**25.09.2026**

# Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the third payment request submitted by Luxembourg on 24 July 2026, 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 24 July 2026, Luxembourg submitted a request for payment for the third instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Luxembourg provided due justification of the satisfactory fulfilment of the nine milestones and targets of the third instalment of the non-repayable support, as set out in Section 2(1)(1.3) of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg[1].

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

In its payment request, Luxembourg has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Luxembourg, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all nine milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Luxembourg's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, support for municipalities in protecting nature and biodiversity, strengthening the framework against money laundering and terrorist financing, and promoting sustainable biogas production. The milestones and targets also confirm progress in investment projects related to digital solutions for healthcare, secure quantum communication technologies, digitalisation of public administration, support for electric vehicles and renewable energy production.
By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 10155/21 INIT and ST 10155/21 ADD 1 as amended by ST 16022/22 INIT, ST 12569/24 INIT, ST 12569/24 ADD 1, ST 7450/25 INIT, 7450/25 ADD 1, ST 14446/2025 INIT, ST 14446/2025 ADD 1, ST 10858/2026 INIT, ST 10858/2026 ADD 1.

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**Number and name of the Milestone:** 1B - 4 Revising healthcare professions and introducing new measures within hospital structures

**Related Measure:** 1B.R2 – Strengthening Health System Resilience — Reforming the remits of health professionals

**Qualitative Indicator:** Entry into force of legal acts

**Time:** Q3 2025

**1. Context:**

The objective of this reform is to respond to the healthcare workforce shortage challenges. It consists of revising the responsibilities of healthcare professions and introducing new measures within hospital structures.

The milestone requires entry into force of amending legal acts on 1) the practice and upgrading of health professions and 2) on hospitals and hospital planning; on the practice of the profession of doctor, dental practitioner and veterinary surgeon; and the Social Security Code.

Milestone 1B - 4 is the first step of the implementation of the reform. It will be followed by milestone 1B - 5, related to the entry into force of the legal act defining responsibilities of general care nurses.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled |
| 2 | Law of 29 June 2023 amending the amended Law of 26 March 1992 on the practice and upgrading of health professions; entered into force on 30 June 2023 | The copy of the Official Journal publication of the law amending the amended Law of 26 March 1992 on the practice and upgrading of health professions – Memorial A334 of 29 June 2023 |
| 3 | Law of 29 July 2023 amending 1) amended Law of 8 March 2018 on hospitals and hospital planning; 2) amended Law of 29 April 1983 on the practice of the profession of doctor, dental practitioner and veterinary surgeon; and 3) the Social Security Code; entered into force on 3 August 2023 | The copy of the Official Journal publication of the law amending 1) amended Law of 8 March 2018 on hospitals and hospital planning; 2) amended Law of 29 April 1983 on the practice of the profession of doctor, dental practitioner and veterinary surgeon; and 3) the Social Security Code – Memorial A478 of 2 August 2023 |

**3. Analysis:**

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

**Entry into force of amending legal acts on 1) the practice and upgrading of health professions [...]**

The law of 29 June 2023 amending the amended Law of 26 March 1992 on the practice and upgrading of health professions (*Loi du 29 juin 2023 portant modification de la loi modifiée du 26 mars 1992 sur l'exercice et la revalorisation de certaines professions de santé*) (hereinafter referred to as "the Law of 29 June 2023") was published in the Official Journal of the Grand Duchy of Luxembourg, Memorial A334 of 29 June 2023. According to its Article 6, the Law of 29 June 2023 entered into force on 30 June 2023.

The Law of 29 June 2023:

- Replaces Article 1 to define the scope of application and list the regulated health professions;
- Introduces Article 1bis containing common legal definitions;
- Replaces Article 7 and integrated detailed professional competences in Annexes 1 to 21 forming an integral part of the Law;
- Amends Article 42 concerning transitional provisions;
- Establishes a harmonised legislative framework for 23 regulated health professions.

Each annex defines the missions, professional acts, training requirements and conditions of exercise of the respective profession.

In line with the measure description, the reform **consists of revising the responsibilities of healthcare professions.**

Specifically, the Law of 29 June 2023 revises the responsibilities of healthcare professions by:

- Defining the scope of competences and professional acts of each regulated profession;
- Harmonising training and authorisation requirements;
- Clarifying the allocation of responsibilities between general care nurses and specialised nurses.

This enhances legal certainty and enables more flexible deployment of healthcare professionals within clearly defined competences.

**[…] Entry into force of amending legal acts on hospitals and hospital planning; on the practice of the profession of doctor, dental practitioner and veterinary surgeon; and the Social Security Code.**

The Law of 29 July 2023 amending (1) the amended Law of 8 March 2018 on hospitals and hospital planning; (2) the amended Law of 29 April 1983 on the practice of the profession of doctor, dental practitioner and veterinary surgeon; and (3) the Social Security Code (*Loi du 29 juillet 2023 portant modification : 1° de la loi modifiée du 8 mars 2018 relative aux établissements hospitaliers et à la planification hospitalière ; 2° de la loi modifiée du 29 avril 1983 relative à l'exercice de la profession de médecin, de médecin-dentiste et de médecin-vétérinaire ; 3° du Code de la sécurité sociale*) (hereinafter referred to as "the Law of 29 July 2023") was published in the Official Journal of the Grand Duchy of Luxembourg, Memorial A478 of 2 August 2023. According to its Article 4, the Law of 29 July 2023 entered into force on 3 August 2023.

