik" in Zielona Góra (https://bcu.elektronik.zgora.pl/)	Resolution No. LXXX.1181.2023 of the Zielona Góra City Council dated 19 December 2023 on the Establishment of Sectoral Skills Centre No. 1 for IT and Programming in Zielona Góra
Sectoral Skills Centre No. 1 in Radom for the construction industry in the field of finishing works (https://www.bcu.zsb.radom.pl/)	Resolution No. CV/1010/2023 of the Radom City Council dated 27 November 2023 on the establishment of Sectoral Skills Centre No. 1 in Radom
Sectoral Skills Centre for Ore Mining 4.0 in the field of processing of metal ores and mineral resources (https://bcu.mckk.pl/)	A certificate from the Lubin County Office confirming entry into the register of non-public schools and institutions
Sectoral Skills Centre No. 2 in the field of industrial automation in Radom (https://bcu2.radom.pl/)	Resolution No. CV/1011/2023 of the Radom City Council dated 27 November 2023 on the establishment of Sectoral Skills Centre No. 2 in Radom
Sectoral Skills Centre of the Vocational Education Centre in Katowice in the field of operation of airports and airport terminals (https://bcuskyport.katowice.pl/)	A certificate from the Mayor of Katowice confirming entry into the register of non-public schools and institutions,
Sectoral Skills Centre in the Field of Logistics at the International University of Logistics and Transport in Wrocław (https://www.bcu-logistyka.pl/)	A certificate from the Wrocław City Office confirming entry into the register of non-public schools and institutions,

All ten SSCs are functioning as they are already able to deliver its core services in the form of curricula (pieces of evidence No. 99-118). In conclusion, evidence provided by Poland shows that 10 sectoral skills centers (SSCs) are established.

.... to provide sectoral VET training including for learners, students, vocational education and training (VET) teachers and other adults.

The statutes adopted for each SSC (pieces of evidence 61-78) set out that one of their main tasks consists of "providing sectoral VET training to learners, students, PhD students, academic teachers and other adults". Additionally, as indicated in the statues (pieces of evidence 61-78) each SSC is tasked with providing sectoral training for VET (vocational education and training) teachers.

This shall include: construction, reconstruction, expansion or renovation of Skills Centres; ...

Certificates of completion of the relevant works demonstrate that construction, reconstruction, expansion or renovation works have been completed for all ten SSCs (pieces of evidence No. 2-30).

These certificates have been issued by construction managers, works managers, or contractor's representatives - depending on the type of work conducted.
The exact type of document depends on the nature of works carried out in the following manner:

- In case of construction: a certificate from the construction manager confirming the completion of the construction,
- In case of an expansion: a certificate from the construction manager
- In case of reconstruction or adaptation: a certificate from the contractor's representatives

Furthermore, as specified in the measure description, **the investment shall not include the purchase of land.**
The rules for the relevant call and for all projects selected under the call (published on the website https://www.frse.org.pl/kpo-bcu-wnioskowanie, checked on 7th March 2024), specify that the purchase of land is considered an ineligible cost (point 7.1.3. section Eligible and ineligible costs). As these rules are binding and directly applicable to all relevant projects selected under the call (points 1.1 and 1.2, section 'Legal basic for the call'), no land purchase could be covered by the investment.

As under Polish law it is not possible to obtain a formal certificate confirming that a specific project did not involve the purchase of land, two types of certificates have also been provided by Poland (pieces of evidence 31-40), to complement the provisions of the rules for the call:

- A certificate issued by the final beneficiary, which confirms that no land was purchased as part of the project.
- A certificate issued by the implementing body, which confirms that the project budget did not include plans for land acquisition and that land purchase was not accounted for in the submitted payment requests.

...purchase of equipment; ...

For each of the ten SSCs concerned, a list of invoices confirms the purchase of equipment for the benefit of the SSC. Thse lists of invoices submitted by Poland, together with the copies of invoices (one for each centre, randomly selected by the European Commission; pieces of evidence No. 41-60) show that various types of equipment – including both objects used as educational, teaching aids as well as elements of the building's equipment have been purchased for each of the SSCs concerned.

...institutional set-up of the Centres, including the involvement of sectoral organisations; ...

For all ten SSCs concerned, regardless of their status (public vs. private), their statutes have been adopted by the relevant institutions. These statutes contain provisions on the SSC managing body, competences of key actors (head of the SSC, pedagogical council etc.), as well as rules of cooperation with sectoral organisations. Therefore, these statutes comprehensively cover the institutional set-up of the Centres (pieces of evidence No. 61-78).

.... hiring of staff; ...

Ten lists of contracts, including information on the type of contract, the employee's first name, surname, and position, together with the copies of employment contracts (one example for each centre, randomly selected by the European Commission) confirm the employment of SSC staff for all ten SSCs (pieces of evidence No. 79-98).
For each SSC, the lists mentioned were signed by the person or persons authorized to represent the given SSC. They demonstrate that a wide variety of staff has been hired for the ten SSCc, ranging from teachers, through administrative employees, to management of the centers.

a set of curricula to be delivered at the centre, with chosen courses containing green and digital dimensions for each centre

The lists of curricula submitted by Poland, together with the copies of curricula (one example for each centre, randomly selected by the European Commission; pieces of evidence No. 99-118) demonstrate that for all ten SSCs curricula to be delivered were created and that chosen courses contain dimensions related to skills key for the labour market needs, including green and digital dimensions.

In addition, the measure description requires that **"No curricula and vocational training courses shall be related to fossil fuels".**

The lists of courses and curricula submitted by Poland (pieces of evidence No. 99-118) demonstrate that no elements related to fossil fuels fall into the scope of courses provided in the ten SSCs.

The construction of new buildings shall be in compliance with the Near Zero-Energy Buildings standard, as set out in the Energy Performance of Buildings Directive.

For the construction, as outlined above, the construction or construction works have been carried out and completed in case of all SSCs. According to the Energy Performance of Buildings Directive, Member States shall ensure that new buildings occupied and owned by public authorities are nearly zero-energy buildings. For the ten SSC, actions related to the construction of new buildings from the ground up were carried out as part of two projects:

- KPO/22/BCU/W/0009, Sectoral Skills Centre in the Field of Floristry – Energy Performance Certificate No. SCHE/7579/206/2023;
- KPO/22/BCU/W/0044, Sectoral Skills Centre for Ore Mining 4.0 – Energy Performance Certificate No. SCH/28626/21/2023

In case of both projects, the relevant certificates confirm DNSH compliance achieved by meeting the standards for Nearly Zero-Energy Buildings, in line with the current building laws in Poland (pieces of evidence 2-30).

Feasibility studies should be conducted prior to the investment completion.

Feasiblity studies submitted by applicants for the relevant calls for proposals (pieces of evidence No. 119-128) confirm that feasibility studies were conducted for each centre prior to the investment completion. As comprehensive documents containing the analysis of socioeconomic environment of the centre, demand projections, and a legal-institutional analysis among others, feasibility studies fed into the implementation of the investment.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: A51G Entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts: - introducing changes to public employment services and active labour market policies to increase labour force participation, - lowering the administrative barriers to employment of foreigners, - simplifying the process of concluding certain contracts.

Related Measure: A.4.1 Effective institutions for the labour market.

Qualitative Indicator: Provision in the laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts indicating the entry into force.

Time: Q2 2024

1. Context:

The objective of the reform is to increase the labour market participation in order to contribute to higher productivity, crisis resilience and competitiveness of the Polish economy. The measure also explores ways for enhancing the use of collective agreements and of a single labour contract as effective ways to increase flexibility of the labour market.

Milestone A51G is composed of three pieces of new legislation regarding i) public employment services, ii) employment of third country nationals and iii) electronic conclusion of certain employment contracts.

Milestone A51G is the second milestone of the reform, and it follows the completion of milestone A53G on the potential for collective agreements and a comprehensive study on a single labour contract (under the second instalment). It will be followed by milestone A52G on the adoption of new standards and a performance framework on the functioning and coordination of Public Employment Services, and milestone A54G on implementing reform priorities as identified in the consultation on collective agreements (both under the sixth instalment).

The measure has a final expected date of implementation on 31 December 2024.

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	Copy of law of 20 March 2025 on Labour Market and Public Employment Services which was published on 12 May 2025 (Official Journal 2025, item 620)	The law contains the provisions on Public Employment Services and Active Labour Market Policies https://dziennikustaw.gov.pl/DU/rok/2025/pozycja/620
3	Copy of law of 20 March 2025 on Conditions for Entrusting Employment of Foreigners in the	The law contains the provisions on employment of foreigners https://dziennikustaw.gov.pl/DU/rok/2025/pozycja/621

	Territory of Poland which was published on 12 May 2025 (Official Journal 2025, item 621)	
4	Copy of law on the Information System for Handling Certain Contracts which was published on 16 November 2022 (Official Journal 2022, item 2754)	The law contains the provisions on facilitating the conclusion of certain job contracts https://dziennikustaw.gov.pl/DU/rok/2022/pozycja/2754

3. Analysis:

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

Entry into force of three new laws

1. On Public Employment Services and Active Labour Market Policies, to increase participation in employment by:

The law on Labour Market and Public Employment Services of 20 March 2025 (hereafter 'the Act') was published in the Official Journal of Poland on 12 May 2025. Pursuant to its Article 461, it entered into force on the first day of the month following the expiry of 14 days from the date of the publication, that is on 1 June 2025.

[...] which shall introduce new provisions:

(i) extending the group of clients of employment offices to include professionally inactive persons

According to Article 16 of the Act, the District Labour Offices (*Powiatowe Urzędy Pracy)* and the Voivodeship Labour Offices (*Wojewódzkie Urzędy Pracy)* are part of the public employment services in Poland and are responsible for the implementation of the tasks defined by the Act. Regarding the clients of those offices, Article 2(17) of the Act introduces a concept and definition of a professionally inactive person. It is someone above the age of 18 years who does not currently form part of the labour force because the person is not employed or otherwise engaged in gainful employment or business and is not registered with a District Labour Office as an unemployed person or job seeker. The extension resulting from the Act, compared to the previous legal status, consists in including such persons in the group of clients of employment offices at the level of *poviat* (District Labour Offices) and *voivodship* (Voivodeship Labour Offices), as specified in Article 38(1) sub-paragraph 25 and Article 32(1) sub-paragraph 29 of the Act, respectively (evidence no. 2).

As clients of the relevant labour offices, professionally inactive people can receive support in the job placement and career guidance, in accordance with, respectively, Article 81 and Article 87 of the Act. The support in the job placement includes providing information on job offers disseminated via the portal 'ePraca' and other publicly available databases, assistance in establishing and maintaining contacts with employers, for example by organising job fairs, in creating a digital CV and uploading it in a CV data base, specified in Art. 84 of the Act, and in the job offers base 'ePraca', specified in Article 83 of the Act. Both databases are manged by the ministry in charge of labour and can automatically link job vacancies and employers' requirements with the digital CV. In addition, as

specified in Article 86(3) sub-paragraph 2 of the Act, the professionally inactive persons have access to services offered under the European Employment Services (EURES) network.

As part of the support in the form of career guidance, the economically inactive people can be assisted in choosing or changing a profession, place of work, education or training, and in planning the professional development (Article 87(1), evidence no. 2).

(ii) identifying and reaching out to economically inactive people

According to Article 32(1) sub-paragraph 29 and Article 38(1) sub-paragraph 25, respectively, of the Act, identifying and reaching out to professionally inactive people is the task of voivodship and poviat governments. The governments at both levels should initiate and carry out information campaigns and projects aimed at identifying and reaching out to professionally inactive people, informing them about the possibilities of using the assistance laid down in the Act, and motivating them to taking up professional activity. The implementation of such projects aimed at identifying and reaching out to professionally inactive persons can be financed from the Labour Fund, as per Article 300(3) sub-paragraph 28 of the Act (evidence no. 2).

Other means of identifying and reaching out to professionally inactive persons are local information and consultation points. Pursuant to Article 40(1) of the Act, such points can be set up at the level of a commune (*gmina*), outside the District Labour Office's main seat, and perform the tasks of the District Labour Office. In particular, they can disseminate information on the services and forms of assistance for unemployed, jobseekers and the unregistered, including the economically inactive people.

To facilitate contact between such persons and the relevant employment office, in line with Article 43(1) sub-paragraph 1(b) of the Act, a professionally inactive and unregistered person can set up an individual account in the IT system managed by the ministry in charge of labour. It is designed particularly for delivering information about job offers matching their professional CVs, and other official communications.

(iii) introducing an obligation for employers from the public and private sectors (for entrepreneurs who use public funds, such as by participating in tenders) to submit job offers to the Central Job Offers Database

As per Article 83(2) sub-paragraph 1 of the Act, job offers must be submitted to the central job offers database, that is portal 'ePraca', by the public and private entities listed in Article 4(1) of the Law on Access to Public Information published on 27 April 2022 (Official Journal 2022, item 902). These are in particular:

1) public authorities;
2) economic and professional self-government bodies;
3) entities representing the State Treasury in accordance with separate regulations;
4) entities representing state legal entities or legal entities of local government and entities representing other state organizational units or organizational units of local government;
5) entities representing other persons or organisational units that perform public tasks or dispose of public property, and legal persons in which the State Treasury, local government units or economic or professional self-governments have a dominant position within the meaning of competition and consumer protection regulations.

All the above-mentioned entities, including private entities indicated in Article 4(1) sub-paragraph 5 of the Act on Access to Public Information are obliged under Article 83(2) sub-paragraph 1(a) of the Act to submit their job offers to ePraca.

(iv) increasing access to lifelong learning for jobseekers by financing from the Labour Fund of both training costs and certification of the acquisition of knowledge and skills, including professional qualifications

Article 300(2) of the Act, specify the forms of support for jobseekers financed from the Labour Fund. In particular, the Labour Fund covers the cost of (i) training, such as job search skills training requiring specialist knowledge, referred to in Article 87(5) of the Act, and training courses aimed at acquiring knowledge, skills or qualifications, increasing the chances of taking up and maintaining employment or other gainful employment or economic activity, chosen by jobseekers or by a head of district (*starost*) referred to in Article 99(1) subparagraph 1 and 2 of the Act; (ii) providing evidence of acquisition of knowledge and skills or of obtaining a document confirming the acquisition of knowledge and skills referred to in Articles 99(1) sub-paragraph 3 of the Act, fees for proceedings and for issuing the decision on recognition of professional qualifications to pursue a regulated profession or to engage in or exercise of a regulated activity referred to in Article 99(1) sub-paragraph 7 of the Act (evidence no. 2).

The Labour Fund is used to finance a lifelong learning voucher that is a guarantee of financing or co-financing of an education activity chosen by the unemployed or jobseeker as referred to in Article 107 of the Act. The voucher can be used to cover the cost payable to a training institution for the delivery of one or more training courses, to an organiser of postgraduate studies, costs of confirmation of the acquisition of knowledge and skills or costs of obtaining documents confirming the acquisition of knowledge and skills.

(v) introducing a new form of support (a voucher for continuing education) for both employed and unemployed.

The Act provides for the introduction of a new voucher for continuing education ("*bon na kształcenie ustawiczne",* hereafter referred to as "education voucher"). As per Article 300(2) paragraph 4 of the Act, the education voucher is financed from the Labour Fund. Article 107 of the Act lays down the rules for the award of the education voucher and types of educational activities it can cover. The education voucher is granted upon application by an unemployed person, referred to in Article 2(1) of the Act, or a jobseeker referred to in Article 2(24) of the Act and defined as a person seeking a job, other gainful employment or other form of assistance, and registered in a *poviat* labour office. As per Articles 55 to 59 of the Act, the category of jobseekers includes jobseekers who are currently employed.

The education voucher laid down in Article 107(1-2) of the Act can be considered a new tool supporting the lifelong learning of unemployed and employed jobseekers registered in the District Labour Office. Previously (until the entry into force of the Act), based on the Act of 20 April 2004 on employment promotion and labour market institutions (Official Journal 2004, item 1001), a training voucher could be granted only to people unemployed and up to 30 years of age. The new education voucher can be granted without age limitations, and it is available for both unemployed and jobseekers.

2. To lower the administrative barriers and streamline procedures concerning employment of foreigners:

The Law on Conditions of Admissibility of Entrusting Employment to Foreigners on the Territory of the Republic of Poland was published in the Official Journal of Poland on 12 May 2025 (evidence No. 3, hereafter 'the Law'). Pursuant to its Article 113 it entered into force on the first day of the month following the expiry of 14 days from the date of the publication, that is on 1 June 2025. Pursuant to its Articles 1 and 2, it is applicable to third country nationals.

[which shall introduce new provisions:]

(i) it shall be possible for the Public Employment Services to create specialised services within PES (not a separate office) to support foreigners on the labour market, for both employed and unemployed

According to Article 83 of the Law, the Public Employment Services may create dedicated specialised information points to support foreigners on the labour market. Those information points are created within the existing District Labour Offices (*Powiatowe Urzedy Pracy*) and therefore not as separate offices. They provide necessary information regarding the legal conditions of working on the territory of Poland, as well as general legal and administrative support to foreigners entering the Polish labour market. The information points are dedicated to all foreigners, both employed and unemployed, as per Article 83 of the Law.

(ii) the role of the Public Employment Services shall increase in the process of issuing work permits for foreigners, which shall make it more efficient

According to Articles 64-65 of the Law (evidence no. 3), the District Labour Office (being one of the entities of the Public Employment Services in Poland) will have a key role in legitimising the employment of foreigners for a period up to 24 months, by accepting the employment declarations submitted electronically by the employers. According to the new provisions, the District Labour Offices discharge the public administration services, namely Voivode (*Wojewoda*), compared to the previously applicable laws. The acceptance of the work declaration signifies that the work of foreigners is legitimised for the period up to 24 months. To accept the declaration, the District Labour Office will have to verify among others a sufficiently high remuneration for the work, correctness of the data provided, and the documents submitted, the lack of criminal record of the employer and foreigner, as well as compliance with the relevant fiscal and social obligations of the employer. This strengthens the role of the Public Employment Service in the process of issuing work permits and given the fully digital form of the process, it makes it more efficient. Moreover, according to Article 31(3) of the Law, at the justified request of the Director of the District Labour Office, the list of professions for which the employment of foreigners will not be possible, will be created. The list will have to consider the conditions on the local labour market such as unemployment rate and existence of group layoffs on the local market. The list will directly impact on whether a work permit can be issued. This new responsibility of the District Labour Office to create a list of professions for which the employment of foreigners will not be possible increases its role in the process of issuing work permits. This provision also streamlines the previously used process of employing foreigners since it clarifies in which professions foreigners can be employed in each *poviat*, while earlier such considerations were made on a case-by-case basis.

(iii) provisions laying down a framework for the full digitalisation of procedures related to obtaining a work permit for foreigners shall enter into force

The Law introduces the framework for the full digitalisation of processes related to issuing work permits for foreigners. This concerns all processes related to such permits, such as applying for a work permit, issuing it, as well as sending appeals or complaints, as per Article 72. The documents can be signed by electronic signatures or trusted profiles, pursuant to Article 72(8) of the Law. Moreover, the provision in the Law provides for a facilitated electronic communication between the different services involved in the process of issuing the work permit, for instance regarding the criminal record, compliance with tax and social obligations or personal data, according to Article 75 of the Law.

(iv) framework for integration and provisions to strengthen control services to monitor the legality of employment shall enter into force.

Regarding the framework linked to integration of foreigners, pursuant to Article 78 of the Law, an activisation program for foreigners residing on the territory of Poland is foreseen. The program is to be prepared by the minister in charge of labour, and it can cover the support of foreigners on the labour market, as well as their integration and social activity. Financing for such programs will be secured by the dedicated Labour Fund within the state budget, pursuant to Article 78(3) of the Law. Moreover, the Minister in charge of labour can also dedicate funds from the Labour Fund to language courses for foreigners which reside legally on the territory of Poland and possess a medical profession diploma, pursuant to Article 82 of the Law.