The Law of 29 July 2023:

- Introduces a definition of “site” in Article 2(1) of the amended Law of 8 March 2018;
- Enables hospital centres to operate additional sites dedicated to ambulatory care under Article 4(1);
- Revises national planning rules for medical equipment and updated Annex 3 listing equipment subject to national planning;
- Introduces Article 20bis providing for state financial participation in certain infrastructure rental costs;
- Introduces sanctioning provisions in Article 45(4);
- Repealed Article 19 and amended Article 42 of the amended Law of 29 April 1983;
- Amended Article 65(4) of the Social Security Code to clarify the legal basis for service packages.

In line with the measure description, the reform consists of **introducing new measures within hospital structures.**

Specifically, the Law of 29 July 2023 introduces new measures within hospital structures by:

- Enabling the development of additional hospital sites dedicated to ambulatory care;
- Updating hospital planning and equipment allocation mechanisms;
- Introducing financial mechanisms supporting infrastructure development;
- Clarifying elements of the regulatory and reimbursement framework under the Social Security Code.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Milestone:** 1B - 8 An integrated solution

**Related Measure:** 1B.I2 Strengthening health system resilience – Telemedicine solution for remote medical follow-up of patients

**Qualitative Indicator:** The internally developed solution is online and accessible

**Time:** Q2 2023

**1. Context:**

This investment is directed towards the development of remote medical monitoring (telemedicine). It consists of a system of teleconsultations for remote monitoring between medical professionals and patients.

Milestone 1B-8 concerns a new internally developed monitoring solution allowing the creation and management of patient medical files of asylum seekers and people under international protection.

Milestone 1B-8 is the second and last milestone of the investment, and it follows the completion of milestone 1B-7, related to the remote monitoring solution "Maela".

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled |
| 2 | Summary description "Document de synthèse relatif à la solution de télésuivi « IdeoPHM » " | Description of the solution, prepared by the health agency eSanté in August 2023 |
| 3 | Project completion report | Report signed by agency eSanté on 28 February 2024 and Ministry of Health on 6 March 2024 |
| 4 | Document "Procès-verbal de la réception des livrables, logiciel Wellkomm Version 1 par l'Agence eSanté pour la Direction de la Santé, Service Santé des Réfugiées" | Receipt acknowledgement of the Wëllkomm tool, signed by the Ministry of Health, departments of refugee health and sanitary protection, dated 4 September 2023 |
| 5 | User Manual | User Manual for the remote medical monitoring solution Wëllkomm, prepared by the health agency eSanté for health professionals, system export dated 14 November 2025 |

**3. Analysis:**

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

**The new internally developed monitoring solution allowing the creation and management of patient medical files of asylum seekers and people under international protection is online and accessible.**

The summary document "Document de synthèse relatif à la solution de télésuivi « IdeoPHM »" (evidence 2) explains that the government agency eSanté decided to develop internally a new IT solution, which resulted in the deployment of the Wëllkomm tool. The document confirms that it entered into production on 4 August 2022.

Point 1.4 on page 4 of the project completion report (evidence 3) confirms that Wëllkomm, a medical monitoring solution, was internally developed by the Luxembourg government agency eSanté in order to allow the migrants health department of the ministry in charge of health to electronically create and manage medical files of asylum seekers and people under international protection.

On 4 September 2023, the Ministry of Health, departments of refugee health and sanitary protection confirmed the receipt of the solution (evidence 4). This document "Procès-verbal de la réception des livrables, logiciel Wellkomm Version 1" records the formal delivery and acceptance of the solution, which confirms that the software constitutes a distinct IT development delivered by agency eSanté to the ordering authority, thereby demonstrating its autonomous and newly developed nature.

The User Manual (evidence 5) further identifies Wëllkomm as a Population Health Management solution developed by agency eSanté under the mandate from the health authorities.

Together, the documentary evidence confirms that Wëllkomm is a newly developed IT solution, internally designed and implemented by the agency eSanté.

The functionalities of creating and managing the patient medical files are described in the User Manual (evidence 5). These include:

- creating, viewing and modifying the patient files;
- addition and management of documents;
- recording of patient notes;
- generation and exchange of prescriptions;
- organising medical consultations.

Chapters 2-4 and 10 of the User Manual (evidence 5) show that medical professionals can access the system under the access rights granted by the Ministry of Health. In this role they can view, modify and create medical files of asylum seekers and people under international protection. Chapter 6 describes the functionality for organizing consultations within the platform between medical professionals and patients.

The summary document (evidence 2) indicates that the solution is operational in production mode for asylum seekers and people under international protection, with 6393 patient accounts, 74 accounts of health professionals, and 44397 documents in August 2023.

Commission services conducted an on-the-spot check on 8 May 2025 to verify that the new internally developed monitoring solution Wëllkomm allows the creation and management of patient

medical files of asylum seekers and people under international protection, and is online and accessible. This check was completed successfully, confirming that the new internally developed monitoring solution Wëllkomm allows the creation and management of patient medical files of asylum seekers and people under international protection, and is online and accessible for authorized medical professionals. The demonstration was carried out in a test environment populated with non-real medical data.

During the live demonstration, the Commission services observed that authorised medical professionals could:

- create, consult and modify patient medical files;
- record medical observations;
- generate prescriptions;
- consult entries made by other professionals;
- organise medical consultations;
- access the system through authenticated accounts.

The demonstrated functionalities correspond to those described in Chapters 2–4, 6 and 10 of the User Manual.

In line with the measure description, the investment **consists of a system of teleconsultations for remote monitoring between medical professionals and patients.**

The summary document "Document de synthèse relatif à la solution de télésuivi « IdeoPHM »" (evidence 2) explaining the telemedicine character of Wëllkomm clarifies that the solution enables remote exchange of medical information between health professionals located at different geographical sites and supports the remote follow-up of patients.

The User Manual (evidence 5) describes functionalities enabling the organisation of consultations within the platform, including the creation of visits, management of waiting rooms, generation of prescriptions and recording of consultation outcomes. Medical professionals can create convocations for socio-medical consultations, which are addressed to asylum seekers and people under international protection and to the relevant staff at asylum centres, thereby enabling remote coordination and follow-up.

Furthermore, the system allows the generation of electronic prescriptions and medical document that are incorporated into the patient file and used for patient's care pathway. This demonstrates that the solution supports remote monitoring and structured follow-up of patients.

The on-the-spot check of 8 May 2025 confirmed that the platform enables remote collaboration through the teleconsultation functionality for the initial medical follow-up of asylum seekers and people under international protection by medical professionals. During the demonstration, Commission services observed the creation of consultations, recording of medical data and organisation of follow-up within the system.

Although the solution is primarily used by health professionals, it directly concerns patients, as it enables:

- creation and continuous management of individual patient medical files;
- remote coordination of consultations, including sending convocations to patients;
- issuance of prescriptions and medical documentation for patients;
- structured follow-up of patient health data across multiple sites.

The evidence therefore demonstrates that Wëllkomm constitutes a teleconsultation-based monitoring system enabling remote medical follow-up between medical professionals and patients, in line with the measure description.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Target:** 2B-5 'Naturpakt' certification

**Related Measure:** 2B.R1 : Reform and investment: 'Naturpakt'

**Quantitative Indicator:** Certification

**Baseline:** 0

**Target:** 50

**Time:** Q1 2025

**1. Context:**

The measure aims to encourage municipalities to engage in natural environment and biodiversity protection actions. The measure consists in supporting municipalities signing a 'Naturpakt' contract with the State and achieving certification for their performance.

Milestone 2B-5 requires that a total of 50 municipalities are certified under the 'Naturpakt', based on a positive audit assessment that each municipality has achieved a performance level of 40% of the maximum achievable score.

Target 2B-5 is the third target of the measure, and it follows the completion of milestone 2B-1 and milestone 2B-2, related to the publication of the 'Naturpakt' actions catalogue and the entry into force of the 'Naturpakt' Law, enabling municipalities to sign contracts committing to biodiversity actions until 2030.

Target 2B-5 is the final step of the implementation of the measure.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Audit reports including the certification degree for 81 municipalities. | Copies of audit reports for 81 municipalities, including final assessment and certification degree. |

**3. Analysis:**

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

**A total of 50 municipalities are certified under the 'Naturpakt', based on a positive audit assessment that each municipality has achieved a performance level of 40% of the maximum achievable score.**