Regarding the provisions on strengthening control and monitoring the legality of employment, pursuant to Articles 90, 91 and 92 of the Law, the Law introduced a possibility that the National Labour Inspection and Borders Control Services perform a control of the legality of employment of foreigners without an earlier warning of the employer, and impose a fine up to 10 000 PLN. This provision strengthens their role in monitoring the legality of employment. Moreover, pursuant to Article 76(1) sub-paragraphs 5-6 of the Law, the National Labour Inspection and Border Control Services can obtain electronic access to information on foreigners stored in the central register, which will facilitate their work of verifying legality of employment and of the stay of foreigners.

[Entry into force of three new laws, which shall introduce new provisions]

3. On electronic conclusion of certain contracts, in order to simplify the hiring process. Legal regulations shall introduce the possibility to conclude and settle certain employment contracts in an electronic way, integrated with social security and tax systems. (…)

[which shall introduce new provisions:]

The law on the Information System for Handling Certain Contracts was published in the Official Journal of Poland on 16 November 2022 (hereafter 'the law of 16 November 2022). It entered into force 30 days after its publication on 23 December 2022, pursuant to its Article 25 (evidence No. 4).

The law of 16 November 2022 simplifies the hiring process for employment contracts, contracts of mandate, contracts for the provision of services, or activation contract between parent and a nanny, pursuant to its Article 1. It concerns micro-entrepreneurs, entities employing no more than nine persons who are not micro-entrepreneurs, farmers, as well as natural persons, including parents employing nannies, pursuant to Article 1(3) of the law of 16 November 2022. The conclusion, modification or termination of such contracts will be possible to be signed electronically through an IT system created for the purpose of implementation of the law of 16 November 2022 (hereafter "System", according to Article 4(1) of the law of 16 November 2022.

The system will also provide a possibility of settling certain tax and social obligations resulting from the employment contract, by connecting it to the relevant tax and social security systems. According to Article 4(2) of the law of 16 November 2022, the employer, the principal or the parents will be able to transmit to the Social Insurance Institution's (ZUS) IT system the relevant data relating to the social insurance or health insurance. Also, pursuant to Article 4(1) sub-paragraph 10, the System will be integrated with the tax system and allow to automatically transfer the information about the contributions paid for the purpose of the personal income tax to the tax office.

(…) This shall facilitate the process of entering into an employment relationship.

In addition to the possibility of signing contracts electronically and the integration with the social security and tax systems described above, the System will provide readily available templates for documents needed for signing of employment contracts, according to Article 5(8) of the law of 16

November 2022. In addition, the system will reduce the administrative burden linked to having a new employment relationship, such as automatically calculating the amount of annual leave to which the employee is entitled pursuant to Article 4(1) sub-paragraph 5 of the law of 16 November 2022 and issuing a job certificate, as foreseen in Article 4(1) sub-paragraph 7 of the law of 16 November 2022. In order to facilitate the process of signing the contracts between the two sides of the contract, employment contracts can be concluded by means of a qualified electronic signature, personal signature, or trusted signature, according to Article 5(4) of the law of 16 November 2022.

The law may provide for a reasonable transitional period for the effective application of the provisions, necessary to develop the IT system.

The System will be operational within three years of the date of entry into force of the law of 16 November 2022, pursuant to its Article 23(2), i.e. by 23 December 2025. The time needed for the IT system development is reasonable considering the interconnection of the system with other systems as well as the number of the new contracts that have to be integrated.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A57G Adoption of quality standards for childcare, including educational and care standards of services for children up to three years of age

Related Measure: A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three

Qualitative Indicator: Provision in the relevant laws indicating the entry into force

Time: Q2 2024

1. Context:

The objective of the reform is to increase labour market participation of parents by improving access to high-quality childcare for children under three years of age. To this end, the reform aims to (i) streamline the management of funds for the creation and functioning of childcare facilities; (ii) implement a stable long-term domestic financing of childcare services; as well as (iii) implement a set of binding minimum education and quality standards for childcare facilities.

Milestone A57G requires the adoption of quality standards for childcare, including educational and care standards of services for children under three years of age. It consists of: (i) the completion and publication of an independent analysis of existing standards of care and education for children up to three years of age, (ii) the subsequent adoption of quality standards for childcare in the form of a regulation, and (iii) the amendment of the Act of 4 February 2011 on the care of children up to three years of age, which should make the minimum standards binding for childcare providers.

Milestone A57G is the second step in the implementation of the reform. It follows milestone A59G related to organisation of the system of financing of the creation and functioning of the childcare facilities (under the first instalment). It is accompanied by milestone A58G under the same, fifth instalment on to the entry into force of an act ensuring long-term domestic financing of childcare services for children up to the age of three.

The reform has a final expected date for implementation on 30 June 2024.

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	Copy of the analysis of existing standards of care and education for children up to three years of age by the Institute of Labour and Social Affairs (IPISS). The document, entitled Recommendations for the development of quality and education frameworks, guidelines and standards for care services for children under the age of three (the "Final Expert opinion"), was published on 30 October 2023.	Study commissioned by the Ministry of Family, Labour and Social Policy to assess the current state of play of childcare standards in Poland. The analysis was carried out taking into account the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02). The document is available at this link: https://www.gov.pl/web/rodzina/standardy-opieki-sprawowanej-nad-dziecmi-w-wieku-do-lat-3.

3	Copy of the document titled the "Care System Analysis", published on 30 October 2023 on the Ministry of Family, Labour and Social Policy website.	Analysis and assessment of the quality and availability of the system of early childhood education and care up to three years in Poland as regards compliance with the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02). The document is available at this link: https://www.gov.pl/attachment/3f62f2d6-68b2-4187-a04d-b1189eeb8335
4	Copy of the Regulation of 13 December 2024 of the Ministry of Family, Labour and Social Policy on standards of care for children under the age of three published on 19 December 2024, entering into force on 1 January 2026 (Journal of Laws 2024, item 1882).	Regulation on quality standards for childcare, including both educational guidelines and standards of care services for children under three years of age. The document is available at this link: https://dziennikustaw.gov.pl/DU/2024/1882
5	Copy of the Pre-consultation report by the Ministry of Family, Labour and Social Policy on the public draft of new quality standards for childcare for children under the age of three (the "Pre-consultation Report"). The document was published on the website of the Ministry of Family, Labour and Social Policy on 22 October 2024.	Pre-consultation report detailing the participants, summarising the contributions and specifying how they were taken into account. The document is available at this link: https://www.gov.pl/web/rodzina/raport-z-prekonsultacji-publicznych-projektu-nowych-standardow-jakosci-opieki-nad-dziecmi-do-lat-3.
6	Copy of the Consultation report by the Ministry of Family, Labour and Social Policy on the draft Regulation on care standards for children under the age of three (the "Consultation Report"). The document was published on the website of the Ministry of Family, Labour and Social Policy on 13 December 2024.	Consultation report detailing the participants, summarising the contributions and specifying how they were taken into account. The document is available at this link: https://www.gov.pl/web/rodzina/przebieg-procesu-legislacyjnego-rozporzadzenia-dot-standardow-opieki-nad-dziecmi-w-wieku-do-lat-3.
7	Copy of the Act of 15 May 2024 on supporting parents in working life and raising their children – Active Parent, published on 12 June 2024 (Journal of Laws, item 858).	Act amending the Act of 4 February 2011 on the care of children up to three years of age and making the quality standards adopted with the Regulation of 13 December 2024 compulsory for childcare providers.

3. Analysis:

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

Independent analysis of existing standards of care and education for children up to three years of age and access to high-quality and affordable early childhood education and care systems.

Moreover, in line with the measure description, **the reform shall consist of carrying out an independent analysis of existing care and educational standards for children up to three years of age […]**

The Ministry of Family, Labour and Social Policy commissioned an independent analysis of the existing standards of care and education for children under the age of three and access to quality and affordable early childhood education and care systems. The report "Recommendations for the development of quality and education frameworks, guidelines and standards for care services for children under the age of three" (hereafter: Final Expert Opinion, Evidence No. 2) was prepared by a team of experts of the Institute of Labour and Social Affairs (Instytut Pracy i Spraw Socjalnych, IPISS). It provides an overview of existing legal provisions and arrangements for ensuring access and quality of early childhood education and care (ECEC). It is based on both qualitative research (through individual interviews) and quantitative research carried out in childcare services for children under three years of age in Poland, such as nurseries, children's clubs and with professional employed carers (Final Expert Opinion, page 6).

Access to and availability of high-quality and affordable early childhood education and care is assessed in Chapter 2 of the Final Expert Opinion through an analysis of existing legal provisions, the implementation by the Ministry of Family and Social Policy of the Service Programme for the Development of Care Institutions for Children under three years of age "Maluch+" (since 2011), and available statistics and studies carried out during the project (Final Expert Opinion, pages 7 to 16).

The existing standards of care and education are further analysed and presented in the Final Expert Opinion with a focus on:

- Childcare services staff (Final Expert Opinion, chapter 3, pages 17 to 30);
- Curricula for children to support them in cognitive and non-cognitive development (Final Expert Opinion, chapter 4, pages 31 to 37);
- Monitoring and evaluation of care outcomes (Final Expert Opinion, chapter 5, pages 37 to 40);
- Governance and funding (Final Expert Opinion, chapter 6, pages 41 to 45).

The analysis shall be done taking into account the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02) [...]

The analysis takes into account the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02), particularly the Council Recommendation's Annex on the EU Quality Framework for Early Childhood Education and Care. The ten quality statements included in the EU Quality Framework are listed in the Final Expert Opinion (page 5) and analysed according to the five broad areas for ECEC quality assessment (access, staff, curriculum, monitoring and evaluation, and governance and funding) in Chapters from 2 to 6, as reported above.

The Final Expert Opinion (evidence No. 2) reports the results of the interim report "the Care System Analysis" (evidence No. 3), which provides an in-depth analysis of the quality and availability of ECEC standards in Poland assessed against the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02).

Overall, the Care System Analysis (evidence No. 3) suggests that Poland has made progress in improving the accessibility and quality of ECEC, although some challenges persist. These include urban-rural disparities in access to ECEC services, with rural areas registering a smaller increase in institutional care places compared to urban areas (evidence No. 3, page 61). In addition, the analysis notes that children with disabilities are only a very small group among all children in care (evidence No. 3, page 61) and that despite actions taken to improve quality of services and the professionalisation of staff, the country lacks a coherent national or regional framework for quality and standards for early childhood education and care (evidence No.3, pages 21 and 27).

[...] and shall be presented in a report to be published by the Ministry of Family, Labour and Social Policy.

The report ('Final Expert Opinion', evidence No.2) containing the results of the analysis was published on the website of the Ministry of Family, Labour and Social Policy on 30 October 2023.

A regulation on quality standards for childcare, which shall include educational and care standards of services for children up to three years of age

Moreover, in line with the measure description, **the reform shall consist of […] developing relevant care and educational quality standards for childcare services that take into account the analysis**

The Regulation of 13 December 2024 of the Ministry of Family, Labour and Social Policy on standards of care for children under the age of three (Journal of Laws 2024, item 1882, Evidence No. 4) sets up both educational and care standards of services for children under three years of age. As per its paragraph 10, it will enter into force on 1 January 2026.

Pursuant to its paragraph 1, the Regulation of 13 December 2024 lays down education and care standards of services for children up to three years of age addressed to nurseries and children clubs' operators, entities employing daily carers and self-employed daily carers. The Regulation of 13 December 2024 divides the standards between:

1) "necessary standards", namely those minimum binding standards that childcare providers shall take into account when organising the care of children up to the age of three, further divided between:
    a. Standards required for compliance before entering in the register of childcare providers;
    b. Standards required for compliance when operating a care institution;

    These standards are listed in Annex 1 to the Regulation (Table 1 and Table 2).

2) "quality improvement standards", meaning optional standards aimed at improving the quality of childcare services that can be adopted by childcare providers. These optional quality standards are listed in Annex No. 2 to the Regulation.

The quality standards introduced with the Regulation of 13 December 2024 (evidence No. 4) take into account the findings of the independent analysis of existing standards of care and education for children up to three years of age (Final Expert Opinion, evidence No. 2). For instance, the analysis recommends the introduction of a quality framework taking into account standards of care and parental participation (Final Expert Opinion, chapter 7, page 47).

The expert opinion also provides recommendations regarding the adoption of quality frameworks at national level which define pedagogical objectives and provide guidance for a high-quality learning environment (e.g. developing communication skills, interacting with others, establishing social ties and respecting diversity; shaping and training of concentration and attention skills; language teaching) (Final Expert Opinion, chapter 7, page 47). In line with these recommendations, the quality standards introduced with the Regulation of 13 December 2024 provide a binding framework at national level of quality requirements for childcare services. These, among other objectives, aim at fostering children's sense of belonging and attention to others, providing children with the conditions to learn and experience the surrounding world, creating an environment for children to speak, listen and communicate, including enriching children's vocabulary (evidence No. 4, page 6 and 7).

A regulation on quality standards for childcare […] shall be publicly consulted and agreed on by the Ministry of Family, Labour and Social Policy with the stakeholders.

Before adoption, the draft standards of care and education for children up to three years of age were subject of a pre-consultation process. The report on the pre-consultation of the public draft of new quality standards for childcare for children up to three years of age (hereafter "the Pre-consultation Report", evidence No. 5) states that the draft standards were made available on the website of the Ministry of Family, Labour and Social Policy on 23 May 2024. The deadline for comments expired on 7 June 2024. In addition, a pre-consultation meeting was held on 3 June 2024 between the ministry and representatives of 15 institutions and organisations involved in the care of children up to three years of age. These included foundations, national associations of nurseries, non-governmental organisations, representatives of academia and municipalities (evidence No. 5, pages 1 and 2).

A public consultation on the draft of the new Regulation started on 21 October 2024 and lasted 21 days. The Consultation Report by the Ministry of Family, Labour and Social Policy on the draft Regulation on care standards for children under the age of three (hereafter "The Consultation Report", evidence No. 6) details the participants and summaries of contributions to the public consultation. It also specifies how comments were taken into account in the draft Regulation. On 28 November 2024, the draft Regulation received a favourable opinion from the Joint Commission of the government and territorial governments (*Komisji Wspólnej Rządu i Samorządu Terytorialnego*)(evidence No. 6, page 1).

The law may provide for a reasonable transitional period for the effective application of the adopted standards by childcare services.

Pursuant to paragraph 10 of the Regulation of 13 December 2024 (Evidence No. 3), the Regulation will enter into force on 1 January 2026. The delayed entry into force of the regulation will allow for an adjustment period for childcare services to ensure sufficient time to adjust to the new standards, without discouraging childcare providers from creating new care places at the culmination stage of the implementation of the Active Toddler (a*ktywny maluch*) 2022-2029 programme for the development of care institutions. This will also allow private entities, which constitute the majority of care institutions for children up to three years of age in Poland, to adapt to the new provisions.

Entry into force of an amendment of the Act of 4 February 2011 on the care of children up to three years of age shall make the minimum standards binding for childcare providers.

Moreover, in line with the measure description, **the reform shall consist of […] implementing relevant legal changes to make the minimum standards binding for childcare providers to support the high quality of education and care from an early age.**

Article 68 of the Act of 15 May 2024 on supporting parents in working life and raising their children – Active Parent (hereafter the "Act of 15 May 2024", Evidence No. 7) amends the Act of 4 February 2011 on the Care for Children under three years of age and makes the minimum standards (i.e. the "necessary standards" introduced with the Regulation of 13 December 2024, Evidence No. 2) binding for childcare providers.

Pursuant to Article 88 of the Act of 15 May 2024, the Act entered into force on 1 October 2024. Relevant provisions in Article 68, amending the Act of 4 February 2011 on the Care for Children

under three years of age, entered into force on 28 June 2024, 1 June 2025 and 1 January 2026 as described below.

As part of the amendment to the Act of 4 February 2011 on the Care for Children under three years of age, introduced pursuant to Article 68 of the Act of 15 May 2024 (Evidence No. 7), the following provisions were introduced to the legal system:

- Article 6c of the Act of 4 February 2011 is replaced. The amended Article 6c lays down the right for the minister responsible for family affairs to introduce by means of a regulation standards of care for children up to the age of three, including minimum binding standards ("necessary standards") and optional standards, taking into account the need to provide children under three years of age with high-quality care adapted to their developmental needs. Pursuant to Article 88(2), the amended Article 6c of the Act of 4 February 2011 entered into force on 28 June 2024.
- Article 6d of the Act of 4 February 2011 is amended to make the minimum binding standards ("necessary standards") introduced with Article 6c binding for childcare providers. Pursuant to Article 88(4) of the Act of 15 May 2024, the amended Article 6d will enter into force as of 1 January 2026.
- Article 27(4) point 9a is added, which specifies that the register of childcare nurseries and clubs shall include information that the childcare nursery or club has taken into account the different standards of care laid down: (a) in the provisions issued pursuant to Article 6c, broken down into specific necessary and optional standards, (b) on the basis of separate provisions. Pursuant to Article 88(3) of the Act of 15 May 2024, Article 27(4) point 9a [will enter] into force on 1 June 2025.
- Article 28(2) Point 5a is introduced. It specifies that the application for the registration of children's nurseries or clubs shall include a declaration that the children's nursery or club has taken into account the minimum binding standards ("necessary standards") of care laid down in the provisions issued pursuant to Article 6c. Pursuant to Article 88(3) of the Act of 15 May 2024, Article 28(2) Point 5a [will enter] into force on 1 June 2025.
- Article 46(2) Point 7a is introduced. It specifies that the list of daily carers shall include information that the daily carer took into account the binding standards of care. Pursuant to Article 88(3) of the Act of 15 May 2024, Article 46(2) Point 7a [will enter into force on 1 June 2025.
- Article 46b(2) point 4a is inserted. It specifies that the application for the entry on the list of daily carers shall include a declaration that the daily carer has taken into account the minimum binding standards ("necessary standards") of care. Pursuant to Article 88(3) of the Act of 15 May 2024, Article 46b(2) Point 4a [will enter] into force on 1 June 2025.

The law shall provide for the basis for the Ministry of Family, Labour and Social Policy to support municipalities on conducting quality control.

Pursuant to Article 68 of the Act of 15 May 2024 (Evidence No. 7), amending the Act of 4 February 2011, the following provision was introduced:

- Article 5(2a) allows the minister responsible for family affairs to take measures to ensure the appropriate conditions and quality of care provided for children up to the age of three; in particular to support the mayor of the city in the supervision of the nursery, children's club and day carer. Pursuant to Article 88 of the Act of 15 May 2024, Article 5(2a) entered into force on 1 October 2024.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A58G Entry into force of an act amending the Act on the care of children up to three years of age ensuring long term domestic financing of the childcare services for children up to the age of three.

Related Measure: A.4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three.

Qualitative Indicator: Provision in the act amending the Act of 4 February 2011 on the care of children up to three years old indicating its entry into force.

Time: Q2 2024

1. Context:

The objective of this reform is to improve the access to childcare facilities by reorganising the system of financing for care of children up to three years of age, including by providing for long-term domestic financing of childcare services and setting up quality standards for education and care.

The milestone requires amending the Act of 4 February 2011 on the care of children up to three years of age to ensure long-term financing from national resources for the functioning of childcare services for children up to the age of three.

Milestone A58G is the third and last milestone of the reform. It follows the completion of milestone A59G aimed at implementing a single coherent financing management system for creation and functioning of the childcare services for children up to the age of three (under the first instalment), and it is accompanied by milestone A57G (under the same fifth instalment) related to implementation of binding minimum educational and quality standards for the childcare services.