Evidence 2 consists of audit reports including the certification degree for 81 municipalities certified under the “Naturpakt”, issued by Klima-Agence G.I.E., dated between 11 November 2022 and 16 October 2025. The following municipalities were certified (including date of assessment): Beaufort (19/06/2025), Bech (28/02/2023), Beckerich (06/06/2024), Berdorf (19/06/2025), Bettembourg (17/06/2024), Betzdorf (03/06/2024), Bissen (16/10/2025), Boulaide (16/12/2024), Clervaux (26/11/2024), Colmar-Berg (28/03/2023), Consdorf (15/05/2023), Contern (04/06/2025), Dalheim (09/12/2022), Differdange (27/03/2023), Dippach (06/06/2025), Dudelange (13/12/2024), Echternach (29/10/2024), Ell (09/12/2024), Esch Alzette (21/11/2024), Esch-sur-Sure (09/12/2024), Feulen (24/01/2023), Fischbach (14/11/2024), Flaxweiler (23/04/2024), Frisange (10/06/2025), Garnich (11/03/2025), Goesdorf (30/01/2023), Grevenmacher (08/05/2025), Grosbous (31/01/2024), Heffingen (29/01/2023), Hesperange (13/06/2024), Junglinster (06/05/2025), Kaerjeng (31/03/2023), Kayl (27/05/2025), Kehlen (25/06/2024), Kopstal (05/06/2025), Lac Haute Sur (28/03/2023), Larochette (17/06/2025), Lenningen (18/06/2025), Leudelange (16/12/2024), Lorentzweiler (23/06/2025), Luxembourg (19/06/2025), Mamer (27/09/2024), Manternach (10/12/2024), Mersch (21/02/2023), Mertert (22/11/2024), Mertzig (20/06/2025), Mondercange (28/05/2024), Niederanven (18/06/2024), Nommern (24/01/2023), Parc Hosingen (10/12/2024), Petange (03/06/2025), Preizerdaul (03/02/2023), Putscheid (14/12/2024), Reckange sur Mess (19/11/2024), Redange sur Attert (22/06/2023), Reisdorf (24/01/2023), Roeser (13/06/2025), Rosport-Mompach (06/12/2024), Saeul (14/03/2024), Sandweiler (28/03/2023), Sanem (21/06/2024), Schengen (26/04/2023), Schieren (10/06/2025), Schifflange (19/06/2024), Schuttrange (10/06/2025), Stadtbredimus (07/10/2025), Steinfort (28/11/2024), Strassen (06/03/2023), Tandel (16/12/2024), Troisvierges (09/12/2024), Useldange (27/09/2024), Vianden (17/06/2025), Wahl (01/02/2023), Waldbillig (24/06/2024), Walferdange (11/06/2025), Weiler la Tour (30/04/2025), Weiswampach (04/06/2025), Wiltz (09/10/2025), Wincrange (21/10/2024), Winseler (04/04/2024), Wormeldange (05/04/2023)

Each audit report contains an assessment of the “Naturpakt” action catalogue, including the achieved score in both absolute and relative terms. Based on the assessments, municipalities achieving a score above 40% received certification.

The Commission Services reviewed all audit reports and verified that the target has been met, a total of 50 municipalities are certified under the “Naturpakt” with each achieving a minimum of 40% of the maximum possible score, as confirmed by the positive audit assessments for each municipality. According to the audit reports, 37 municipalities achieved a score between 40% and 50% (e.g. Garnich audit report, 45.58%, p. 2), 28 municipalities achieved a score between 50% and 60% (e.g. Differdange audit report, 53.05%, p. 2), five municipalities achieved a score between 60% and 70% (e.g. Esch-zur-Alzette audit report, 61.8%, p. 2), and one municipality achieved a score of more than 70% (Bettembourg audit report, 73.78%, p. 2).
According to the evidence provided, 71 out of the total of 81 municipalities achieved a minimum of 40% of the maximum possible score, thus Luxembourg exceeded the goal of 50 municipalities by 21.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Milestone:** 3A - 4 Ex-post report on the cross-border quantum key distribution terrestrial connection demonstration

**Related Measure:** 3A.I1 Development and deployment of test infrastructure and ultra-secure connectivity solutions

**Qualitative Indicator:** Submission of the ex-post report

**Time:** Q1 2023

**1. Context:**

This investment aims at developing and deploying the necessary research infrastructure to gain knowledge and experience in the field of quantum technology-based communication. One demonstration is to be performed to gain experience regarding the technology.

Milestone 3A-4 consists in the submission by the contractor of an ex-post report on a cross-border quantum key distribution terrestrial connection demonstration.

Milestone 3A-4 is the last step of the implementation of the investment, and it follows the completion of milestone 3A-3, related to the entry into operation of the LuxQCI Laboratory.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Ex-post report submitted by the contractor on the cross-border quantum key distribution terrestrial connection demonstration, hereinafter referred to as 'the report'. | Report issued by the contractor on 15 July 2025 and signed by the contractor and the contracting authority on 7 October 2025. |
| 3 | Minutes of the fourth Interministerial Committee on 28 July 2025. | Meeting minutes of the fourth Interministerial Committee confirming the cross-border quantum key distribution terrestrial connection. |
| 4 | Luxembourg Quantum Communication Infrastructure lAb « LUQCIA » convention | Convention signed on 23 March 2022 between the University of Luxembourg/SnT (the contractor), and the Government of the Grand Duchy of Luxembourg (the contracting authority) |

**3. Analysis:**

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

**Ex-post report submitted by the contractor on the cross-border quantum key distribution terrestrial connection demonstration.**

In line with Article 4 (2) of the Luxembourg Quantum Communication Infrastructure lAb « LUQCIA » convention, (evidence 4) signed between the University of Luxembourg/SnT (the contractor) and the Government of the Grand Duchy of Luxembourg (the contracting authority), the University of Luxembourg/SnT submitted an ex-post report on 15 July 2025 on the cross-border quantum key distribution terrestrial connection demonstration, hereinafter referred to as 'the report' (evidence 2).

The report details the steps taken to establish a quantum key distribution terrestrial connection demonstration between Luxembourg and Belgium.

The first step was to establish a quantum communication infrastructure collaboration framework between the University of Luxembourg/SnT and the Belgian consortium BeQCI. The two parties signed a Memorandum of Understanding (MoU) that defines the general conditions and principles of their research collaboration in cross-border quantum communication (evidence 2, page 11). Once the collaboration framework was established, the nodes in each country, the quantum key distribution devices, and the fiber provider for the cross-border connection were selected, and the dark fiber requirements were defined (evidence 2, pages 12 to 26). The report subsequently describes the installation of the equipment, the measurements performed, and the tests carried out (evidence 2, pages 27 to 37). The report then describes the terrestrial quantum key distribution connection demonstration established between Arlon (Belgium) and Kirchberg (Luxembourg) on 17 October 2024, using three dark fibers deployed along a route of approximately 45 kilometres (evidence 2, pages 38 to 43).The report was subsequently adopted during the fourth Interministerial Committee on 28 July 2025 (evidence 3, page 3) and signed by the contractor (University of Luxembourg/SnT) and the contracting authority (Government of the Grand Duchy of Luxembourg) on 7 October 2025 (evidence 2, page 65).

Furthermore, in line with the description of the measure**, one demonstration is to be performed to gain experience regarding the technology** (quantum technology-based communication). A terrestrial quantum key distribution connection demonstration was conducted between Luxembourg and Belgium, providing practical experience in quantum communications and laying essential groundwork for future research and development to be pursued in subsequent projects (evidence 2, page 43).

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Target:** 3B - 4 Five government entities granted access to the "Hive" platform

**Related Measure:** 3B.I1 Electronic Document Management and Case Management

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 5

**Time:** Q2 2024

**1. Context:**

The measure aims to digitalise document management in the public administration. This investment consists in developing a central platform for electronic document management ("Hive" platform) and in granting access to five government entities to the platform.

Target 3B-4 requires that five government entities shall be granted access to the "Hive" platform

Target 3B-4 is the second and last milestone or target of the investment, and it follows the completion of milestone 3B-1, related to the entry into operation of a central platform for electronic document management and case management ("Hive" platform).

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | A summary document duly justifying how the target was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision Annex. |
| 2 | Beneficiary list | The list of the government entities granted access to the "Hive" platform. |
| 3 | Internal audit report for the 'Administration for direct contributions' | Internal audit reports by the Luxembourgish government explaining the access of the 'Administration for direct contributions' to the "Hive" platform. |
| 4 | Internal audit report for the 'Ministry of Digitalization' | Internal audit reports by the Luxembourgish government explaining the access of the 'Ministry of Digitalization' to the "Hive" platform. |
| 5 | Internal audit report for the 'Ministry of Culture' | Internal audit reports by the Luxembourgish government explaining the access of the 'Ministry of Culture' to the "Hive" platform. |
| 6 | Internal audit report for the 'Government IT Centre' | Internal audit reports by the Luxembourgish government explaining the access of the 'Government IT Centre' to the "Hive" platform. |
| 7 | Internal audit report for the 'Ministry of Environment' | Internal audit reports by the Luxembourgish government explaining the access of the 'Ministry of Environment' to the "Hive" |

| | | |
|---|---|---|
| | | platform. |

**3. Analysis:**

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

**Five government entities shall be granted access to the "Hive" platform.**

The beneficiary list (evidence 2) together with the five internal audit reports (evidence 3-7) confirm that at least five government entities have a working access and therefore were granted access to the "Hive" platform. These entities are:

i. Administration for direct contributions
ii. Ministry of Digitalization
iii. Ministry of Culture
iv. Government IT Centre
v. Ministry of Environment

The Commission services conducted an on-the-spot check on 1 July 2026 to verify that for each of the five governmental entities a member of staff present had access to her/his respective "Hive" platform. Further, the Commission services verified that the shown platform was functional by verifying that documents were accessible and queries in the system executable, which allowed to draw sufficient assurance that the governmental entities have access to a "Hive" platform and that the "Hive" platform works as an electronic document management and case management platform. This check was completed successfully, confirming that that five government entities were granted access to the "Hive" platform.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Milestone:** 3C - 9 Entry into force of the act reinforcing the regime applicable to trust and company service providers.

**Related Measure:** 3C.R2 Fight of money laundering and terrorist financing.

**Qualitative Indicator:** Entry into force of a legislative act.

**Time:** Q3 2023

**1. Context:**

The objective of this reform is to reinforce the framework for fighting money laundering (ML) and terrorist financing (TF) that is applicable to professionals providing trust and company services, and investment services. The measure consists in the reinforcement of the national provisions on the fight against ML and TF, the publication of ML/TF risk assessments, the revision of the legislative framework and digital tools of the Luxembourg Business Register and the reinforcement of the legal framework applicable to trust and company service providers.

The milestone requires the entry into force of the act reinforcing the regime applicable to trust and company service providers (TCSPs).

Milestone 3C - 9 is the seventh milestone of the reform. It follows the implementation of milestones 3C-2, related to the entry into force of the Act of 25 March 2020 amending the amended act of 12 November 2004 on the fight against money laundering and terrorist financing; 3C-3, related to the entry into force of the Grand-ducal decree of 14 August 2020 on the fight against money laundering and terrorist financing; 3C-4, related to publication of a risk assessment in the area of terrorist financing; 3C-5, related to the publication of a Sectorial Risk Assessment of Legal Persons; 3C-6, related to the publication of the 2020 update of the National Risk Assessment of ML/TF; and 3C-8, related to the finalisation of the study on the reinforcement of the regime applicable to trust and company service providers. It will be followed by milestone 3C-7, related to the upgraded Luxembourg Business Register.