The reform has a final expected date for implementation on 30 June 2024.

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	Copy of the Act of 15 May 2024 on supporting parents in working life and raising their child – "Active parent", entered into force on 1 October 2024 (Journal of Laws, item 858).	The Act amends the Act of 4 February 2011 on the care of children up to three years of age and introduces a system of domestic financing of childcare services. The Act is available at this link: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20240000858
3	Act of 4 February 2011 on the care of children of up to three years of age, Journal of Laws of 2024, item 338, as amended.	The Act is amended to introduce the system of domestic financing of childcare services. The Act is available at this link: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20110450235

3. Analysis:

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

Entry into force of an act amending the Act of 4 February 2011 on the care of children up to three years of age

The Act of 15 May 2024 on supporting parents in working life and raising their child – "Active parent" was published on 12 June 2024 (Journal of Laws 2024, item 858) (hereinafter 'Active parent Act') evidence No. 2). It entered into force on 1 October 2024 as per its Article 88. The Active parent Act repealed Chapter 8a (Articles 64c-64p) of the Act of 4 February 2011 on the care of children up to three years of age, and the Act of 17 November 2021 on family care capital (hereinafter 'Family care capital Act').

The Active parent Act amends the Act of 4 February 2011 on the care of children up to three years of age (Journal of Laws 2024, item 338, as amended) (Evidence No. 3) by including under Articles 25a, 27(6), 46(5), and 47b(1) an obligation to reduce the nursery, children clubs' or day care providers' fees for the children by the amount of the 'Actively in nursery' benefit for the parents.

[...] which shall ensure a long-term financing from national resources

Furthermore, in line with the description of the measure, **the reform shall also ensure long-term domestic financing of childcare services for children up to the age of three.**

In accordance with Article 55 of the Active parent Act, the tasks arising from this Act (including the benefit *Actively in nursery*) and the operational costs of the task, shall be financed from the state budget or from the Labour Fund that is established as part of the state budget act. Therefore, the financing is from national public resources.

The Active parent Act introduced three new benefits in Article 2:

- Actively at work - a monthly benefit of PLN 1,500 for parents returning to work.
- Actively in nursery – a monthly benefit of up to PLN 1,500 for parents using formal care (nursery, children's club, day care provider), and up to PLN 1,900 for a child with disability.
- Actively at home - a monthly benefit of PLN 500 for parents who take care of their child on their own.

Among the new benefits, 'Actively in nursery' ensures long-term financing for institutional childcare services. As specified in Article 15 of the Active parent Act, the benefit supports parents (or a child's legal guardian) whose child attends one of the three organised forms of childcare, namely a nursery (*żłobek*), children's club (*klub dziecięcy*) or a child day care provider (*dzienny opiekun*). The benefit is available regardless of the family income and amounts up to PLN 1,500 monthly. However, the benefit cannot be higher than the monthly fee paid by a parent for the stay of a child in an institutional care facility (excluding the cost of food).

The fee should not be higher than the cost of the child's stay in a nursery, kids club or with a day care provider, understood as 120% of the average monthly expenditure incurred by local government units to provide care for one child. The limit is announced in the Official Journal of the Republic of Poland "*Monitor Polski*" by 31 March of a given year and stays in force from 1 April of a given year to 31 March of the following year. Pursuant to Article 84 of the Active parent Act, until 31 March 2025, the limit for the fee is set at PLN 2200. The benefit 'Actively in nursery' provides a long-term financing for childcare services for children up to the age of three. The Active parent Act does not specify an end date of the functioning of the benefit. The benefit is directly transferred to the bank account of the nursery operator, child club or day care provider. The payments are monthly and cover the whole period of a child's stay in one of the formal care services, i.e. until the end of

the school year, in which the child reaches the age of three. If it is impossible or difficult to include the child in pre-school education (*przedszkole*), the support is prolonged until the child reaches the age of four.

Pursuant the Article 15 of the Active parent Act, the benefit is available to all children attending a nursery, a children's club or a child day care provider. The lower age limit for the benefit therefore depends on the legal admission age for each type of care institution and is defined in the Act of 4 February 2011 on the care of children up to three years old. The lower limit is 20 weeks in case of a nursery (Article 7.1) and a day-career (Article 36.2), and one year in a children's club (Article 7.2).

[...] for functioning of the childcare services for children up to the age of three.

The system of financial support of childcare services has been streamlined and organised in the framework of the Active Toddler (*Aktywny Maluch*) programme (formerly *Maluch+*) as part of milestone A59G. The 'Actively in nursery' benefit is another form of a broader system of financial support for the functioning of the institutional care for children up to three years of age in Poland. The benefit aims at reducing the costs of care for parents, and thereby, improving affordability of institutionalised childcare services and incentivising parents to use the services.

The benefit is not differentiated according to the type of childcare service (nursery, kids' club, day care provider) nor by location or type of ownership (private or public). As stipulated in Article 15(9) of the Active parent Act, it is transferred directly to the bank account of relevant childcare institution. As reported above, the benefit is linked to the monthly fee for the stay of a child in an institutional care facility, excluding the cost of food. The fee is understood as an expenditure on the functioning of one care place per month, excluding investment and renovation expenditures as per Article 27(4) sub-paragraph 10 of the Act of 4 February 2011 on the care of children of up to three years of age (evidence No 3).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A68G Report to evaluate the impact of measures taken to raise the effective retirement age

Related Measure: A4.5 Extend careers and promote working beyond the statutory retirement age

Qualitative Indicator: Publication of the evaluation report by the Ministry of Family, Labour and Social Policy

Time: Q4 2024

1. Context:

The measure aims to increase workers' ability and motivation to remain in the labour market beyond the retirement age. A tax reform should be implemented for workers who have reached the statutory retirement age to incentivise them to extend their careers.

Milestone A68G requires the publication of a report by the Ministry of Family, Labour and Social Policy to evaluate the effects of the amendments to the personal income tax on the effective retirement. The evaluation should analyse the impact on labour market participation, sustainability of the pension system, public finances and gender equality.

Milestone A68G is the second and last milestone of the reform, and it follows the completion of milestone A67G (under the second instalment), related to the adoption of an amendment to the act on the personal income tax, which reduced the personal income tax for those who reached the statutory retirement age but continue working.

The measure has a final expected date for implementation on 31 December 2024.

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) was satisfactorily fulfilled
2	Copy of the report '*Assessment of the impact of activities aimed at extending professional careers and promoting work beyond the statutory retirement age as a result of changes introduced by the tax reform of the Polish Deal (the so-called PIT-0 for senior)*', by Chłoń-Domińczak Agnieszka, Ruzik-Sierdzińska Anna, Grabowska Izabela, Warsaw School of Economics (SGH); The report was contracted by the Ministry of Family, Labour and Social Policy and	The evaluation report consists of two modules: *I. Desk research analysis*, based on a quantitative analysis of available statistics and *II. Qualitative analysis*, based on replies to surveys conducted in the framework of the evaluation. The report also presents conclusions from

	published on the website of the Ministry of Family, Labour and Social Policy on 19 December 2024 (https://www.gov.pl/web/rodzina/krajowy-plan-odbudowy2)	the evaluation and recommendations for measures to encourage the extension of professional careers.

3. Analysis:

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

Publication of the evaluation report by the Ministry of Family, Labour and Social Policy

The Ministry of Family, Labour and Social Policy published the evaluation report "*Assessment of the impact of activities aimed at extending professional careers and promoting work beyond the statutory retirement age as a result of changes introduced by the tax reform of the Polish Deal (the so-called PIT-0 for senior)*" on the website of the Ministry on 19 December 2024 (Evidence No. 2). The Commission services accessed the link provided by the authorities on 21 February 2025 to verify the publication of the report. This check was completed successfully, confirming that requirement for publication of the report is satisfactorily fulfilled.

The objective of this report is to evaluate the effect of the amendments to the personal income tax on effective retirement age after two years from their introduction. Furthermore, in line with the measure description **after two years from the implementation of the tax incentive, a report to evaluate its effect on the effective retirement age shall be published.** Furthermore, in line with the measure description **after two years from the introduction of the above measure, a report shall be completed to evaluate the effect of the amendments to the personal income tax on the effective retirement age.**

The Report states that its objective was to evaluate the impact of measures aimed at extending careers and promoting work after reaching the statutory retirement age resulting from the Polish Deal tax reform, in particular the 'PIT-0 for senior', which was introduced by the Act of 29 October 2021 amending the act on personal income tax, corporate income tax and some other acts (Journal of Laws of 2024, item 497) - see chapter *Objectives of the analysis and the analytical methods* of the Report (as of page 3).

The report covers a comparative analysis of the state of play of the relevant aspects of the personal income tax framework two years after the entry into force of the legislative amendments to the personal income tax on 1 January 2022. Chapter 1.2 *Assessment of the impact of the 'PIT-0 for senior' tax exemption*; sub-chapter I.2.2 (as of page 27) presents estimates of the effective retirement age following this reform.

This shall analyse the impact on labour market participation,

Chapter I.1 *Occupational activity and use of the tax exemption 'PIT-0 for senior' among persons in statutory pension age* of the Report analyses the impact of the amendments to the personal income tax on labour market participation.

In particular, sub-chapter I.1.1 (as of page 7 of the Report) presents the employment statistics for persons who reached the statutory pension age in 2023 and the preceding decade. Sub-chapter

I.1.2. (as of page 10) presents the uptake of the personal income tax exemption in 2022 and in 2023, providing the total number of benefitting persons as well as a breakdown of beneficiaries by gender, age and geographical region. The total number of persons benefitting from the tax exemption amounted to 125 957 in 2022 and 142 535 in 2023. In both years, women, persons who recently reached statutory pension age, and persons from regions with largest city agglomerations constituted the majority of beneficiaries. Sub-chapter 1.1.3 (as of page 17) presents a comparative analysis of pensioners who chose to both receive pension and continue to work, excluding the possibility to benefit from the tax exemption. Almost four times more persons chose to work and receive pensions rather than work, not receive pensions and benefit from the tax exemption. Sub-chapter 1.1.4 (as of page 21) presents an analysis of job satisfaction as a factor determining the decisions of persons reaching the statutory pension age on whether to retire. In addition, chapter 1.2 *Assessment of the impact of the 'PIT-0 for senior' tax exemption;* sub-chapter I.2.3 (as of page 29) presents estimates of the impact of various choices regarding continued employment of persons who reached the statutory pension age on their net annual income at different age ranging from 60 to 72 years.

on sustainability of the pension system, on public finances

Chapter 1.2 *Assessment of the impact of the 'PIT-0 for senior' tax exemption* of the Report presents the impact of the reform on public finances and the sustainability of the pension system based on the uptake of the tax exemption in 2022 and 2023. The Report estimates that the net gain from introducing the tax exemption for public finances amounted to about PLN 3.1 billion in 2023, which corresponds to about 0.09% of GDP. This means that so far this tax relief has had a limited but notable impact on the sustainability of the pension system and public finances. The report presents also the forward-looking analysis which is carried out under two scenarios: Scenario 1 (optimistic), assuming an increase of the uptake of the tax exemption by 5% in each year; and Scenario 2 (conservative), assuming an increase of the uptake of the tax exemption by 2% each year. The projections extend from 2024 until 2060, with year 2023 as the baseline. Sub-chapter I.2.1 (as of page 24 of the Report) presents estimates of the net impact of the tax exemption on the state Pension Fund in terms of PLN billion for each year of the projection horizon. Under Scenario 1, the projected Pension Fund deficit in 2060 could potentially be smaller by about one third which indicates a substantial positive impact on the sustainability of the pension system. The positive impact can be observed also under Scenario 2, albeit on a smaller scale. Here, the estimation shows that the deficit of the Pension Fund in 2060 can drop by 10% in comparison to the status quo.

and on gender equality.

The data on the uptake of the tax exemption in 2022 and 2023 presented in Chapter I.1 *Occupational activity and use of the tax exemption 'PIT-0 for senior' among persons in statutory pension age;* sub-chapter I.1.2 (as of page 10 of the Report) include, among others, numbers of the benefitting persons according to their gender. This shows that in 2022 and 2023 around three to four times more women than men benefitted from the tax exemption. The estimates of the evolution of the effective retirement age of men and women are presented in Chapter 1.2 *Assessment of the impact of the 'PIT-0 for senior' tax exemption;* sub-chapter I.2.2 (as of page 27) and show also the estimated evolution of the gender gap in the effective retirement age for the two scenarios described above.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: B21aG Implementing Agreement.

Related Measure: B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport.

Qualitative Indicator: Entry into force of the Implementing Agreement.

Time: Q2 2024

1. Context:

The objective of this measure is to create a hydrogen industry in Poland and to increase the use of renewable and low-carbon hydrogen. The measure consists of several actions: (i) a project to support at least the development, construction and implementation of innovative hydrogen-powered transport units; and (ii) a project consisting of a public investment in a subsidy Scheme, in order to incentivise private investment and improve access to finance in Poland's renewable and low-carbon hydrogen production sector.

Milestone B21aG is related to the second project and concerns the entry into force of the Implementing Agreement between Poland and Bank Gospodarstwa Krajowego (hereafter referred to as "BGK").

Milestone B21aG is the first step of the implementation of the third project of the investment. It will be followed by targets B21bG related to the signing of legal agreements with final beneficiaries for an amount necessary to use at least 50% of the RRF investment into the Scheme (seventh instalment), B21cG related to the transfer of EUR 320 million by Poland to BGK for the Scheme (seventh instalment), B21dG related to the signing of legal agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (ninth instalment), and B21eG related to the transfer of an additional EUR 320 million by Poland to BGK for the Scheme (ninth instalment). The investment has a final expected date for implementation on 30 June 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 (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the Implementing Agreement entrusting BGK with tasks linked to the implementation of investment B2.1.1, including annexes (hereinafter referred to as the "Implementing	The Implementing Agreement signed between the State Treasury-Minister for Climate and the Environment and BGK concerning the implementation of the third part of investment B2.1.1. It includes as an Annex: Annex 3: Investment Strategy; and

	Agreement"), signed on 21 November 2024.	Annex 4: Timetable for the implementation of the investment on a quarterly basis.
3	Copy of the electronic signature verification protocol	A document confirming that the Implementing Agreement between the State Treasury-Minister for Climate and the Environment and BGK was signed electronically, including information on the signatories and the timing of the signatures.

3. Analysis:

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

Entry into force of the Implementing Agreement

The Implementing Agreement between the State Treasury-Minister for Climate and the Environment and BGK was signed on 21 November 2024. Pursuant to its Paragraph 26(7) it applies from the date of signature by the last party. Accordingly, the Implementing Agreement entered into force on 21 November 2024 with the signature by the State Treasury-Minister for Climate and the Environment).

Several annexes are attached to the Implementing Agreement, which pursuant to Paragraph 26(5) of the agreement form an integral part of the agreement. Annex 4 of the Implementing Agreement describes the Investment Strategy of the subsidy Scheme (hereinafter referred to as the "Investment Strategy").

In line with the description of the measure, **a public investment in a subsidy Scheme shall take place, in order to incentivise private investment and improve access to finance in Poland's renewable and low-carbon hydrogen production sector.**

Section 3.2 of the Investment Strategy establishes that the support granted concerns public aid for entrepreneurs to carry out projects consisting of the construction of renewable fuels of non-biological origin (RFNBO) or low-carbon hydrogen production installations for the production of RFNBO hydrogen or low-carbon hydrogen in Poland. The same Section defines that the public aid is granted to incentivise private investment by establishing that in addition to the amount of the grant requested, entrepreneurs will also provide their own contribution (own resources or external financing) to cover the costs of implementing the project. The same section also notes that the public aid granted will accelerate the transformation of the Polish economy towards a zero-carbon economy.

In line with the description of the measure, **the subsidy agreements concluded between the Facility and the final beneficiaries aims to result in a total installed production capacity of at least 315 MW of renewable and low-carbon hydrogen.**

Paragraph 5(4) of the Implementing Agreement establishes that the support agreements between BGK and the final recipients of the support will ensure renewable hydrogen of non-biological origin (hereinafter 'RFNBO hydrogen') and low-carbon hydrogen production capacity of at least 315 MW. Pursuant to Section 6 of the Investment Strategy support will be granted to projects consisting of the construction of installations for the production of RFNBO hydrogen and low-carbon hydrogen (including electrolysers and associated and dedicated infrastructure) with a total capacity of at least 315 MW.

In line with the description of the measure, **the Scheme shall operate by providing subsidies directly to the private sector.**

Section 2.1 of the Investment Strategy establishes that only entrepreneurs within the meaning of Paragraph 4 of the Entrepreneurs' Law (Journal of Laws 2024, item 236) engaged in business activity in Poland qualify as eligible final beneficiaries.

In line with the description of the measure, **the Scheme shall be managed by Bank Gospodarstwa Krajowego (BGK) as the implementing partner.**

Pursuant to Paragraph 1(1) of the Implementing Agreement the Ministry for Climate and Environment (hereinafter the "Ministry") entrusts BGK with the implementation of the tasks referred to in Paragraph 3 of the same document in relation to the second part of investment B2.1.1: Investments in hydrogen technologies, hydrogen production, storage and transport referred to in the development plan, and BGK accepts the implementation of the entrusted tasks. Paragraph 3 of the same document specifies that the tasks of BGK shall be the implementation of the investment, including the Investment Strategy in accordance with the established indicators and monitoring of the progress of the investment. Moreover, Sections 2.1 and 4.2 of the Investment Strategy refer to BGK as the implementing partner of the Scheme.

In line with the description of the measure, **the Scheme shall include the following product line: direct subsidies to private entities or public sector entities engaged in similar activities to finance their investments into renewable and low-carbon hydrogen production capacity, including electrolysers, and associated infrastructure.**

Pursuant to Paragraph 3(2) of the Investment Strategy, support under the Scheme may be granted only to enterprises which carry out projects consisting of the construction of RFNBO or low-carbon hydrogen production installations for the production of RFNBO hydrogen or low-carbon hydrogen in Poland. The installation may include, inter alia, electrolysers with associated and dedicated infrastructure to achieve the project's objective of producing RFNBO hydrogen or low-carbon hydrogen.

In line with the description of the measure, **in order to implement the investment into the Scheme, Poland and BGK shall sign an Implementing Agreement that shall include the following content:**

As indicated above, Poland and BGK signed the Implementing Agreement on 21 November 2024. The requirements regarding the content of the Implementing Agreement, are further discussed below.

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

Paragraph 4(4) of the Implementing Agreement establishes that the final decision on whether or not to grant support to selected projects, following an assessment, shall be taken and approved by a simple majority of the Investment Committee. Paragraph 4(5) of the same document establishes that the members of the Investment Committee in the performance of their duties shall be independent from the Government of the Republic of Poland. The procedures for selecting Investment Committee members and for taking final award decisions concerning projects are set out in Section 4.2 of the Investment Strategy.

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

a. The description of the subsidies provided and eligible final beneficiaries taking into account the objective that the subsidy agreements concluded between the Scheme and the final beneficiaries result in an installed production capacity of at least 315 MW of renewable and low-carbon hydrogen.

As aforementioned, Section 3.2 of the Investment Strategy establishes that the support granted concerns public aid for entrepreneurs to carry out projects consisting of the construction of RFNBO or low-carbon hydrogen production installations for the production of RFNBO hydrogen or low-carbon hydrogen in Poland. Section 3.1 of the same document establishes that the value of the support granted for the construction of 1MW of capacity should be less than approximately EUR 2 million and that it is assumed that the amount of support for a single project may not exceed EUR 320 million. Both costing elements are represented as eligibility criteria for projects to receive support in Section 5.4.3 of the same document.