**2. Evidence provided:**

| | Name of the evidence. | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled |
| 2 | Law of 29 July 2022, amending:<br><br>*"1° the Code of Criminal Procedure;*<br>*2° the amended law of 8 August 2000, on international judicial cooperation in criminal matters;* | The copy of the Official Journal publication (N° 429 of 8 August 2022) of the Law of 29 July 2022, amending:<br><br>1° the Code of Criminal Procedure;<br>2° the amended law of 8 August 2000, on international judicial cooperation in criminal matters;<br>3° the amended law of 12 November 2004, on the fight against money laundering and terrorist |

| | | |
|---|---|---|
| | *3° the amended law of 12 November 2004, on the fight against money laundering and terrorist financing (AML/CFT Law); 4° the amended law of 10 July 2020, establishing a Register of Trusts and Fiducies*". | financing;<br>4° the amended law of 10 July 2020, establishing a Register of Trusts and Fiducies.<br><br>The Law of 29 July 2022 was published on 8 August 2022 in the Mémorial A n°429/2022 (Official Journal) and entered into force on 12 August 2022. |
| 3 | Independent and confidential study on the legal regime applicable to trust and company service providers (TCSPs) conducted by an external expert and shared with the Ministry of Justice on 24 February 2022. | The Ministry of Justice requested an external expert to prepare a study aimed at reinforcing the legal framework applicable to TCSPs. The independent and confidential study on the legal regime applicable to TCSPs conducted by an external expert was shared with the Ministry of Justice on 24 February 2022. |
| 4 | The Financial Action Task Force (FATF) Recommendations on money laundering and terrorist financing.<br><br>The FATF Recommendations | The FATF Recommendations set out a comprehensive and consistent framework of measures which countries should implement to combat money laundering and terrorist financing. |

**3. Analysis:**

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

**Entry into force of the act reinforcing the regime applicable to trust and company service providers (TCSPs).**

The Law of 29 July 2022 was published in the Official Journal Mémorial A n°429/2022 of Luxembourg on 8 August 2022 (evidence 2). According to its Article 4, the Law of 29 July 2022 entered into force on 12 August 2022.

An independent and confidential study was conducted by an external expert and shared with the Ministry of Justice on 24 February 2022 (evidence 3), identifying issues within the existing

provisions of the fight against Anti-Money Laundering and Terrorist Financing Law (AML/CFT Law). The terms used in the legislation lacked precise definitions regarding the scope of trust and company service providers (TCSPs) activities and these inaccuracies created legal uncertainty. Therefore, the study recommended to the Ministry of Justice of Luxembourg to draft a new law to clarify these uncertainties in order to reinforce the regime applicable to TCSPs.

Hence, the Law of 29 July 2022 was adopted to reinforce the fight against Anti-Money Laundering and Terrorist Financing (AML/CFT) framework by providing more targeted definitions within the existing provisions of the fight against Anti-Money Laundering and Terrorist Financing Law (AML/CFT Law).

The Law of 29 July 2022 amended different pieces of legislation as stated in its name (evidence 2), however the reinforcement of the regime applicable to TCSPs was achieved through the amendment of the amended Law of 12 November 2004 on the fight against money laundering and terrorist financing (AML/CFT Law). In particular, Article 3 of the Law of 29 July 2022 specifically refines the definition of TCSPs provided in the Article 1(8) of the Law of 12 November 2004 on the fight against money laundering and terrorist financing (AML/CFT Law):

- Article 3(1) sub-paragraph (a) replaces the undefined concept of 'for professional purposes' (*à titre professionnel*) of the AML/CFT Law with the term 'involved in business relationships' (*dans le cadre d'une relation d'affaires*) that is already defined in this same law. This clarification removes potential ambiguity and provides a more precise legal basis for determining whether the activities of a person fall within the definition of a TCSP and, consequently, within the scope of the AML/CFT obligations applicable to TCSPs.
- Article 3(1) sub-paragraph (b) broadens the definition of 'directors' to explicitly include the terms manager (*gérant*), administrator (*administrateur*), member of the management board (*membre du directoire*). The amendment therefore makes explicit the categories of persons covered by the definition and facilitates the consistent identification of professionals falling within the scope of the AML/CFT framework.
- Article 3(1) sub-paragraph (c), in line with the Financial Action Task Force (FATF) Recommendation 22, clarifies that "*providing*", within the framework of a business relationship, a registered office, a business, administrative or postal address, or business premises is a sufficient condition to qualify as a trust and company service provider, under the AML/CFT Law. The amendment therefore makes clear that the provision of these services, in itself, is sufficient to bring a person within the scope of the TCSP definition and may broaden the scope where such activities were previously considered subject to additional conditions.