Section 2.1 of the Investment Strategy designates entrepreneurs within the meaning of Paragraph 4 of the Law on Entrepreneurs (Journal of Laws 2024, item 236) engaged in business activity in Poland as eligible final beneficiaries. The same section specifies that support under the Scheme may be granted only to enterprises which carry out projects consisting of the construction of RFNBO or low-carbon hydrogen production installations for the production of RFNBO hydrogen or low-carbon hydrogen in Poland.

Pursuant to Paragraph 5(4) of the Implementing Agreement, BGK shall provide the Ministry with a description of the support provided and of the eligible final recipients of the support. The same Paragraph establishes that the support agreements between BGK and the final recipients of the support will ensure the installation of RFNBO and low-carbon hydrogen production capacity of at least 315 MW.

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

Paragraph 4(3) of the Implementing Agreement establishes that BGK shall select projects taking into account the project selection criteria set out in the Investment Strategy, including the requirement that all supported projects must be economically viable. Section 5(4) of the Investment Strategy specifies the project selection criteria, one of the criteria is that all supported projects must be economically viable.

c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance ((2023) 6454 final). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants and iv) activities and assets related to mining.

Pursuant to Paragraph 4(3)(2) of the Implementing Agreement, supported projects under the Scheme shall respect the 'do no significant harm' principle in line with the Commission Notice – Technical guidance on the application of the 'do no significant harm' principle under the Recovery and Resilience Facility Regulation (2023) 6454 final). Pursuant to Section 3 of the Investment Policy, the activities listed under points (i), (ii), (iii) and (iv) of the above requirement are explicitly excluded. Section 3 of the Investment Strategy establishes that all RFNBO and low-carbon hydrogen projects

will fully respect the principle of "do no significant harm to the environment" in accordance with the DNSH Technical Guidance (2023 6454 final) and excludes the abovementioned list of activities and assets from eligibility.

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

Pursuant to Paragraph 4(3)(3) of the Implementing Agreement, final recipients of support may not receive support under other European Union instruments to cover the same costs. Section 5.4.2 of the Investment Strategy further specifies that it is examined whether the final recipient has already received funding for the same purpose under the development plan [the RRP] or other Union programmes, instruments or funds under the European Union budget for the implementation of the project's scope of work.

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

Paragraph 6(1) of the Implementing Agreement determines the amount covered by the Implementing Agreement. Paragraph 14 of the same document determines the fee structure for the Implementing partner [BGK] which is linked to all costs incurred by the BGK, linked to the implementation of the investment and necessary for its implementation. The quarterly timetable for the implementation of the Scheme, attached as Annex 4 to the Implementing Agreement, includes the periodic payment of fees to BGK.

Pursuant to Section 6 of the Investment Strategy, all funds must be used to achieve the same policy objectives, including those that may arise from unfulfilled contracts after 2026.

Furthermore, in line with the description of the measure, **on the basis of the RRF investment, the Scheme aims at initially providing at least EUR 640 000 000 of subsidies[2].**

Paragraph 6(1) of the Implementing Agreement determines the amount covered by the Implementing Agreement. The Council Implementing Decision states that "*on the basis of the RRF investment, the Scheme aims at initially providing at least EUR 640 000 000 of subsidies*". In light of the contextual interpretation of this requirement from the Council Implementing Decision, it is interpreted that the financing aimed for is not the targeted investment volume, but a value comprising both the financing initially provided and management fees. As such, the financing aimed shall be interpreted together with the requirement assessed above (i.e., "*In order to implement the investment into the Scheme, Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner*"). The total amount of the Scheme and the fee structure have been assessed in the previous paragraph. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

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

[2] This value is not per se the cost, but is the targeted investment volume. This may or may not equal the cost depending on how the instrument is structured, whether leverage will be achieved, and if the Implementing Partner has any costs/fees that are charged.

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

Pursuant to Paragraph 3(11) of the Implementing Agreement, BGK is tasked with the monitoring the implementation of projects. Pursuant to Paragraph 3(12) of the same document, BGK shall ensure that the data used to monitor the implementation of the investment are up-to-date and correct. Paragraph 8(1) of the Implementing Agreement further specifies that BGK is entrusted with monitoring and reporting tasks on the material progress of the implementation of the investment, including indicators on the subsidies mobilized, in accordance with the timetable set out in Annex 4 to the agreement. The monitoring procedure for reporting on the subsidies mobilized is described in Paragraph 8(2-7) of the same document.

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

Pursuant to Paragraph 3 of the Implementing Agreement, BGK is tasked with ensuring, including through appropriate provisions in agreements for project support from the development plan [the RRP], mechanisms to prevent conflicts of interest, corruption and fraud in the investment carried out. Paragraph 18 of the Implementing Agreement specifies the procedure for preventing, detecting and correcting irregularities. Paragraph 2 of the same document defines that these irregularities are those referred to in recital (53) of the RRF Regulation, being fraud, corruption and conflicts of interest.

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

Pursuant to Paragraph 4(3) of the Implementing Agreement, BGK shall select projects for support from the development plan [the RRP] on the basis of the rules and procedures adopted by BGK, taking into account the project selection criteria set out in the Investment Strategy and the requirements set out in the Council Implementing Decision. Section 5.4. sets out the project selection criteria, distinguishing between five types of criteria that projects need to meet in order to be selected: *(i)* formal conditions, *(ii)* horizontal criteria, *(iii)* specific criteria, *(iv)* optional specific criteria, and *(v)* economic and financial criteria.

d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of BGK. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules; and iii) that the requirement that final beneficiaries of the Scheme have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and subsidy agreements are being respected.

Paragraph 16(2) of the Implementing Agreement establishes that, based on internal procedures and risk analysis, BGK will carry out ex-post audits to confirm: 1) the effectiveness of control systems, including in detecting fraud, corruption and conflicts of interest; 2) compliance with the 'do no significant harm' principle and the State aid rules; 3) compliance with the principle of the avoidance of double funding by final beneficiaries; 4) the legality of the transactions carried out and the verification of compliance with the conditions laid down in the Agreement and in the contracts for support of the project under the development plan [the RRP].

Paragraph 16(1) of the same document establishes that all checks on the implementation of projects shall be carried out on the basis of the Audit Plan of the implementing partner [BGK].

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: D38G List of district hospitals selected for support for the creation of long-term and geriatric beds, based on specific selection criteria

Related Measure: D4.1.1 Development of long-term care by modernisation of medical entities' infrastructure at district level

Qualitative Indicator: Publication of the list of selected hospitals

Time: Q2 2024

1. Context:

The objective of investment D4.1.1 is to support projects for the construction or renovation works and purchase of equipment for district hospitals establishing long-term care and geriatric care units or centres. The investment contracts should be attributed in line with the objectives of reform D.1.2 that aims at increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level.

Milestone D38G provides for publication of a list of district hospitals selected for support for the creation of long-term and geriatric beds, based on the specific selection criteria, including local conditions for:
- demographic trends,
- population density,
- long-term care needs,
- long-term care/geriatric services saturation,
- quality of care, and
- compliance with restructuring plans or equivalent documents for a given hospital.

Milestone D38G is the first step of the implementation of the investment. It will be followed by target D39G (under the sixth instalment), related to the number of signed contracts between district hospitals and the Ministry of Health, and target D40G (under the ninth instalment), related to the number of finalised projects. The investment has a final expected date for implementation on 30 June 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 (including all the constitutive elements) was satisfactorily fulfilled.
2	The list of district hospitals selected for support for the creation of long-term and geriatric beds, published by the Ministry of Health on 18 April 2025.	List of district hospitals selected for financial support for the creation of long-term and geriatric beds, as a result of a call for applications, published under the link: https://www.gov.pl/web/zdrowie/wsparcie-

		w-zakresie-rozwoju-opieki-dlugoterminowej-lub-geriatrycznej-poprzez-modernizacje-infrastruktury-podmiot-w-leczniczych-na-poziomie-powiatowym---inwestycjad411 The website was checked by the Commission services on 13 May 2025 and it was confirmed that all relevant documentation was published.
3	Copy of Regulations (*Regulamin*) for the selection of projects for support under the Recovery and Resilience Programme, Component D 'Effectiveness, Accessibility and Quality of the Health System ', Investment D4.1.1 'Development of long-term care by modernisation of medical entities' infrastructure at district level ', call for applications, Warsaw 2024.	The Regulations sets the rules for the call for applications, the assessment of applications and the selection of district hospitals for financial support under the investment.
4	Copy of selection criteria for projects under the Recovery and Resilience Programme, Component D 'Effectiveness, Accessibility and Quality of the Health System ', Investment D4.1.1 'Development of long-term care by modernisation of medical entities' infrastructure at district level '. The document is marked as annex 2.1 in the documentation of the call for applications.	The specific criteria guiding the selection of district hospitals for financial support under the investment.
5	Copy of the template with instructions for a feasibility study for projects implemented under the Recovery and Resilience Programme, Component D 'Effectiveness, Accessibility and Quality of the Health System ', Investment D4.1.1 'Development of long-term care by modernisation of medical entities' infrastructure at district level ', call for applications, Warsaw 2024. The document is marked as annex 1.1 in the documentation of the call for applications.	The template for a feasibility study - one of the documents required as part of each application in the call for applications.
6	Link to the 2022-2026 Map of health needs, available only in electronic version online.	The set of maps of health needs which is binding in the period 2022-2026. Specific maps are referred to in some selection criteria. The website was checked by the Commission services on 13 May 2025 and it was confirmed that all relevant documentation was published. https://basiw.mz.gov.pl/en/maps-of-health-needs/map-of-health-needs-for-the-period-2022-2026/
7	Copy of the Regulation of the Minister of Health of 28 December 2021 on the form of the Investment Project Assessment Instrument in the Health Sector for investments resulting in a change in the scope of provided healthcare services (Journal of	The Regulation specifies the template for application for obtaining the Opinion on the Advisability of the Investment, which is relevant for the criterion on projects being compliant with the National and Regional

	Laws of 31 December 2021, item 2487)	Transformation Plans as set out in the measure description, the formula for calculating scoring points and the minimal number of scoring points for issuing a positive opinion.
8	Copy of the 'Executive document' developed by the Minister of Health in 2023 on the basis of Article 95ba of the Act of 27 August 2004 on health care services financed from public funds and Article 24 of the Act of 16 November 2022 amending the Act on the professions of physician and dentist and certain other acts, entitled *The scope of support for changes in the organizational structure of district hospitals in the field of long-term or geriatric care at the local level in the territory of the Republic of Poland*- the "Executive document of 2023". This was published on 14 July 2023 on the website of the Ministry of Health: https://www.gov.pl/web/zdrowie/wsparcie-zmian-struktury-organizacyjnej-szpitali-powiatowych-w-zakresie-opieki-dlugoterminowej-lub-geriatrycznej	The executive document specifies how to support relevant changes in the organisational structure of district hospitals in order to improve long-term and geriatric care for seniors at local level.

3. Analysis:

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

A list of district hospitals selected for support for the creation of long-term and geriatric beds shall be delivered. Furthermore, the qualitative indicator requires **Publication of the list of selected hospitals.**

The Ministry of Health published the final list of district hospitals selected for support for the creation of long-term and geriatric beds on 18 April 2025 on its website. The Commission services accessed the link provided by the authorities on 13 May 2025 to verify the list of selected projects. This check was completed successfully, confirming that requirement for publication of the list that is satisfactorily fulfilled.

Given the absence of a legal definition of 'district hospital' in the Polish legal system, district hospitals for the need of the implementation of investment D4.1.1 were defined in criterion No 2 *Eligible entity to file an application* of the Selection criteria (Evidence No. 4, hereinafter 'the Selection criteria') as entities providing healthcare services in the form of hospital care in a healthcare facility within the meaning of Article 2(1)(9) of the Act of 15 April 2011 on Healthcare Activities (Journal of Laws of 2023, item 991, as amended), classified as hospitals at reference level I or II in the hospital network (as defined by the Act of 23 March 2017 Amending the Act on Healthcare Services Financed from Public Funds), which provide healthcare services from public funds.

The selection shall be based on a set of criteria which shall include local conditions for:
The documentation for the call for applications was published on the website of the Ministry of Health. The call for applications was open from 18 September 2024 to 7 November 2024. The documentation for the call for applications includes a set of binding Selection criteria for carrying out

the selection of district hospitals for benefitting from the support which ensures transparency of the criteria used. The Selection criteria are clear and include:

a) Twenty-one qualifying criteria (criteria No. 1 to 21), all of which must be fulfilled for an application to be further assessed;

b) Five ranking criteria (criteria No. 22 to 26), to assign scores to applications and establish the list of selected projects.

Pursuant to paragraph 12, point 2 of the Regulations for the call for applications (Evidence No. 3, hereinafter 'the Regulations for the call for applications'), applications are assessed on the basis of the Selection Criteria constituting Annex No. 2.1 to these Regulations. Pursuant to paragraph 12, point 13 of the Regulation for the call for applications, the condition for positive assessment of an application is fulfilment of all the criteria No 1 to No 21.

Local conditions are understood as conditions referring to situation and trends at local, i.e. district, level, in line with the name and description of the investment.

- demographic trends,
The local conditions for demographic trend are included in the Selection criteria as criterion No 22: *Demographic trends*. This ranking criterion considers the projected change in the percentage of the population aged 65 and over in the total population living in the district or city with district rights where the hospital is located, between 2022 and 2040.

- population density,
The local conditions for population density are included in the Selection criteria as criterion No. 23: *Population density*. This ranking criterion considers whether the hospital is located in an area with low population density, measured by the number of inhabitants per square kilometre.

- long-term care needs,
The local conditions for long-term care needs are included in the Selection criteria as criterion No. 24: *Needs related to long-term or geriatric care*. This ranking criterion considers two indicators:

a) Bed occupancy rate in the wards in which beds to be converted have been declared in 2023 or in the last 12 months from the date of formal start of the project;

b) Proportion of patients aged 60 and over who have been provided with services in wards where the potential to convert beds has been identified in the total number of patients, in 2023 or in the last 12 months from the date of formal start of the project.

- long-term care/geriatric services saturation,
The local conditions for long-term/geriatric care services saturation are included in the Selection criteria as criterion no 25: *Level of saturation with long-term care or geriatric care services*. This ranking criterion takes into account multiple indicators:

a) Increase in availability of long-term or geriatric care services, based on the Map of health needs (Evidence No. 6, hereinafter 'the Map of health needs'). In particular, the assessment takes into account the following indicators:

   A.1.a Saturation with inpatient long-term care: the number of inpatient long-term care beds per 100 thousand inhabitants in the district or city with district rights;

   A.1.b Saturation with inpatient geriatric care: the total number of beds in geriatric wards per 100 thousand inhabitants aged 60 and over in a district or city with district rights;

   A.2 Number of beds created or planned to be created as part of the transformation intended for a long-term care ward or a geriatric ward as part of the project;

A.3 Ratio of the number of beds by which the base of beds in hospital treatment will be reduced to the number of beds created or planned to be created for a long-term care ward or a geriatric ward as part of the project (including transformed and newly created beds);

b) Availability of nursing and care services provided as part of long-term care in inpatient conditions in districts or city with district rights, based on the Map of health needs;

c) Demand for services of long-term care and geriatric care in accordance with results of the analysis presented in the document *"The scope of support for changes in the organizational structure of district hospitals in the field of long-term or geriatric care at the local level in the territory of the Republic of Poland"* published according to milestone D2L (Evidence No. 8), based on the Map of health needs. In particular, the assessment considers the following indicators:

C.1. Voivodship in which the hospital is located, rewarding the following voivodeships: Lubelskie, Podlaskie, Podkarpackie, Świętokrzyskie, Opolskie, Łódzkie, Śląskie, Warmińsko-Mazurskie;

C.2. Municipality in which the hospital is located, rewarding urban municipalities in the following voivodeships: Lubelskie, Podlaskie, Podkarpackie, Świętokrzyskie;

C.3. The nursing potential coefficient of a district or city with district rights where the hospital is located.

- quality of care

The local conditions for quality of care are included in the Selection criteria as criterion no 26: *Quality of care*. This ranking criterion considers multiple indicators:

a) Deinstitutionalisation of long-term care within the health care system, rewarding hospitals that provide or plan to provide long-term home care;

b) Proof of the high quality of services: rewarding hospitals that have a valid quality certificate (accreditation awarded by the Minister of Health after the accreditation review conducted by the Centre for Quality Monitoring in Health Care, ISO 9001 – Quality Management System or ISO 27001 – Information Security Management System);

c) Improvement of the quality of health services from the patient's perspective as a result of the project: rewarding hospitals that assume implementation of additional activities aimed at increasing quality from the patient's perspective (patient experience), complementary to the conditions for the provision of guaranteed health care services specified in the provisions of generally applicable law, increasing the comfort and safety of the patient, as well as accelerating the treatment process, such as e.g. new medical equipment, respite zones for patients understood as a separate a room where the patient can spend time with family or other patients, an indoor or outdoor relaxation area;

d) Improvement of the working conditions of the staff providing health services as a result of the project: rewarding hospitals that assume implementation of additional activities aimed at increasing quality from the perspective of the staff providing services, complementary to the conditions set out in the generally applicable law, such as e.g. new equipment, renovated social rooms, additional amenities increasing the comfort of work;

e) Ensuring availability of qualified personnel to provide services in the field of geriatric care and long-term care in inpatient conditions, rewarding hospitals that have supported or plan to support the improvement of the competences and qualifications of the staff working in the hospital, during the period of eligibility of expenditures, and confirmed this in the application documentation.

- compliance with restructuring plans or equivalent documents for a given hospital.
An equivalent document shall contain at least: information on measures to ensure sound financial

condition of the concerned hospital, including details on the nature of these measures, their timeline, their cost and expected financial results, the body responsible for implementation of these measures and the monitoring arrangements.

Criterion No. 20 *Compliance with the restructuring plans or equivalent documents for a given hospital* of the Selection criteria requires compliance with the restructuring plans or equivalent documents for a given hospital. The criterion is met if the hospital has a restructuring plan or other document (e.g. a development plan, a recovery plan, a strategic program) indicating the purposefulness of the project in question. The above-mentioned documents must be attached to the feasibility study (Evidence No. 5, hereinafter 'the Template with instructions for a feasibility study') submitted with the application. Instructions for the preparation of the hospital restructuring or transformation plan or an equivalent document are included in section 4.2. The template with instructions for a feasibility study (Evidence No. 5) contains, among other things, the requirement that the document in question must contain information on measures to ensure a sound financial condition of the hospital, including detailed information on the nature of such measures, their timeline, their cost and expected financial results; information about the body responsible for the implementation of measures to improve the hospital's operations; monitoring arrangements, which provide for establishment and expansion of a long-term care unit or a geriatric unit as part of development plans.

Furthermore, in line with the description of the measure, **the investment shall support projects for necessary construction or renovation works and purchase of equipment for district hospitals establishing, within the transformation plans or the map of health needs, long-term care and geriatric care units or centres.**

Pursuant to paragraph 6, point 1 and point 4 of the Regulations for the call for applications (Evidence No. 3), the object of the call is the selection of applications for the modernisation of infrastructure of district hospitals and/or construction of new infrastructure in district hospitals if their old premises cannot be adapted in an efficient manner as well as the purchase of medical equipment to support the creation of the long-term care and geriatric care units or centres.

Each application must include an Opinion on the Advisability of the Investment (*Ocena Celowości Inwestycji - OCI*) issued by the relevant voivode, which requires that the investment project is conform with the National or Regional Transformation Plan for the relevant voivodship or with the Map of health needs. In particular, this is checked by criterion No 21 *Is the investment in line with the national or regional transformation plan or the Map of health needs?* of the template for application for issuing the Opinion on the Advisability of the Investment, which is annexed to Regulation of the Minister of Health of 28 December 2021 on the form of the Investment Project Assessment Instrument in the Health Sector for investments resulting in a change in the scope of provided healthcare services (Evidence No. 7). The mandatory submission of the Opinion on the Advisability of the Investment is specified in section 3.12 *Possession of the Opinion on the Advisability of the Investment* of the Template with instructions for a feasibility study (Evidence No. 5). This requirement ensures that that the projects supported under the investment fall within the scope of the transformation plans or the map of health needs.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: E16G Establishing tolling system on new roads

Related Measure: E.2.1 Enhance the competitiveness of the railways sector

Quantitative Indicator: km

Baseline: 0

Target: 1400

Time: Q4 2024

1. Context:

The objective of the reform is to enhance the resilience of railway operators and to increase the competitiveness and efficiency of the railways sector in Poland. This has been achieved by establishing priorities for intermodal transport and improving the capacity to plan and deploy railway transportation projects. Moreover, the objective has been achieved by enabling infrastructure managers to reduce fees for the infrastructure access. Finally, the reform also aims at enhancing viability of rail as compared to other transport modes by extending the road tolling system to an additional 1400 km of highways and expressways.

Target E16G requires the extension of the existing tolling system of roads to an additional 1400 kilometres of roads falling under the highway and expressway category.

Target E16G is the second and last target of the reform and it follows the completion of milestone E15G (under the second instalment). Milestone E15G concerned the entry into force of an act amending the Rail Transport Act ensuring resilience of railway operators, as well as the entry into force of a Ministerial decision on establishing priorities for intermodal transport and on removals of bottlenecks to foster railways' capacity. The reform has a final expected date for implementation on 31 December 2024.

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	Copy of the Regulation of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments that entered into force on 1 November 2024. (Journal of Laws 2024, item 1574)	Regulation extending the coverage of the tolling system on sections of national roads, including highways and expressways.
3	Explanatory memorandum to the	Supporting document with

	Regulation of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments. Link to the document: https:/legislacja.gov.pl/docs//3/12388001/13073966/dokument689133.pdf	supplemental information for the Regulation of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments.
4	Table with calculation of the length of sections of highways and expressways covered by the tolling system as of 1 November 2024, which were not covered by the tolling system before the entry into force of the Regulation of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments.	Table with calculation of the length road sections newly covered by the tolling system provided by the Ministry of Infrastructure.

3. Analysis:

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

Length of new roads subject to tolling system, covering both highways and expressways.

The Regulation of the Council of Ministers of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments (Evidence No. 2, hereinafter 'the Regulation') was published in the Official Journal on 24 October 2024 (item 1574). According to paragraph 2 of the Regulation, it entered into force on 1 November 2024. The Regulation extends the coverage of the tolling system on sections of national roads, including highways and expressways (Article 1 paragraph 2). Annex I to the Regulation includes the list of national roads, including highways and expressways, subject to the electronic tolling system.

The explanatory memorandum to the Regulation of 22 October 2024 amending the Regulation on national roads and their sections, on which electronic payments are collected, and the rates applicable to the payments. (Evidence no. 3) states that the extension of the toll road network provided for in the Regulation will cover approximately 1600 kilometres of motorways and highways, confirming the achievement of the target value set at 1400 kilometres.

The Ministry of Infrastructure provided a table with the calculation of the length of the highway and expressway sections newly covered by the tolling system as of 1 November 2024 and which were not subject to the tolling system before the entry into force of the Regulation (Evidence no. 4). The length of the 239 motorway and expressway sections concerned adds up to 1632 kilometres. This value exceeds the value of the target set at 1400 kilometres.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

Number and name of the Milestone: F8G A workload analysis prepared by the Ministry of Development Funds and Regional Policy.

Related Measure: F.3.1 Improving the conditions for the implementation of the RRP

Qualitative Indicator: A workload analysis prepared by the Ministry of Development Funds and Regional Policy

Time: Q2 2024

1. Context:

The objective of the reform is to improve the conditions for the implementation of the Recovery and Resilience Plan (RRP) by (i) ensuring proper consultation of social partners and stakeholders in the implementation of the RRP, (ii) putting in place a repository system in line with Article 22(2)(d) of Regulation (EU) No 2021/241; and (iii) a workload analysis of the institutions involved in the implementation of the RRP.

Milestone F8G concerns the workload analysis carried out for the institutions involved in the implementation of Recovery and Resilience Plan. If the workload analysis determines that additional staffing is necessary, a government decision to allocate additional posts to the institutions coordinating and implementing the Recovery and Resilience Plan needs to be adopted.

Milestone F8G is the fourth and last milestone of the reform, and it follows the completion of milestone F5G (under the first instalment), milestone F6G (under the first instalment) and milestone F7G (under the first instalment), related to the creation of a Monitoring Committee, the adoption of guidance establishing the rules for involvement of stakeholders and social partners in the implementation of the recovery and resilience plan and the putting in place of a repository system in line with Article 22(2)(d) of Regulation (EU) No 2021/241. The measure has a final expected date for implementation on 30 June 2024.

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	'Final report of the study carried out under Reform F3.1. RRP Improving the conditions for the implementation of the RRP - Milestone F8G' prepared by the Ministry of Funds and Regional Development and signed by the Minister of the of Funds and Regional Development on 6 June 2025	The report discusses statutory commitment related to the implementation of reforms, investments and the coordination of the implementation of the RRP. In addition, an analysis of employee involvement in the different processes and steps in the implementation of reforms and investments was carried out.

3. Analysis:

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

A workload analysis shall be carried out for the institutions involved in the implementation of Recovery and Resilience Plan.

Furthermore, in line with the description of the measure, **[…] the reform shall also include preparing a workload analysis for the assessment of the administrative capacity to coordinate and implement the Recovery and Resilience Plan.**

The 'Final report of the study carried out under Reform F3.1. RRP Improving the conditions for the implementation of the RRP - Milestone F8G' (hereinafter the "report") (Evidence No. 2) was prepared by the Ministry of Funds and Regional Development and signed by the Minister of the of Funds and Regional Development on 6 June 2025.

The report explains in the management summary (pages 1-2) that the analysis was carried out in the first half of 2024, and it is based on data from surveys addressed to the coordinating body, the implementing bodies responsible for reforms and investments, and the audit authority; as well as information from the Polish Central Information and Communication System (CST2021)[3]. Detailed findings are presented in the different chapters as follows: Implementation of the National Recovery and Resilience Plan and its related tasks in chapter 2 (pages 6-9); workload analysis of the institutions involved in the implementation of investments in chapter 4 (pages 11-19); workload analysis of the institutions involved in the implementation of reforms in chapter 5 (pages 19-24), workload analysis of the coordinating body in chapter 6 (pages 24-27); and the workload analysis of the audit body in chapter 7 (page 28).

Table 2 of section 2 "Comparison of employment data" of the Appendix to the report (page 33-34) shows an effective increase of the number of posts for the implementation of the Recovery and Resilience Plan since December 2022, from 89,2 to 368,8 at the time when the survey was carried out. The table includes 106 posts to implement the REPowerEU reforms and investments required under the target G7G.

If the workload analysis determines that additional staffing is necessary, a government decision to allocate additional posts to the institutions coordinating and implementing the Recovery and Resilience Plan shall be adopted.

The workload analysis included in the report did not identify a need for systemic horizontal measures that would require the allocation of additional posts to the institutions coordinating and implementing the Recovery and Resilience Plan, as outlined in chapter 1: Conclusion, specifically number 2 (pages 2-5) and no government decision has been taken in this regard.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[3] CST2021 is the system used for the implementation of the ESI Funds in Poland in the 2021-2027 programming period and serves to support the implementation of reforms and investments under the RRF.

Number and name of the Milestone: G23G Identification and definition of projects

Related Measure: G.1.2.4 Construction or modernisation of electricity distribution networks predominantly serving rural areas to enable the connection of new renewable energy sources

Qualitative Indicator: Internal approval of a finalised document identifying and setting out projects

Time: Q4 2024

1. Context:

The objective of this investment is to support the construction, modernisation, and digitalisation of electricity distribution networks in rural areas, with a view to enabling the connection of new renewable energy sources in these areas.

Milestone G23G concerns the identification and definition of projects.

Milestone G23G is the first step of the implementation of the investment. It will be followed by target G24G (under the ninth instalment), related to the construction or modernisation of 880 km of distribution networks.

The investment has a final expected date for implementation on 30 June 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	A summary document duly justifying how the milestone (including all constitutive elements) was satisfactorily achieved.
2	Project table identifying projects to improve the distribution networks.	The project table contains (i) the name of the applicants, (ii) the title of the projects, (iii) a description of the projects, (iv) the length of the lines that are the subject of the identified projects, (v) the number of stations per project, (vi) the location of the projects, (vii) the value of the projects, (viii) the project start date, (ix) the project completion data and (x) the funding source of the identified projects.
3	Electronic signature verification protocol	The document is a printout from the electronic document management system indicating that the project table was electronically signed by (Secretary of State) Krzysztof Andrzej Bolesta on behalf of the Ministry of Climate and Environment on 9 January 2025.

3. Analysis:

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

Internal document identifying projects to improve distribution networks in Poland, signed by the relevant authority. Furthermore, the name of the milestone requires the i**dentification and definition of projects**

The list of projects set out in the Project table identifying projects to improve the distribution networks (evidence No. 2, hereafter the "Project Table") was electronically signed by the Secretary of State at the Ministry of Climate on 9 January 2025, as evidenced by the printout from the internal document management system of the Ministry of Climate and Environment (evidence No. 3). The projects are defined by the information provided in columns D and G in the Project Table, which, respectively, set out the project scope and list the municipalities in which the projects will be located.

Projects intended to improve the distribution networks predominantly serving rural areas shall be identified and set out in a finalised document internally approved by the relevant Polish authority.

Furthermore, in line with the description of the measure, **the Polish authorities shall first identify the projects making up the constructed or modernised networks.**

The Project Table (evidence No. 2) was internally approved by the Ministry of Climate and Environment, which is the relevant authority as it oversees the institution implementing this investment, i.e. the National Fund for Environmental Protection and Water Management. This document was finalised and signed by the Secretary of State in the Ministry of Climate and Environment (evidence No.3). It includes 27 projects to be developed by Poland's major distribution system operators, i.e. Enea Operator Sp. z o.o., Energa Operator S.A., PGE Dystrybucja S.A. and Tauron Dystrybucja S.A. The Project Table states the project title, a basic description of its scope, the length of power lines involved, the number of stations, the cost and the locations – thus identifying the projects making up the constructed or modernised network. The 'locations' column in the Project Table lists the municipalities in which each of the projects will be implemented. From the information provided in columns C (title of a project), D (range/description of a project), and G (localisation of a project) in the project table (evidence No. 2) it is evident that the programme covers predominantly rural municipalities or municipalities consisting of a rural area surrounding a small town, with a small proportion of locations in urban municipalities in the case of some of the projects.

This document shall also indicate, for each project, its funding source, which shall not include other EU sources.

The Project Table (evidence No. 2) indicates, for each project, its funding source in its column K. Insofar as the funding source is different from the Recovery and Resilience Facility, the Project Table specifies that the funding source does not concern other EU sources. The only EU source of funding for the projects listed in the Project Table is the Recovery and Resilience Facility.

Together, the identified projects shall lead to the construction or modernisation of at least 880 km of distribution networks (irrespective of voltage), including the associated stations.

The Project Table (evidence No. 2) indicates, for each project, the length of the lines that are the subject of the identified project. The sum of the lengths is 1017.5 km and exceeds the requirement concerning 880 km of distribution networks (irrespective of voltage).

The Project Table (evidence No. 2) also indicates in column F, for each project, the number of stations included in every identified project.

All identified projects shall include smart grid functionalities with the aim of enabling two-way digital communication, real-time or close to real-time, interactive and intelligent monitoring and management of electricity generation, transmission, distribution and consumption within an electricity network, and in this way contributing to the development of renewable energy sources.

All 27 identified projects include smart grid functionalities, as indicated in column D – Project scope/description of the Project Table (evidence No. 2).

The five projects by Enea Sp. z o.o., involve the construction or reconstruction of power lines, replacement of transformers and installation of smart grid functionalities such as remote-reading meters and automatic voltage adjustment systems.

The four projects by Energa Operator involve the construction or reconstruction of power lines and stations as well as modernization of stations and upgrading of the grids to smart grid standards.

The seven projects by PGE Dystrybucja S.A. involve construction, reconstruction, modernization, and digitalization of grids, including the purchase and installation of remote reading meters, installation of balancing meters with power quality analysers, modernization of automatic voltage adjustment systems and deployment of solutions to better monitor and visualize grid functioning with more decentralized power sources.

Finally, the eleven projects by Tauron S.A. involve the modernization or construction and modernization of grids, deployment of automatics and smart grid functionalities.

Therefore, all the projects identified in the Project Table (evidence No. 2) include smart grid functionalities. The solutions identified in the project descriptions enable two-way digital communication in or close to real-time (remote reading meters), and interactive and intelligent monitoring and management of electricity generation, distribution, transmission and consumption within an electricity network (automatics, power quality analysers, voltage adjustment systems). The deployment of such solutions contributes to the development of renewable energy sources for instance by allowing the grids to automatically manage the variable and intermittent generation of renewables.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Loan support – Fifth instalment

Number and name of the Milestone: B4L Entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms

Related Measure: B.2.3 Support for investment in offshore wind farms

Qualitative Indicator: Provisions in the regulations indicating their entry into force

Time: Q2 2024

1. Context:

The objective of the reform B2.3 is to facilitate the effective establishment and expansion of offshore wind energy in Poland by introducing comprehensive requirements for the necessary infrastructure and operational procedures.

Milestone B4L concerns the entry into force of two specific regulations:

1. Regulation on the necessary components for equipment used in power evacuation and the elements of offshore substations.
2. Regulation on the maximum price in PLN per 1 MWh, that can be specified in auction bids by generators.

Milestone B4L is the second milestone of the reform, and it follows the completion of milestone B6L (under the fourth instalment), related to the national balancing rules. It will be followed by milestone B5L (under the eight instalment), related to the organisation of auctions for electricity from offshore wind farms. The reform has a final expected date for implementation on 31 December 2024.

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	Copy of the Regulation of the Minister for Climate and the Environment of 25 May 2022 on detailed requirements for power extraction plant components and for offshore power station elements, published in the Journal of Laws on 14 June 2022 (Journal of Laws 2022, item 1257)	The regulation lays down detailed requirements for power output plant components and for offshore power station components as well as construction requirements for offshore power station components. The regulation entered into force on

		29 June 2022.
3	Copy of the Regulation of the Minister for Climate and the Environment on the maximum price for electricity generated in offshore wind farm and fed into the grid, which may be indicated in bids submitted in auctions by generators, published in the Journal of Laws on 14 January 2025 (Journal of Laws 2025, item 41)	The regulation sets the maximum price for electricity generated in offshore wind farm, that might be indicated in bids submitted in auction by generators. The regulation entered into force on 15 January 2025.
4	Copy of the Offshore Wind Act of 17 December 2020, published in the Journal of Laws on 3 February 2021 (Journal of Laws 2021, item 234)	The act outlines the guidelines for support, investment, management, and requirements associated with offshore wind farms. The regulation entered into force on 18 February 2021.

3. Analysis:

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

Two implementing regulations shall enter into force:

1. **Regulation of the Minister of Climate and Environment on the requirements for the elements of a set of equipment for power evacuation and for the elements of offshore substations.**

The Regulation of the Minister of Climate and Environment on the requirements for the elements of a set of equipment for power evacuation and for the elements of offshore substations (Evidence No. 2, hereinafter 'Regulation on requirements for substations') was signed by the Minister for Climate and the Environment on 25 May 2022, and published in the Journal of Laws on 14 June 2022 (Journal of Laws 2022, item 1257). Pursuant to paragraph 150 it entered into force on 29 June 2022.

The requirements for the elements of a set of equipment for power evacuation are covered by Chapter 1 (paragraphs 2-15) of the Regulation on requirements for substations, which establishes the technical and functional criteria for high-voltage switchgear and related equipment to ensure reliability and integration with the power grid. The requirements for the elements of offshore substations are covered by Chapter 2 of the Regulation on requirements for substations (paragraphs 16-17), which specifies the minimum lifespan for power evacuation equipment at 25 years, and schedules for technical condition assessments.
Chapter 4 of the Regulation on requirements for substations (paragraphs 25-43) covers requirements for the design, construction, operational life cycle, power supply systems, and security measures for substation elements.

Moreover, the regulation shall guarantee the appropriate quality of infrastructure in the context of its potential integration with the power grid in case of transferring the power outlets from offshore wind farms, as stipulated in Art. 82-83 of the Offshore Wind Act

The Regulation on requirements for substations sets forth comprehensive requirements for ensuring appropriate quality of infrastructure, allowing for a smooth integration with Poland's power grid in case of transferring the power outlets from offshore wind farms.

- Chapter 3 (paragraphs 18-24) sets the minimum availability requirements for substation equipment and details the maximum allowable power loss during shutdowns.
- Chapter 4 (paragraphs 25-43) covers design, construction, operational life cycle, power supply systems, and security measures for substation components.
- Chapter 5 (paragraphs 44-71) outlines the technical requirements for export cable lines, addressing both land and sea sections.
- Chapter 6 (paragraphs 72-124) details the general and functional requirements for secondary circuit devices and systems to ensure compatibility and reliability.
- Chapter 7 (paragraphs 125-136) specifies requirements for telecommunications equipment and systems, focusing on redundancy and reliability.
- Chapter 8 (paragraphs 137-139) focuses on protecting equipment from environmental factors to maximize reliability and minimize maintenance.
- Chapter 9 (paragraphs 140-144) addresses compliance with safety, reliability, and environmental standards, along with submission deadlines to the transmission system operator.
- Chapter 10 (paragraphs 145-149) lays out requirements for reliability assessments, inspection plans, and maintenance protocols for power evacuation equipment.

The Regulation on requirements covers all requirements set forth in Chapter 10 (Articles 82 and 83) of the Offshore Wind Act (evidence no. 4), on the construction and operation of offshore wind farms.

2. Regulation of the Minister of Climate and Environment on the maximum price in PLN per 1 MWh, which may be indicated in bids submitted in an auction by generators.

The Regulation of the Minister of Climate on the maximum price for electricity generated in offshore wind farms and fed into the grid, which may be indicated in bids submitted in auctions by generators (Evidence No. 3, hereinafter 'Regulation on the maximum price') was signed by the Minister for Climate and the Environment on 9 January 2025, and published in the Journal of Laws on 14 January 2025 (Journal of Laws 2025, item 41).Pursuant paragraph 2, it entered into force on 15 January 2025.

Paragraph 1 (1-3) of the Regulation on the maximum price sets the maximum price in PLN per 1 MWh which may be indicated in bids submitted in an auction by generators. To ensure effective competition among projects from various offshore locations, and account for the differences in construction costs, three maximum prices were set, based on the region, where the offshore windfarm is located.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C15L Guide on the cloud computing for businesses

Related Measure: C4.1.1 Support for advanced digital transformation

Qualitative Indicator: Publication on the website of the ministry responsible for computerisation

Time: Q1 2024

1. Context:

This measure consists of a public investment in a Facility, the Polish Advanced Digital Transformation Fund, in order to incentivise private investment and improve access to finance to support advanced digital transformation in Poland.

Milestone C15L complements the investment by publishing on the Ministry of Digitisation's website a guide for businesses on cloud computing to help them implement this advanced digital technology in their operations.

Milestone C15L is the first step of the implementation of the investment. It will be followed by milestone C16L (under the sixth instalment) related to the signature of the Implementing Agreement between the Ministry of Digitalisation and the Implementing Partner – the national promotional bank BGK, target C17L and milestone C18L (both under the ninth instalment), related to BGK entering into legal financing agreements with final beneficiaries and to the transfer of the totality of the RRF funds for this investment by Poland to BGK, respectively.