Taken together, these amendments make the perimeter of the TCSP category more precise, and in certain aspects, wider. As Article 1(8) determines which persons qualify as TCSPs for the purposes of the AML/CFT framework, the clarification of this definition facilitates the identification of professionals subject to the corresponding AML/CFT obligations and enables competent authorities to establish more clearly the population falling within their supervisory remit. This, in turn, provides a clearer basis for the collection and maintenance of information on regulated TCSPs and for supervisory and enforcement action in cases of non-compliance with their professional obligations. More broadly, by providing greater clarity as to the scope of the TCSP category and the professionals subject to the applicable obligations, these amendments contribute to the broader objective of the Law of 29 July 2022 of reinforcing the AML/CFT regime applicable to TCSPs.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Milestone:** 4A-1 Grand-Ducal Regulation reforming the sustainable biogas support scheme

**Related Measure:** 4A.R1 Promotion of sustainable biogas production

**Qualitative Indicator:** Entry into force of the Grand Ducal Regulation reforming the sustainable biogas support scheme

**Time:** Q4 2024

**1. Context:**

The objective of this reform is to promote the development of sustainable biogas production through the revision of Luxembourg's existing sustainable biogas support schemes.

Milestone 4A-1 requires the entry into force of the Grand-Ducal Regulation reforming the sustainable biogas support schemes to increase incentives for the use of manure in a mass ratio of at least 90 % and to create new tariff categories for small installations.

Milestone 4A-1 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) has been satisfactorily fulfilled. |
| 2 | The Official Journal of The Grand-Ducal Regulation of 31 July 2024 (Memorial A, No. 337), entry into force on 6 August 2024. | The Grand-Ducal Regulation of 31 July 2024, on the production, remuneration and marketing of biogas. (https://legilux.public.lu/eli/etat/leg/rgd/2024/07/31/a337/jo) |
| 3 | The Official Journal of The Grand-Ducal Law of 3 February 2023 (Memorial A, No. 83), entry into force on 1 January 2023. | The Grand-Ducal Regulation of 3 February 2023 on sustainability and greenhouse gas emissions reduction criteria for biofuels, bioliquids, and biomass-based fuels (https://legilux.public.lu/eli/etat/leg/rgd/2023/02/03/a83/jo), transposing the sustainability and greenhouse gas emissions-saving criteria established by Directive (EU) 2018/2001. |
| 4 | The Official Journal of The Grand-Ducal Regulation of 17 December 2021 (Memorial A, No. 906), entry into force on 1 January 2021. | The Grand-Ducal Regulation of 17 December 2021 on the State revenue and expenditure budget (https://legilux.public.lu/eli/etat/leg/loi/2021/12/17/a906/jo), addressing the rules for food and feed crops established by Directive (EU) 2018/2001. |

**3. Analysis:**

Luxembourg has amended three separate regulations to transpose Directive (EU) 2018/2001 (RED II), addressing its renewable energy and sustainability obligations , i.e. (i) the Grand-Ducal Regulation of 31 July 2024 (evidence 2), which aligns national law with RED II by replacing the reference to the former RED I; (ii) the Grand-Ducal Regulation of 3 February 2023 (evidence 3), setting out sustainability and greenhouse gas criteria for biofuels, bioliquids, and biomass fuels; (iii) the Grand-Ducal Regulation of 17 December 2021, which imposes rules for food and feed crops.

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

**Entry into force of the Grand-Ducal Regulation reforming the sustainable biogas support schemes to increase incentives for the use of manure in a mass ratio of at least 90 % and to create new tariff categories for small installations.**

Furthermore, in line with the description of the measure, **the reform consists in the revision of Luxembourg's existing sustainable biogas support scheme.**

The Grand-Ducal Regulation of 31 July 2024 (hereinafter referred to as the Law of 31 July 2024) amending

- the amended Grand-Ducal Regulation of 31 March 2010 on the compensation mechanism in the context of the organisation of the electricity market;
- the amended Grand-Ducal Regulation of 15 December 2011 on the production, remuneration and marketing of biogas;
- the amended Grand-Ducal Regulation of 1 August 2014 on the production of electricity based on renewable energy sources;
- the Grand-Ducal Regulation of 23 December 2022 amending the amended Grand-Ducal Regulation of 1 August 2014 on the production of electricity based on renewable energy sources;
- the Grand-Ducal Regulation of 23 December 2022 amending the amended Grand-Ducal Regulation of 31 March 2010 on the compensation mechanism in the context of the organisation of the electricity market;

was published on 2 August 2024 in the Official Journal of the Grand Duchy of Luxembourg, Memorial A, No. 337. According to Articles 4 to 6, the relevant articles of Law of 31 July 2024 entered into force on 6 August 2024 (evidence 2).

The Law of 31 July 2024 introduces Article 20a, which provides for an additional manure premium of EUR 30 per MWh for biogas plants that produce biogas from manure in a mass ratio of mass ratio of at least 90% manure (Article 2 (12), p. 5). The introduction of the manure premium increases the incentive for biogas producers to use such manure to produce biogas.