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 note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	The guide “Cloud for entrepreneurs” published by the Ministry of Digital Affairs on 29 October 2024	The guide “Cloud for businesses” is a compendium of knowledge on the use of cloud computing in the digital transformation of businesses: Nowy przewodnik "Chmura dla przedsiębiorców", który wspiera transformację cyfrową firm - Ministerstwo Cyfryzacji - Portal Gov.pl

3. Analysis:

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

Publication on the responsible ministry's webpage of a guide on the cloud computing for businesses.

The guide "Cloud for businesses" (hereafter: "the guide") was published on the Ministry of Digitalisation's website on 29 October 2024. The Commission services accessed the link provided by the authorities on 13 March 2025 to verify the publication of the guide. This check was completed successfully, confirming that the guide is published on the Ministry of Digitalisation's website.

This guide shall be a compendium of knowledge (including frequently asked questions) on the use of cloud computing in the digital transformation of businesses.

- The guide serves as an extensive compendium of knowledge on cloud computing, catering to businesses at various levels of digital transformation, by providing information on: Basic principles of cloud computing, including an overview of cloud deployment models, advantages, and cost structures (Chapter 2, pages 12-21).
- Advanced cloud strategies, such as DevOps integration, AI-driven cloud solutions, and multi-cloud environments (Chapter 4, pages 35-42).
- Decision-making tools, including financial modelling for cloud adoption and migration strategies (Chapter 2, Sections 2.3–2.6, pages 16-21).
- Practical implementation guidance, covering legal aspects, cybersecurity protocols, compliance requirements, and best practices for migration (Chapter 5, pages 44-52).

The guide includes multiple frequently asked questions-style sections to address common business concerns about cloud adoption, such as: what cloud means, and what its benefits are (Chapter 3, Section 3.2, page 29), how to optimize the cloud usage (Chapter 3, Section 3.3, page 30) or which new technologies should be considered when planning cloud adoption (Chapter 4, Section 4.2, page 36).

Furthermore, in line with the description of the measure, **the guide shall cover, among others, the following aspects:**

- **legal aspects of the transformation of a company using cloud computing**

The legal considerations of cloud adoption and transformation of a company using cloud computing, including compliance with GDPR and sector-specific regulations, are discussed in Chapter 5, Section 5.1 "Legal Aspects of Cloud Computing and AI" on pages 44-47.

- **cybersecurity,**

Cloud security risks and best practices are detailed in Chapter 5, Section 5.2 "Cybersecurity" on pages 48-51.

- **energy efficiency and**

The impact of cloud computing on energy consumption and sustainability, as well as strategies to increase energy efficiency are covered in Chapter 5, Section 5.3 "Energy Efficiency" on pages 52 and 53.

- **the development of digital competences and cloud skills.**

The guide explains how businesses can assess and enhance digital competences and cloud skills within their teams in Chapter 4, Section 4.3 "Cloud Competences in Teams" on pages 37-41. Information on training programs and certification pathways for cloud computing is detailed in Chapter 4, Section 4.4 "Certificates, Development Paths, and Training" on page 42-43.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E1L Entry into force of a legal act introducing low-emission zones obligation for selected, most polluted cities

Related Measure: E.1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment

Qualitative Indicator: Provision in the legal act indicating its entry into force

Time: Q2 2024

1. Context:

The goal of reform E1.2 is to lower the environmental and health impact of transportation. Cities with more than 100 000 inhabitants shall be required to establish low-emission transport zones where specific EU air pollution thresholds are exceeded. The obligation becomes effective if the annual air quality report to be prepared by 30 April by the General Environmental Protection Inspectorate confirms that the EU air quality thresholds have been exceeded. The respective cities shall then be obliged to establish low-emission transport zones as of 1 January of the year after. Additionally, the act shall continue to provide for the possibility to introduce such zones in all urban areas, regardless of population size.

Milestone E1L is the first step of the implementation of the reform. It will be followed by milestone E2L (under the eighth instalment), related to the establishment of low-emission transport zones. The reform has a final expected date for implementation on 31 December 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 duly justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Act of 21 November 2024 amending the Act on Electromobility and Alternative Fuels and certain other acts, with entry into force of relevant provisions on 31 December 2024 (published in the Journal of Laws 2024, item 1853, on 16 December 2024)	Legal act amending the Act of 11 January 2018 on Electromobility and Alternative Fuels which introduced the concept of low-emission transport zones as a right of municipalities.
3	Copy of the Electromobility and Alternative Fuels Act of 11 January 2018 (consolidated version in the Journal of Laws 2024, item 1289, published on 26 August 2024).	Legal act introducing the concept of low-emission transport zones into Polish law.
4	Copy of the Environmental Protection Law (consolidated version, Journal of Laws 2025, item 647, published on 9 May 2025).	Article 89 of the Environmental Protection Law sets a legal basis for developing annual quality reports

3. Analysis:

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

The legal act shall set an obligation, as of Q1 2025, to create low-emission transport zones in cities with more than 100 000 inhabitants, where there is an excess of harmful substances (NO2) vs EU air pollution thresholds.

The legal act shall specify that this obligation applies to all cities with more than 100 000 inhabitants which exceed the limits on air quality as identified in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate and that low-emission transport zones shall be established in such cities as of 1 January of the year after. Furthermore, in line with the description of the measure, **the reform shall consist of setting an obligation to create low-emission transport zones in cities with more than 100 000 inhabitants, where specific thresholds of air pollution (NO2) are exceeded as identified in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate. Such zones shall be established as of 1 January of the year after.**

The Act of 21 November 2024 amending the Act on Electromobility and Alternative Fuels and certain other acts (Evidence no. 2, hereinafter 'the 2024 Act') was published in the Journal of Laws on 16 December 2024 and entered into force on 31 December 2024, in accordance with its Article 6. This includes Article 1(7) relevant for this milestone.

Article 1(7) of the 2024 Act modifies Article 39 of the Act of 11 January 2018 on Electromobility and Alternative Fuels (consolidated version, Journal of Laws 2024, item 1289, published on 26 August 2024) (Evidence no. 3, hereinafter 'the 2018 Act').

In particular, Article 1(7) letter a) of the 2024 Act adds a new paragraph 3a to Article 39 of the 2018 Act. This provision specifies that, where the assessment of the levels of substances in ambient air, referred to in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate (see Article 89(1) of the Environmental Protection Law of 27 April 2001 as amended (consolidated version, Journal of Laws 2025, item 647, published on 9 May 2025) (Evidence no. 4), shows that the annual average limit value for nitrogen dioxide (NO2) has been exceeded in a city with a population of more than 100 000 inhabitants, the municipal council shall establish a clean transport zone in that city by way of a resolution. As per Article 39(3a) of the 2018 Act, as amended by Article 1(7) letter a) of the 2024 Act, this clean transport zone must be established as of 1 January of the year following the year in which the president of that city received the results of the assessment in accordance with Article 89(1a) of the Act of 27 April 2001 of the Environmental Protection Law, as amended by Article 2 of the 2024 Act.

The legal act shall also continue to provide for the possibility of introducing low-emission transport zones to all urban areas, regardless of the number of inhabitants.

Article 39(1) of the 2018 Act provides for the possibility of introducing low-emission transport zones in any municipality. Therefore, the number of inhabitants does not restrict this possibility. The 2024 Act did not modify this provision which therefore remains valid and effective (see Article 1 (7) of the 2024 Act which does not amend Article 39(1) of the 2018 Act). The reform therefore ensured continuance of the legal possibility of introducing low-emission transport zones in all urban areas, regardless of the number of inhabitants.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E6L Obligation to upgrade national and international rolling stock with requirements for passengers with disabilities

Related Measure: E.2.3 Enhance transport accessibility, security and digital solutions

Qualitative Indicator: Provision in the legal act indicating the entry into force

Time: Q2 2024

1. Context:

The reform aims to increase the accessibility of transport. It consists of an accelerated implementation of Regulation (EC) No 1371/2007 (the 'Regulation 1371/2007') on rail passenger's rights and on rolling stock adaptations to passengers with reduced mobility. The reform also includes relevant provisions to upgrade national and international rolling stock with requirements for passengers with disabilities.

The milestone requires the entry into force of provisions which require national and international rolling stock to be upgraded pursuant to Art. 9(3) of Regulation (EU) 2021/782 where modernisation is justifiable and rational concerning expected exploitation life of the rolling stock.

Milestone E6L is the second and last milestone of the reform, and it follows the completion of milestone E5L (under the second instalment), related to improvements to passenger rights in the field of rolling stock requirements

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 all constitutive elements) was satisfactorily achieved.
2	Regulation of the Minister of Infrastructure of 24 March 2023 amending the Regulation on exemption from the application of certain provisions of Regulation (EC) No. 1371/2007 of the European Parliament and of the Council regarding the rights and obligations of passengers in rail traffic (Official Journal 2023, item 631). Entry into force: 7 April 2023. Link to publication in Official Journal: https://dziennikustaw.gov.pl/DU/2023/631	The Regulation ends exemptions from the application of Article 8(3) and Article 21 of Regulation 1371/2007 as of 3 December 2023.
3	The Act of 9 May 2023 amending the Act on the management of agricultural real estate	The legal act adopted by Parliament specifies the scope of application of

	of the State Treasury, the Construction Law Act and the Railway Transport Act (Official Journal 2023, item 967). Entry into force of relevant provisions: 7 June 2023. Link to publication in Official Journal: https://dziennikustaw.gov.pl/DU/2023/967	Regulation (EU) 2021/782 and repeals certain national derogations from the Rail Passenger Rights Regulation.

3. Analysis:

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

Entry into force of the relevant provisions to adapt railways rolling stock to passengers' rights requirements, adapting to Regulation 2021/782 art. 9 section 3 (where modernisation is justifiable and rational concerning expected exploitation life of the rolling stock) for national and international rolling stock to be upgraded to passengers with disabilities and enhance passengers' rights.

Furthermore, according to the measure description, **the reform shall include relevant provisions to upgrade national and international rolling stock with requirements for passengers with disabilities. The reform shall enter into force by 30 June 2024.**

Article 9(3) of Regulation (EU) 2021/782 requires travel information as specified in Annex II of Regulation (EU) 2021/782 - to be provided in the most appropriate format, and that particular attention be paid to ensuring that this information is accessible in accordance with the provisions of Directive (EU) 2019/882 on the accessibility requirements for products and services, and Regulations (EU) No 454/2011 on the technical specification for interoperability relating to the subsystem telematics applications for passenger services of the trans-European rail system, and Regulation (EU) No 1300/2014 on the technical specifications for interoperability relating to accessibility of the Union's rail system for persons with disabilities and persons with reduced mobility. In particular, Regulation (EU) 1300/2014 defines the technical specifications for persons with disabilities and persons with reduced mobility.

In the context of the implementation of the reform, the Polish authorities adopted the Regulation of the Minister of Infrastructure of 24 March 2023 amending the Regulation on exemption from the application of certain provisions of Regulation (EC) No. 1371/2007 of the European Parliament and of the Council regarding the rights and obligations of passengers in rail traffic (Official Journal 2023, item 631) (hereafter the 'Ministerial Regulation of March 2023')**.** The Ministerial Regulation of March 2023 was published in the Official Journal on 3 April 2023 (Official Journal 2023, item 631) and entered into force on 7 April 2023 as per its Paragraph 2. The Ministerial Regulation of March 2023 repealed the national derogation for domestic (i.e., national) passenger services by 2 December 2023, thereby making Article 9(3) of Regulation (EU) 2021/782 applicable in Poland as of 3 December 2023: Article 9(3) of Regulation (EU) 2021/782 is fully implemented on the basis of the entry into force of the above-mentioned legal act. Having removed the national derogation, Article 9(3) of Regulation (EU) 2021/782 is directly applicable in Poland. No further implementing acts are required under Polish law.

Article 3 of the Act of 9 May 2023 amending the Act on the management of agricultural real estate of the State Treasury, the Construction Law Act and the Railway Transport Act (hereafter the 'Act of 9 May 2023') introduced a new Article 3a to the Rail Transport Act. It was published in the Official

Journal on 19 May 2023 (Official Journal 2023, item 967), and the relevant provisions entered into force on 7 June 2023 in accordance with its Article 5.

Article 3a of the Rail Transport Act as amended by the Act of 9 May 2023 clarifies that Article 9(3) of Regulation (EU) 2021/782, applies, without the need for further implementation, to rolling stock for international railway services, with the exception of rail passenger transport services with international stops of which at least one scheduled stop is operated outside the European Union (Article 3a paragraph 1 no. 4 of the Rail Transport Act as amended by Article 3 of the Act of 9 May 2023). This exception for international trains operating outside the Union is justified. Article 2(6)(b) of Regulation (EU) 2021/782 allows for the exclusion of such international passenger transport services. In the case of Poland, rail passenger transport services with international stops of which at least one scheduled stop is operated outside the European Union concern currently connections between Poland and Ukraine. Moreover, the Ukrainian railway network is characterized by a wide gauge of 1520 mm, which is not accessible to railway rolling stock typically operating in Poland and most EU Member States.

By making Article 9(3) of Regulation (EU) 2021/782 applicable in Poland, the reform strengthens the rights of passengers, including the rights of passengers with disabilities and reduced mobility. The reform entered into force before 30 June 2024.

The Ministerial Regulation of March 2023 contains in Paragraph 1 an exception for trains for which the retrofitting is not economically viable, meaning that the end date of the exploitation period for the rolling stock is earlier than 2 December 2026, as set forth in Paragraph 1 of the Ministerial Regulation of March 2023 and further confirmed in the Explanatory Memorandum to the Ministerial Regulation of March 2023. This is in line with the milestone element limiting the modernisation requirement to situations where this is justifiable and rational concerning expected exploitation life of the rolling stock.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G6L Installed capacity of onshore wind and photovoltaic installations (in GW)

Related Measure: G3.1.1 Streamlining the permitting process for renewable energy sources

Quantitative Indicator: Number

Baseline: 23.5

Target: 28

Time: Q4 2025

1. Context:

The objective of the measure is to accelerate the deployment of renewable energy sources in Poland, aiming to reach a total installed capacity of 30 GW of photovoltaic and onshore wind installation, with the intermediate target G6L of 28 GW. To achieve this goal, the reform will involve three key steps: mapping renewable energy potential, designating renewable acceleration areas, and establishing a single digital framework platform for renewables permitting. The reform is expected to streamline permitting procedures, facilitate planning, and support the rapid growth of renewable energy in Poland.

Target G6L requires total installed capacity of onshore wind and photovoltaic to reach 28GW.

Target G6L is the first target of the reform, and it is accompanied by target G7L in this instalment, related to further expanding total capacity of onshore wind and photovoltaic installations to 30GW. It is followed by milestone G1L (under the sixth instalment), related to mapping of renewable energy potential for photovoltaic and onshore wind installations; milestone G2L (under the sixth instalment), related to the designation of renewable acceleration areas for photovoltaic and onshore wind installations; milestones G3L (under the sixth instalment), G4L (under the eighth instalment) and G5L (under the ninth instalment), related to the establishment of a single digital framework platform for renewables permitting. The reform has a final expected date for implementation on 30 June 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 justifying how the milestone has been fulfilled.
2	A copy of the Bulletin of the President of the Energy Market Agency S.A, No. 6(366) - Statistical information about electricity, published in Warsaw in June 2024	The Publication provides comprehensive statistical information on the state of the electricity market in Poland, including data on production and consumption and its sources. Link: https://www.are.waw.pl/badania-statystyczne/wynikowe-informacje-statystyczne#informacja-statystyczna-o-energii-

		elektrycznej

3. Analysis:

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

Total installed capacity (in GW) of onshore wind and photovoltaic installations. Goal: 28 (in GW).

According to table 3 in the Publication of the President of the Energy Market Agency (page 14, evidence No. 2), Poland completed 18 579.9 MW (18.5799 GW) of electric energy capacity of photovoltaic installations and 9 553.2 MW (9.5532 GW) of electric energy capacity of onshore wind installations by June 2024 – total of 28.13 GW - thus exceeding the goal of the target of 28GW by 0.13 GW.

Statistical information is compiled by the Energy Market Agency S.A. within the framework of surveys on fuel and energy balances and electricity and heat, carried out on behalf of the responsible authorities (minister responsible for energy matters President of the Central Statistical Office, President of the Energy Regulatory Office) in accordance with Article 20(2) of the Public Statistics Act (Journal of Laws 2024 Item 1799).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G7L Installed capacity of onshore wind and photovoltaic installations (in GW)

Related Measure: G3.1.1 Streamlining the permitting process for renewable energy sources

Quantitative Indicator: Number

Baseline: 28

Target: 30

Time: Q2 2026

1. Context:

The objective of the measure is to accelerate the deployment of renewable energy sources in Poland, aiming to reach a total installed capacity of 30 GW of photovoltaic and onshore wind installation, with the final target G7L of 30 GW. To achieve this goal, the reform will involve three key steps: mapping renewable energy potential, designating renewable acceleration areas, and establishing a single digital framework platform for renewables permitting. The reform is expected to streamline permitting procedures, facilitate planning, and support the rapid growth of renewable energy in Poland.

Target G7L requires total installed capacity of onshore wind and photovoltaic to reach 30GW.

Target G7L is the second target of the reform, and it is accompanied by the intermediate target G6L of total installed capacity of 28 GW of onshore wind and photovoltaic installations in this instalment. It is followed by milestone G1L (under the sixth instalment), related to mapping of renewable energy potential for photovoltaic and onshore wind installations, milestone G2L (under the sixth instalment), related to the designation of renewable acceleration areas for photovoltaic and onshore wind installations, and milestones G3L (under the sixth instalment), G4L (under the eighth instalment), and G5L (under the ninth instalment), related to the establishment of a single digital framework platform for renewables permitting. The reform has a final expected date for implementation on 30 June 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 justifying how the milestone has been fulfilled.
2	A copy of the Bulletin of the President of the Energy Market Agency S.A, No. 10(370) - Statistical information about electricity, published in	The Publication provides comprehensive statistical information on the state of the electricity market in Poland, including data on production and consumption and its sources. Link: https://www.are.waw.pl/badania-statystyczne/wynikowe-informacje-

	Warsaw in October 2024	statystyczne#informacja-statystyczna-o-energii-elektrycznej

3. Analysis:

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

Total installed capacity (in GW) of onshore wind and photovoltaic installations. Goal: 30 (in GW).

Furthermore, in line with the description of the measure: **The target of 30 GW of photovoltaic and onshore wind installations in Poland shall be achieved by 30 June 2026.**

According to table 3 in the Publication of the President of the Energy Market Agency (page 14, evidence No. 2), Poland completed 20 555,4 MW (20.5554 GW) of electric energy capacity of photovoltaic installations and 9 874,3 MW (9.8743 GW) of electric energy capacity of onshore wind installations by October 2024 – total of 30.43GW - thus exceeding the goal of the target of 30GW by 0.43GW.
As part of the third payment request including the fifth instalment, Poland submitted evidence to support the completion of 30GW of the total installed capacity of onshore wind and photovoltaic installations, under target G6L, exceeding the requirement for target G6L of 28GW of the total installed capacity of onshore wind and photovoltaic installations, which is the baseline for target G7L, by 2.43GW. Given the link between target G6L and the subsequent target G7L the inclusion of these additional units in the assessment of the satisfactory fulfilment of the sequential target G7L is warranted. Notably, the cumulative capacity of the photovoltaic and onshore wind installations installed under the reform G3.1.1 so far is 30.43GW.

Statistical information is compiled by the Energy Market Agency S.A. within the framework of surveys on fuel and energy balances and electricity and heat, carried out on behalf of the responsible authorities (minister responsible for energy matters President of the Central Statistical Office, President of the Energy Regulatory Office) in accordance with Article 20(2) of the Public Statistics Act (Journal of Laws 2024 Item 1799).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G12L Implementing Agreement

Related Measure: G.3.1.4 Support to the national energy system (Energy Support Fund)

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q2 2024

1. Context:

The objective of this measure is to incentivize private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition, through a public investment in a facility, the Energy Support Fund.

Milestone G12L concerns the entry into force of the Implementing Agreement between Poland and Bank Gospodarstwa Krajowego (hereinafter referred to as "**BGK**").

Milestone G12L is the first step of the implementation of the investment. It will be followed by target G13L (seventh instalment), target G14L (ninth instalment) and milestone G15L (ninth instalment), related to the entry into legal financing agreements with final beneficiaries and transfer ofthe designated amount to BGK for the Energy Support Fund. 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 (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the implementing agreement between the State Treasury-Minister for Climate and the Environment and BGK, including annexes (hereinafter the "**Implementing Agreement**")	The Implementing Agreement was signed on 9 September 2024 and includes the relevant provisions for the implementation of the Energy Support Fund by BGK.
3	Amendment 1 to the Implementing Agreement.	The amendment was signed on 9 July 2025 and includes a number of amendments to the Implementing Agreement.
4	Amended Investment Policy	The amended Investment Policy was signed on 12 August 2025.

3. Analysis:

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

Entry into force of the Implementing Agreement

Pursuant to paragraph 20 of the Implementing Agreement between the State Treasury-Minister for Climate and the Environment and BGK, the Implementing Agreement enters into force on the date on which it is signed by the last of the parties. Both parties signed the Implementing Agreement on 9 September 2024, so that it entered into force on that same day. The Implementing Agreement was amended on 9 July 2025 (Evidence No. 3).

The Implementing Agreement contains several annexes. Annex 5 of the Implementing Agreement contains the investment policy for the Energy Support Fund (hereinafter the "Investment Policy"). The Investment Policy was amended on 12 August 2025 (Evidence No. 4).

Furthermore, in line with the description of the measure, **this measure shall consist of a public investment in a Facility, the Energy Support Fund, in order to incentivize private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition.**

Pursuant to Section 2.1 of the Investment Policy, the Energy Support Fund will be implemented by transferring RRP funds to BGK. Section 2.2 of the Investment Policy further specifies that the instrument entitled Energy Support Fund will consist of public investment in the Energy Support Fund in order to incentivize private investment and improve access to finance in sectors of the Polish economy directly bearing the costs of the energy transition.

The public nature of the investment into the Energy Support Fund is established by Paragraph 3.1 of the Implementing Agreement, which states that the State Treasury-Minister for Climate and the Environment shall allocate to BGK funds for the purpose of implementing the provisions of the Agreement.

Furthermore, in line with the description of the measure, **the Facility shall operate by providing loans to the private sector, as well as to public sector entities engaged in similar activities**

The requirement that the Facility shall operate by providing loans, is included in section 2.4 of the Investment Policy. Section 2.2 of the Investment Policy furthermore confirms that the loans will be provided to private and public entities implementing energy transition projects.

Furthermore, in line with the description of the measure, **any investment supported by the Facility shall be in line with the relevant REPowerEU objectives set out in Article 21c(3) of the RRF Regulation, with the exception of Article 21c(3) point (a)**

The requirement that any investment supported by the Facility shall be in line with the relevant REPowerEU objectives set out in Article 21c(3) of the RRF Regulation, with the exception of Article 21c(3) point (a), is included in section 2.3 (2) (b) of the Investment Policy.

Furthermore, in line with the description of the measure, **the Facility shall be managed by Bank Gospodarstwa Krajowego (BGK), as the implementing partner**

Paragraph 2 (1) of the Implementing Agreement confirms that Bank Gospodarstwa Krajowego (BGK) is entrusted with the implementation of the Energy Support Fund.

Furthermore, in line with the description of the measure, **the Facility shall include the following product lines: BGK direct financing: this line shall provide direct loans to final beneficiaries to finance green projects.**

Section 2.2 and 2.4 of the Investment Policy confirm that the Facility will provide direct loans to final beneficiaries to finance energy transition projects

Furthermore, in line with the description of the measure, **the loans shall be provided directly by BGK and each project co-financed by a third-party private investor(s) or a public sector entity(-ies) engaged in similar activities**

Section 2.4 of the Investment Policy confirms that the loans will be provided directly by BGK and that each project will be co-financed by a private investor(s) or public sector entity(ies) engaged in similar activities.

Furthermore, in line with the description of the measure, **in order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:**

As indicated above, Poland and BGK signed the Implementing Agreement on 9 September 2024.

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

The decision-making process of the Facility is described in the Implementing Agreement, in particular in paragraph 6 of the Implementing Agreement, as well as section 3.1 of the Investment Policy.

The requirement that the final investment decision shall be taken by an investment committee and approved by a majority of votes from members who are independent from the government, is included in paragraphs 6 (1) and 6 (5) of the Implementing Agreement.

Key requirements of the associated investment policy, which shall include:

As mentioned above, the Investment Policy is included in Annex 5 of the Implementing agreement.

a. The description of the financial products and eligible final beneficiaries.

The financial products are described in section 2.5 of the Investment Policy. The eligible final beneficiaries are described in section 2.2 of the Investment Policy.

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

This requirement is included in section 2.3 (2) (a) of the Investment Policy.

c. The requirement to comply with the 'Do no significant harm' principle as set out in the DNSH Technical Guidance (C(2023) 6454 final). In particular: i. The investment policy shall exclude the

following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[4], (ii) activities and assets under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[5], (iii) activities and assets related to waste landfills, incinerators[6] and mechanical biological treatment plants[7] and (iv) activities and assets related to mining.

ii. The investment policy shall only support renewable hydrogen as per the relevant delegated acts under Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018.

iii. The investment policy shall only support the production, transmission, distribution and storage of sustainable biomethane in line with the sustainability and greenhouse gas emissions savings criteria from Articles from 29 to 31 and the rules on food and feed-based biofuels set out in Article 26 of the revised Renewable Energy Directive 2018/2001/EU, and related implementing and delegated acts. For investments into the transmission and distribution of sustainable biomethane, compliance in the investment policy with the concept of 'smart gas grid' as defined under the proposal for a revised TEN-E regulation (COM(2020) 824 final) shall be guaranteed and provisions ensuring methane and biomethane leakage detection and prevention standards shall be introduced as an integral part of the security requirements.

iv. The investment policy shall only support energy efficiency renovation of buildings that achieve at least 30% primary energy savings.

All these requirements are included in section 2.3.2 (f) of the Investment Policy.

v. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

This requirement is included in section 2.3.2 (d) of the Investment Policy.

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

This requirement is included in section 2.3.2 (f) of the Investment Policy.

---

[4] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the DNSH Technical Guidance (C(2023) 6454 final) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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

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

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

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility

Paragraph 3 (1) of the Implementing Agreement determines the amount covered by the Implementing Agreement.

The fee structure for the Implementing Partier is described in paragraph 12 of the Implementing Agreement.

The Council Implementing Decision required that "*Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. […] the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility*". Poland deviated from the original formulation of the requirement set out in the Council Implementing Decision when incorporating it into the Implementing Agreement as it did not include the requirement to reinvest reflows according to the investment policy of the Facility and it only focused on their use to service the loan repayment. More specifically, pursuant to Paragraph 8(2) of the Implementing Agreement, BGK will repay the reflows of the Facility to the account of the Polish Ministry for Climate and Environment intended to handle funds of the Recovery and Resilience Facility. Section 2.6 of the Investment Policy further specifies that proceeds of the fund, including in particular from repayments of the Recovery and Resilience Facility used, as well as from revenues generated by the use of those funds, less the BGK remuneration, will be returned to the Polish Ministry for Climate and Environment and will be used to repay the loans under the Recovery and Resilience Facility. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the deviation is considered acceptable given the long maturity of the loans, which is up to 25 years, as defined in Section 2.5 of the Investment Policy. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, **on the basis of the RRF investment, the Facility aims at initially providing at least EUR 16 498 356 138 of financing**

Paragraph 3 (1) of the Implementing Agreement determines the amount covered by the Implementing Agreement. The Council Implementing Decision states that "On the basis of the RRF investment, the Facility aims at initially providing at least EUR 16 498 356 138 of financing". In light of the contextual interpretation of this requirement from the Council Implementing Decision, it is interpreted that the financing aimed for is not the targeted investment volume, but a value comprising both the financing initially provided and management fees. As such, the financing aimed shall be interpreted together with the requirement assessed above (i.e., "*In order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner*"). The total amount of the Facility and the fee structure have been assessed in the previous paragraph. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Monitoring, audit, and control requirements, including: 1. The description of the implementing partner's monitoring system to report on the investment mobilized.

This requirement is included in annex 7 of the Implementing Agreement, in particular chapter II of annex 7.

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

These procedures are described in paragraph 5 (3) and paragraph 10 of the Implementing Agreement,

3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.

This requirement is included in paragraphs 5 (2), 5 (3) (1) and 6 (4) of the Implementing Agreement, thereby referring to the Investment Policy which contains the eligibility criteria for investments under the Energy Support Fund.

4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of BGK. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.

This requirement is included in paragraph 10 (2) of the Implementing Agreement.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 9 087 361 627 of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[8].

This requirement is included in section 2.3 (3) of the Investment Policy.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[8] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

Number and name of the Milestone: G16L Implementing Agreement

Related Measure: G.3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q3 2024

1. Context:

The objective of this measure is to incentivize private investment and improve access to finance in Poland's offshore wind energy sector.

Milestone G16L concerns the entry into force of the Implementing Agreement between Poland and Bank Gospodarstwa Krajowego (hereinafter referred to as "BGK").

Milestone G16L is the first step of the implementation of the investment. It will be followed by target G17L, target G18L and milestone G19L, related to the entry into legal financing agreements with final beneficiaries and the transfer of EUR 4 785 000 000 to BGK for the Offshore Wind Energy Fund. 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 (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the implementing agreement between the Minister of State Assets and BGK, including annexes (hereinafter referred to as the "**Implementing Agreement**")	The Implementing Agreement was signed on 9 August 2024 and includes the relevant provisions for the implementation of the Offshore Wind Energy Fund by BGK. It includes as an Annex the following relevant annexes: Annex 1: Investment Policy; Annex 3: Rules for controlling the implementation of investment G3.1.5; Annex 4: Reporting and monitoring rules for investment G3.1.5; and Annex 5: DNSH rules for projects financed under investment G3.1.5.
3	Copy of the first amendment to the	The amendment to the Implementing Agreement was signed on 22 May 2025 and

	Implementing Agreement, dated 22 May 2025	includes amendments to: Annex 1: Investment Policy; Annex 3: Rules for controlling the implementation of investment G3.1.5; and Annex 5: DNSH rules for projects financed under investment G3.1.5.
4	Copy of the second amendment to the Implementing Agreement, dated 8 July 2025	The amendment to the Implementing Agreement was signed on 8 July 2025 and includes amendments to: Annex 1: Investment Policy.
5	Copy of the third amendment to the Implementing Agreement, dated 9 October 2025	The amendment to the Implementing Agreement was signed on 9 October 2025 and includes amendments to: Paragraphs 3(4), 4(1), 4(12), 5(3n) and 11(7) of the Implementing Agreement; Annex 1: Investment Policy; Annex 3: Rules for controlling the implementation of investment G3.1.5; Annex 4: Reporting and monitoring rules for investment G3.1.5.

3. Analysis:

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

Entry into force of the Implementing Agreement

Pursuant to Paragraph 16 of the Implementing Agreement (point 2 of the evidence provided), the Implementing Agreement enters into force on the date on which it is signed by the last of the parties. Both parties signed the Implementing Agreement on 9 August 2024, so that the Implementing Agreement entered into force on that same day.

The Implementing Agreement contains several annexes. Annex 1 of the Implementing Agreement contains the Investment Policy for the Offshore Wind Energy Fund (hereinafter referred to as the "Investment Policy"). Annex 3 contains the rules for controlling the implementation of investment G3.1.5. Annex 4 contains the reporting and monitoring rules for investment G3.1.5. Annex 5 contains the DNSH rules for projects financed under investment G3.1.5. The Implementing Agreement and its Annexes were amended on 22 May 2025 (point 3 of the evidence provided), 8 July 2025 (point 4 of the evidence provided) and 9 October 2025 (point 5 of the evidence provided). This preliminary assessment incorporates the mentioned amendments.

Furthermore, in line with the description of the measure, **this measure shall consist of a public investment in a Facility, the Offshore Wind Energy Fund, in order to incentivize private investment and improve access to finance in Poland's offshore wind energy sector, with the financing agreements concluded between the Facility and the final beneficiaries aiming at an installed offshore wind capacity of at least 3 GW generated by at least 2 projects.**

Pursuant to Section 1.1 of the Investment Policy (point 5 of the evidence provided), the Offshore Wind Energy Fund will be funded by the Recovery and Resilience Facility to encourage private investment and improve access to finance in the Polish offshore wind sector.

The public nature of the investment into the Offshore Wind Energy Fund is established by Paragraph 3.1 of the Implementing Agreement (point 2 of the evidence provided), which states that the Ministry of State Assets shall allocate to BGK funds for the purpose of implementing the provisions of the Agreement.

Section 1.3 of the Investment Policy (point 5 of the evidence provided) establishes that projects for the construction of offshore wind farms in the exclusive economic zone of Poland with a minimum total capacity of 3 GW, generated by at least 2 projects, will be supported, together with the technical infrastructure involved in the preparatory, implementation and operational phases.

Furthermore, in line with the description of the measure, **the Facility shall operate by providing loans directly to the private sector, as well as to public sector entities engaged in similar activities.**

The requirement that the Facility shall operate by providing loans is included in Paragraph 5.2 of the Implementing Agreement (point 2 of the evidence provided).

Section 2.1 of the Investment Policy (point 5 of the evidence provided) establishes that BGK will directly provide financial support in the form of loans for offshore wind energy projects.

Pursuant to Section 1.2 of the same document, Investment G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) is intended for companies carrying out projects as well as public sector bodies engaged in similar activities aimed at the construction of offshore wind farms.

Section 3.2 of the same document further specifies that investment projects under investment G3.1.5 will be carried out by large companies as well as public sector entities involved in similar projects.

Furthermore, in line with the description of the measure, **the Facility shall be managed by Bank Gospodarstwa Krajowego (BGK), as the implementing partner.**

Paragraph 1 of the Implementing Agreement (point 2 of the evidence provided) confirms that BGK is entrusted with the implementation of the Offshore Wind Energy Fund.

Furthermore, in line with the description of the measure, **the Facility shall include the following product line: BGK direct financing: this line shall provide direct loans to private companies producing or intending to produce electricity from offshore wind energy in an offshore wind farms, as well as to public sector entities engaged in similar activities. […]**

Section 2.1 of the Investment Policy (point 5 of the evidence provided) establishes that BGK will directly provide financial support in the form of loans for offshore wind energy projects.

Section 1.2 of the Investment Policy (point 5 of the evidence provided) specifies that support is targeted at developers of offshore wind farm projects (i.e. companies/entities producing or intending to generate electricity from offshore wind energy in an offshore wind farm). The same Section also specifies that the Offshore Wind Energy Fund is intended for companies carrying out projects as well as public sector bodies engaged in similar activities aimed at the construction of offshore wind farms.

As aforementioned, pursuant to Section 3.2 of the Investment Policy (point 5 of the evidence provided), investment projects under investment G3.1.5 will be carried out by large companies as well as public sector entities involved in similar projects.

[…] The loans shall be provided directly by BGK and each project co-financed by a third-party private and/or public investor(s).

As aforementioned, Section 2.1 of the Investment Policy (point 5 of the evidence provided) establishes that BGK will directly provide financial support in the form of loans for offshore wind energy projects.

Pursuant to Section 3.2 of the Investment Policy (point 5 of the evidence provided), investment projects under investment G3.1.5 will be carried out by large companies as well as public sector entities involved in similar projects, which will have to provide, in addition to the loan financing of the project under investment G3.1.5, an own contribution.

Furthermore, in line with the description of the measure, **in order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:**

As indicated above, Poland and BGK signed the Implementing Agreement on 9 August 2024 (point 2 of the evidence provided). The requirements regarding the content of the Implementing Agreement, are further discussed below.

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

Paragraph 6.2 of the Implementing Agreement (point 2 of the evidence provided) establishes that final decisions to grant or refuse a loan shall be taken by the Investment Committee. This is also confirmed by Section 2.1 of the Investment Policy (point 5 of the evidence provided), which establishes that the Facility's final investment decision shall be taken by the Investment Committee and approved by a majority of members that are independent from the government. The same Section further specifies the decision-making process of the Facility.

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

As mentioned above, the Investment Policy is included in Annex 1 of the Implementing Agreement (points 2 and 5 of the evidence provided).

1. The description of the financial products and eligible final beneficiaries.

Section 2.1 of the Investment Policy (point 5 of the evidence provided) specifies that BGK will directly provide financial support in the form of loans for offshore wind energy projects.

Pursuant to Section 1.2 of the same document, Investment G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) is intended for companies carrying out projects as well as public sector bodies engaged in similar activities aimed at the construction of offshore wind farms. In addition, loans may also be granted to companies which directly or indirectly own, or co-own, special purpose vehicles directly carrying out the construction of an offshore wind farm (SPV),

provided that the loan funds must be transferred in full in the form of a loan or capital to the company operating the construction of the farm or constitute a refinancing of funds previously transferred to the SPV, and confirmation of the correct use of the loan will be made on the basis of invoices paid by the SPV.

Pursuant to Section 3.2 of the same document, investment projects under investment G3.1.5 will be carried out by large companies as well as public sector entities involved in similar projects, which will have to provide, in addition to the loan financing of the project under investment G3.1.5, an own contribution.

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

Pursuant to Section 3.2 of the Investment Policy (point 5 of the evidence provided), economic viability is an eligibility requirement for projects to receive funding. Pursuant to this section, projects financed must be economically viable, which is verified by an examination of the creditworthiness of the entity applying for the loan. The same Section specifies that support shall be granted only if the projected financial flows not only allow for day-to-day operations, but also for the repayment of debt incurred.

3. The requirement to comply with the 'Do no significant harm' principle as set out in the DNSH Technical Guidance (C(2023) 6454 final).

Pursuant to Section 3.2 of the Investment Policy (point 5 of the evidence provided), investment projects under investment G3.1.5 [shall] comply with the 'do no significant harm' principle, as set out in the DNSH Technical Guidance (C(2023) 6454 final). The same requirement is enshrined in Chapter 1 of Annex 5 to the Implementing Agreement (point 2 of the evidence provided).

In particular: i. The investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[9], (ii) activities and assets under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[10], (iii) activities and assets related to waste landfills, incinerators[11] and mechanical biological treatment plants[12]

[9] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the DNSH Technical Guidance (C(2023) 6454 final) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

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

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

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

These requirements and exclusions from the eligibility (including those included in the footnotes) are included in Annex 5 to the Implementing Agreement (point 3 of the evidence provided).

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

Pursuant to Section 3.2 of the Investment Policy (point 5 of the evidence provided), the absence of double financing is an eligibility requirement for projects to receive funding. According to the same section, BGK ensures through internal control procedures that final recipients of support do not receive support from other aid schemes to cover the same costs (in accordance with Article 9 of Regulation (EU) 2021/241 of the European Parliament and of the Council). The same Section further specifies that BGK shall monitor compliance with the prohibition of double financing at the stage of making funds available as well as at the end of the investment project.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility

Paragraph 3.1 of the Implementing Agreement (point 2 of the evidence provided) determines the amount covered by the Implementing Agreement.

The fee structure for the Implementing Partner is described in Paragraph 11 of the Implementing Agreement (points 2 and 5 of the evidence provided). This Paragraph specifies how BGK's renumeration is calculated throughout different implementation phases and as well as the modalities of the payment of BGK's renumeration.

The Council Implementing Decision required that "*Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. […] the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility*". Poland deviated from the original formulation of the requirement set out in the Council Implementing Decision when incorporating it into the Implementing Agreement as it did not include the requirement to reinvest reflows according to the investment policy of the Facility and it only focused on their use to service the loan repayment. More specifically, pursuant to Paragraph 7 of the Implementing Agreement, BGK will repay the reflows of the Facility to the account of the Polish Ministry for State Assets intended to service loan repayments of the Recovery and Resilience Facility. Section 2.1 of the Investment Policy (point 5 of the evidence provided) further specifies that proceeds linked to the Facility, including in particular from repayments of Recovery and Resilience Facility used, as well as from revenues generated by the use of those funds, less the BGK remuneration, will be returned to the Polish Ministry of State Assets and will be used to repay the loans under the Recovery and Resilience Facility. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the deviation is considered acceptable given the long maturity of the loans, which is up to 28 years, as defined in Section 4.1 of the Investment Policy (point 5 of the evidence provided). As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

---

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

Furthermore, in line with the description of the measure, **on the basis of the RRF investment, the Facility aims at initially providing at least EUR 4 785 000 000 of financing.**

Paragraph 3.1 of the Implementing Agreement (point 2 of the evidence provided) determines the amount covered by the Implementing Agreement. The Council Implementing Decision states that "*on the basis of the RRF investment, the Facility aims at initially providing at least EUR 4 785 000 000 of financing*". In light of the contextual interpretation of this requirement from the Council Implementing Decision, it is interpreted that the financing aimed for is not the targeted investment volume, but a value comprising both the financing initially provided and management fees. As such, the financing aimed shall be interpreted together with the requirement assessed above (i.e., "*In order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner*"). The total amount of the Facility and the fee structure have been assessed in the previous paragraph. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

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

4.1. The description of the implementing partner's monitoring system to report on the investment mobilized.

Pursuant to Paragraph 9 of the Implementing Agreement (point 2 of the evidence provided), the principles and deadlines for monitoring and reporting on investment G3.1.5 are contained in Annex 4 to the Implementing Agreement (point 5 of the evidence provided). Chapter 2 of this Annex describes the set-up of a system for reporting on and monitoring the investment mobilized. Chapter 3 of the same Annex describes the reporting process whereas Chapter 4 describes the specific elements that BGK should monitor and report to the Ministry of State Assets.

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

These procedures are described in Paragraph 9.2 and Annex 3 of the Implementing Agreement (points 2 and 5 of the evidence provided). Chapter 4 of Annex 3 describes the guidelines of BGK's anti-fraud, corruption and conflict of interest policy, Chapter 5 of the same Annex describes the introduction of a signalling mechanism to detect irregularities, whereas Chapter 6 describes the application of an integrated IT tool to collect and update data on ongoing EU co-financed projects, strengthening control systems for the identification of risks of fraud, conflict of interest, corruption and double funding, and serving as a preventive instrument to support the institutions in ensuring the regularity of expenditure, including targeting controls.

4.3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.

Pursuant to Paragraph 5.3b of the Implementing Agreement (point 2 of the evidence provided) BGK is tasked with drawing up the rules for the selection of loan applications and the evaluation of loan applications submitted.

Section 2.1 of the Investment Policy (point 5 of the evidence provided) specifies that BGK will ensure that appropriate mechanisms and processes are applied and that the appropriate structure for the implementation of the instrument is used including as regards assessing the eligibility of projects.

The eligibility criteria for the assessment of projects are defined in Section 3.2 of the same document. The same section establishes that project applications that fail to meet any of the eligibility criteria are excluded from further evaluation which excludes them from receiving project funding from the RRF.

4.4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of BGK. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.

This requirement is included in Chapter 1 of Annex 3 to the Implementing Agreement (point 5 of the evidence provided) which stipulates that BGK carries out audits as part of the annual audit plan. BGK commits to carry out an ex-post audit of the Facility, in accordance with the scope set out in the Annex to the EU Council Implementing Decision on the approval of the assessment of the Recovery and Resilience Plan for Poland ('CID Annex'). Furthermore, it defines that risk-based ex-post audits will cover the elements listed in the CID annex, i.e. they verify: (I) the effectiveness of control systems, including the detection of fraud, corruption and conflict of interest; (II) compliance with the 'do no significant harm' principle, State aid rules, climate targets requirements; and (iii) compliance with the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same costs. Lastly, it also defines that ex-post audits also verify the legality of transactions and compliance with the terms of the applicable Implementing Agreement.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 4 785 000 000 of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[13].

This requirement is included in section 3.2 of the Investment Policy (point 5 of the evidence provided) which establishes that the entire amount of EUR 4 785 000 000 allocated to Investment G3.1.5, i.e. the Maritime Wind Energy Fund contributes 100 % to climate change objectives, in line with Annex VI of Regulation 2021/241.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[13] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

Number and name of the Milestone: G20L Delivery of the building permits

Related Measure: G3.2.1 Construction of natural gas infrastructure to ensure energy security

Qualitative Indicator: Granting of building permits

Time: Q2 2024

1. Context:

The objective of this investment is to improve energy infrastructure and facilities to meet immediate security of supply needs for gas, including liquified natural gas, notably to enable diversification of supply in the interest of the Union as a whole.

Milestone G20L concerns the delivery of the building permits for the Gdańsk and Gustorzyn gas pipeline.

Milestone G20L is the first step of the implementation of the investment. It will be followed by milestone G21L (under the seventh instalment), milestone G22L (under the seventh instalment) and milestone G23L (under the ninth instalment), related to start of works, their progress and completion of construction. The investment has a final expected date for implementation on 30 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 (including all the constitutive elements) was satisfactorily fulfilled.
2	Decision No 35z/2022/MKA of the Governor of Pomorskie (ref. Wi-III.7840.2.13.2022.MKA-o) of 10 June 2022	The decision concerns the approval of the construction project and the granting of a construction permit for the 'Construction of the Kolnik-Gdańsk pipeline with the infrastructure necessary to operate it in the Pomorskie Province. Activity No 1: Construction of the high-pressure gas pipeline DN1000 MOP 8.4 MPa connecting the Gazu Kolnik hub – Bogatka discharge unit and fibre.'
3	Decision No 86/2022/EL of the Governor of Pomorskie (ref. Wi-III.7840.1.3.2022.EL) of 9 June 2022	The decision concerns the approval of the land development project and the architectural and construction project and the granting of planning permission for the terminal investment project, entitled: 'Construction of the Kolnik-Gdansk pipelines with the infrastructure necessary to operate them in Pomorskie Province. Activity 2: Construction of the Gazu Kolnik distribution hub'.
4	Decision No 97/2023/EL of the Governor of Pomorskie (ref. Wi-III.7840.4.15.2023.EL) of 6	The decision concerns amendment of the decision of the Governor of Pomorskie Province on construction permit No 86/2022/EL of 9 June 2022.

	June 2023	
5	Decision of the Governor of Pomorskie (ref. Wi-III.7840.1.4.2022.MCH) No 96/2022/MCH of 20 June 2022	The decision concerns the approval of the land development project and the architectural and construction project and the granting of planning permission for the terminal investment project, entitled: 'Construction of Kolnik-Gdańsk pipelines with the infrastructure necessary to operate them in Pomorskie Province. Activity 3a: Construction of the high-pressure gas pipeline Bogatka block-up plant – FSRU measuring station including fibre'.
6	Decision of the Governor of Pomorskie (ref. Wi-III.7840.1.8.2022.MD-f) No 88/2022/MD of 10 June 2022	The decision concerns the approval of the construction project and the granting of planning permission for the terminal investment project, entitled: 'Construction of the Kolnik-Gdansk pipelines with the infrastructure necessary to operate them in Pomorskie Province. Task 3b: Construction of a high-pressure connection pipeline between FSRU metering station – dam plant together with a measuring station and a fibre optic.'
7	Decision of the Governor of Pomorskie (ref. Wi-III.7840.4.16.2023.MD) No 98/2023/MD of 6 June 2023,	The decision concerns amendment of the decision of the Governor of Pomorskie Province on construction permit No 88/2022/MD of 10 June 2022.
8	Decision of the Governor of Pomorskie (ref. Wi-III.7840.4.18.2023.EL) No 112/2023/EL of 30 June 2023	The decision concerns the approval of the land development project and the architectural and construction project and the granting of a building permit for the following terminal: 'Construction of the high-pressure gas pipeline DN 1000 MOP 8.4 MPa Gustorzyn – Wicko, part 2 of the Gardeja-Kolnik section from the provincial border to the Gazu Kwidzyn distribution hub – section 1'
9	Decision of the Governor of Kujawsko-Pomorskie (ref. WIR.I.7840.12.2023.MB) No 59/2023 of 5 July 2023	The decision concerns the approval of the land development project and the architectural and construction project and granting a building permit for the task of: 'Construction of gas pipeline DN 1000, MOP 8.4 MPa Gustorzyn Wicko, Part 1 Gustorzyn-Gardeja. Section 2 from the border of the municipalities of Aleksandrów Kujawski and Wielka Nieszawka to the Gazu Kamionki distribution hub.'
10	Decision of the Governor of Kujawsko-Pomorskie (ref. WIR.I.7840.12.7.2023.MB) No 60/2023 of 7 July 2023	The decision concerns the approval of the land development project and the architectural and construction project and granting a building permit for an investment project entitled: 'Construction of the DN 1000 pipeline, MOP 8.4 MPa Gustorzyn Wicko, part 1. Gustorzyn-Gardeja and the reconstruction of the Gustorzyn distribution hub. Section 1 from Gazu Gustorzyn's distribution hub including up to and including the border of the municipalities of Aleksandrów Kujawski and Wielka Nieszawka.
11	Decision of the Governor of	The decision concerns the approval of the land

	Kujawsko-Pomorskie (ref. WIR.I.7840.12.5.2023.MB) No 62/2023 of 12 July 2023	development project and the architectural and construction project and granting a building permit for an investment project entitled: 'Construction of the DN 1000 pipeline, MOP 8.4 MPa Gustorzyn-Wicko, part 1. Gustorzyn-Gardeja. Section 3 from the Kamionki distribution hub inclusive up to and including the provincial border.'
12	Decision of the Governor of Kujawsko-Pomorskie (ref. WIR.I.7840.12.23.2023.MB) No 111/2023 of 15 November 2023	The decision concerns the amendment of decision No 62/2023 of the Governor of Kujawsko-Pomorskie Province of 12 July 202
13	Decision of the Governor of Kujawsko-Pomorskie (ref. WIR.I.7840.12.22.2023.MB) No 112/2023 of 15 November 2023	The decision concerns the amendment of the decision of the Governor of Kujawsko-Pomorskie Province No 59/2023 of 5 July 2023.
14	Decision of the Governor of Pomorskie (ref. Wi-III.7840.4.17.2023.MKA) of 30 June 2023 No 113/2023/MKA	The decision concerns the approval of the construction project and the granting of a building permit for the investment in the terminal: 'Construction of the high-pressure gas pipeline DN 1000 MOP 8.4 MPa Gustorzyn – Wicko, part 2 of the Gardeja Kolnik section' from the Gazu Kwidzyn distribution hub to the Kolnik distribution hub – section 2'.
15	Decision of the Governor of Pomorskie (ref. Wi-III.7840.4.17.2023.MKA-o) of 26 July 2023	The decision concerns amendment of Decision No 113/2023/MKA of the Governor of Pomorskie Province of 30 June 2023 correcting a clerical error.

3. Analysis:

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

The building permits for the Gdańsk and Gustorzyn gas pipeline shall have been granted.

The construction permits have been issued for the 250 km gas pipeline between Gdańsk and Gustorzyn. The gas pipeline consists of the following sections:

a) Gdańsk-Kolnik,
b) Kolnik-Gardeja,
c) Gardeja-Gustorzyn.

For each section of the gas pipeline permits had been issued as follows:

1. **Gdańsk – Kolnik:**
   i) building permit No 35z/2022/MKA of 10 June 2022 issued by the Governor of Pomorskie (evidence 2) authorising construction of the Kolnik - Gdańsk gas pipeline together with the infrastructure necessary for their operation in the Pomeranian Voivodship - Activity No. 1: 'Construction of the DN1000 MOP 8.4 MPa high-pressure gas pipeline between

the Kolnik Gas Distribution Point and Pressure Relief Station (isolating valve installation) Bogatka, together with a fibre optic cable'.

ii) building permit No 86/2022/EL of 9 June 2022 issued by the Governor of Pomorskie (evidence 3) authorising the construction of the Kolnik - Gdańsk gas pipeline together with the infrastructure necessary for their operation in the Pomeranian Voivodship - Activity No. 2: 'Construction of the Kolnik Gas Distribution Point'. The building permit was amended by Decision No 97/2023/EL of 6 June 2023 of the Governor of Pomorskie (evidence 4).

iii) building permit No 96/2022/MCH of 20 June 2022 issued by the Governor of Pomorskie (evidence 5) authorising construction of Kolnik - Gdańsk pipelines with the infrastructure necessary to operate them in Pomorskie Voivodship - Activity no. 3a 'Construction of a high-pressure gas pipeline between the Pressure Relief Station (isolating valve installation) Bogatka- FSRU metering station together with a fibre optic cable'.

iv) building permit No 88/2022/MD of 10 June 2022 issued by the Governor of Pomorskie (evidence 6) authorising construction of Kolnik - Gdańsk pipelines with the infrastructure necessary to operate them in Pomorskie Voivodship - Activity No. 3b: 'Construction of a high-pressure connection gas pipeline between the FSRU metering station and the Pressure Relief Station with metering station as well as fibre optic cable construction'. The building permit was amended by Decision No 98/2023/MD of 6 June 2023 of the Governor of Pomorskie (evidence 7).

2. Kolnik – Gardeja:

v) building permit No 112/2023/EL of 30 June 2023 issued the Governor of Pomorskie (evidence 8) authorising 'construction of the high-pressure gas pipeline DN 1000 MOP 8.4 MPa Gustorzyn – Wicko, part 2 of the Gardeja-Kolnik section from the provincial border to the Gazu Kwidzyn distribution hub inclusive – section 1'.

vi) building permit No 113/2023/MKA of 30 June 2023 issued by the Governor of Pomorskie (evidence 14) authorising 'construction of the high-pressure gas pipeline DN 1000 MOP 8.4 MPa Gustorzyn – Wicko, part 2 of the Gardeja Kolnik section' from the Gazu Kwidzyn distribution hub to the Kolnik distribution hub – section 2'. The building permit was amended by Decision of the Governor of Pomorskie of 26 July 2023 correcting a clerical error (evidence 15).

3. Gardeja – Gustorzyn:

vii) building permit No 59/2023 of 5 July 2023 issued the Governor of Pomorskie (evidence 9) authorising 'construction of gas pipeline DN 1000, MOP 8.4 MPa Gustorzyn Wicko, Part 1 Gustorzyn-Gardeja. Section 2 from the border of the municipalities of Aleksandrów Kujawski and Wielka Nieszawka to the Gazu Kamionki distribution hub'. The building permit was amended by Decision No 112/2023 of 15 November 2023 issued by the Governor of Kujawsko-Pomorskie (evidence 13).

viii) building permit No 60/2023 of 7 July 2023 issued by Governor of Kujawsko-Pomorskie (evidence 10) authorising 'construction of the DN 1000 pipeline, MOP 8.4 MPa Gustorzyn-Wicko, part 1. Gustorzyn-Gardeja. Section 3 from the Kamionki distribution hub, including up to and including the provincial border', implemented in the municipality of Lisewo, Grudziądz, Gruta, Radzyń Chełmiński, Rogóźno, Chełmża, Łysomice and Płużnica'.

ix) building permit No 62/2023 of 12 July 2023 issued by Governor of Kujawsko-Pomorskie (evidence 11) authorising construction of the DN 1000 pipeline, MOP 8.4 MPa Gustorzyn-Wicko, part 1. Gustorzyn-Gardeja. Section 3 from the Kamionki distribution hub inclusive up to and including the provincial border'. The building permit was amended by Decision No 111/2023 of 15 November 2023 issued by the Governor of Kujawsko-Pomorskie (evidence 12).

It follows from the foregoing that the building permits have been issued for the Gdańsk and Gustorzyn gas pipeline.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

Number and name of the Milestone: G21L Selection of the contractor

Related Measure: G.3.2.1 Construction of natural gas infrastructure to ensure energy security

Qualitative Indicator: Notification of the award of the contract

Time: Q1 2025

1. Context:

The objective of this investment is to improve energy infrastructure and facilities to meet immediate security of supply needs for gas, including liquified natural gas, notably to enable diversification of supply in the interest of the Union as a whole.

Milestone G21L concerns the notification of the award of the contract(s) for the construction of the Gdańsk and Gustorzyn gas pipeline.

Milestone G21L is the second step of the implementation of the investment, and it follows the completion of milestone G20L (under the fifth instalment), issuance of building permits. It will be followed by milestone G22L (under the seventh instalment) related to the start of works for at least one section of the pipeline, and milestone G23L (under the ninth instalment), related to the completion of construction. The investment has a final expected date for implementation on 30 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 (including all the constitutive elements) was satisfactorily fulfilled.
2	Contract award notice No. 685599-2024 to PORR S.A. - OJ S 219/2024 11/11/2024; available at: https://ted.europa.eu/pl/notice/-/detail/685599-2024	The awarded contract covers LOT 1 of the gas pipeline construction from Kolnik to Gdańsk together with the infrastructure necessary for their operation in the Pomeranian Voivodeship
3	Contract award notice No. 697143-2024 to STALPROFIL S.A - OJ S 223/2024 15/11/2024; available at: https://ted.europa.eu/pl/notice/-/detail/697143-2024	The award of contract covers LOT 2 of the gas pipeline construction from Kolnik to Gardeja
4	Contract award notice No. 696150-2024 to ROMGOS Gwiazdowscy Sp. z o.o. - OJ S 223/2024 15/11/2024; available at https://ted.europa.eu/pl/notice/-/detail/696150-2024	The award of contract covers LOT 3 of the gas pipeline construction from Gardeja to Gustorzyn

3. Analysis:

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

Notification of the award of the contracts for the construction works of the Gdańsk-Gustorzyn gas pipeline.

Following open call for tenders the award of contracts has been published in the *Official Journal of the European Union* for the construction of an extension of the transmission network between Gdańsk and Gustorzyn. The gas pipeline consists of the following sections:

a) Gdańsk-Kolnik (34 km),
b) Kolnik-Gardeja (88 km),
c) Gardeja-Gustorzyn (128).

For the three sections of the gas pipeline, construction contracts have been awarded as follows:

a) The contract award notice for the **construction works of the Gdańsk–Kolnik gas pipeline**, including the necessary operational infrastructure, located in the Pomeranian Voivodeship was published Official Journal of the European Union on 11 November 2024, by which the winner was duly notified in accordance with applicable procurement rules (evidence 2).
b) The contract award notice for the **construction works of the Kolnik–Gardeja gas pipeline** was published Official Journal of the European Union on 15 November 2024, by which the winner was duly notified in accordance with applicable procurement rules (evidence 3).
c) The contract award notice for the **construction works of the Gardeja–Gustorzyn gas pipeline**, was published Official Journal of the European Union on 15 November 2024, by which the winner was duly notified in accordance with applicable procurement rules (evidence 4).

4. Commission Preliminary Assessment: satisfactorily achieved.