In addition, the Law of 31 July 2024 phases out the former tariff scheme and introduces new tariffs categories for biogas injected into the natural gas network. These new tariff categories are based on the size of the biogas plant, including a rate of EUR 133 per MWh for plants with a capacity of 150 Nm3 or less of biogas per hour vis-à-vis a rate of EUR 90 per MWh for plants with a capacity beyond 150 Nm3 biogas per hour (Article 2 (11), p. 4).

**The Grand-Ducal Regulation shall ensure that biogas concerned by it complies with the**

**sustainability criteria, greenhouse gas emission saving criteria […] set out in Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.**

Article 3 of the Law of 31 July 2024 amends the Grand-Ducal Regulation of 1 August 2014 on the production of electricity based on renewable energy sources to refer to Directive (EU) 2018/2001 of the European Parliament and of the European Council of 11 December 2018 on the promotion of the use of energy from renewable sources (Article 3 (1), p. 6). It is thus replacing the cross reference to the first Renewable Energy Directive (RED I) from 2009 to the revised Renewable Energy Directive (RED II) from 2018. The latter applies more specific sustainability rules, ILUC risk mitigation, and higher targets to align with the EU's climate neutrality goals.

The Grand-Ducal Regulation of 3 February 2023 (hereinafter referred to as the Law of 3 February 2023) was published in the Official Journal of the Grand Duchy of Luxembourg, Memorial A, No. 83. According to Article 19, the Law of 3 February 2023 entered into force on 1 January 2023 (evidence 3).

Specifically, Chapter 2 of the Law of 3 February 2023 sets the sustainability and greenhouse gas emission reduction criteria for biofuels, bioliquids and biomass fuels. Article 1 defines "biofuels, bioliquids and biomass fuels with a low indirect land-use change risk" as fuels whose feedstocks are produced under systems that prevent the displacement of food or animal feed crops. This is achieved either through enhanced agricultural practices or by cultivating land not previously used for such purposes. Additionally, these fuels must fully comply with the sustainability criteria for biofuels and bioliquids established in Article 29 of Directive 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources. In addition, Articles 3 to 12 specify the sustainability and greenhouse gas emission reduction criteria, including land-use restrictions, greenhouse gas saving thresholds, forest biomass sustainability, food and feed crop restrictions, and traceability rules. Articles 1 and 3 to 12 of the Grand-Ducal Regulation ensure that the production and use of energy from renewable sources in Luxembourg meets the criteria set in Directive (EU) 2018/2001.

**The Grand-Ducal Regulation shall ensure that biogas concerned by it complies with […] rules for food and feed crops set out in Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.**

The Grand-Ducal Regulation of 17 December 2021 (hereinafter referred to as the Law of 17 December 2021) amending the Grand-Ducal Regulation of 1 August 2014 in Memorial A, No. 154, on electricity production based on renewable energy sources, was published in the Official Journal of the Grand Duchy of Luxembourg, Memorial A, No. 906. According to Article 48, the Law of 17 December 2021 entered into force on 1 January 2021 (evidence no. 4).

Specifically, Article 8 of the Law of 17 December 2021 stipulates that the share of biofuels and bioliquids, as well as of biomass fuels consumed in transport, when produced from food and feed crops shall be 5% in Luxembourg. This is in accordance with Article 26 of the Directive (EU) 2018/2001 that stipulates that the share of biofuels and bioliquids, as well as of biomass fuels consumed in transport, when produced from food and feed crops, shall be no more than one percentage point higher than the share of such fuels in the final consumption of energy in the transport sector in 2021 in that Member State, with a maximum of 7 % of final consumption of energy in the transport sector in that Member State.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Target:** 4A-5 Number of zero-emission vehicles acquired through purchase, lease or rental

**Related Measure:** 4A.I2 Promotion of zero-emission and active mobility

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 38 126

**Time:** Q1 2025

**1. Context:**

This investment aims to encourage the electrification of Luxembourg's car fleet and to promote active mobility. The investment consists in providing financial support for the acquisition of zero-emission vehicles.

This target consists in the acquisition of 38 126 zero-emission vehicles.

Target 4A-5 is the second and last target of the investment, and it follows the completion of milestone 4A-4, related to the entry into force of the Grand-Ducal Regulation laying down the guidelines for the aid scheme for the promotion of zero-emission vehicles.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Echantillon Klimabonus Mobiliteit COM 20260703 | Excel Spreadsheet listing all the vehicle acquisitions that received support under this target. |
| 3 | 17 dossiers wit sampling documents for vehicles falling into the category "car fleet" | The evidence provided consisted of:<br>i. 3 invoices<br>ii. 17 vehicle registration certificates<br>iii. 17 certificates of conformity<br>iv. 1 sales contract<br>v. 4 vehicle orders<br>vi. 2 lease contracts<br>vii. 4 lease certificates<br>viii. 2 lease offers<br>ix. 2 lease offer acceptances<br>x. 1 delivery note<br>xi. 2 operational leasing matrices<br>xii. 17 grant approval decisions<br>xiii. 17 payment orders |
| 4 | 43 dossiers with sampling documents for vehicles falling into the category "active mobility" | The evidence provided consisted of:<br>i. 40 invoices<br>ii. 13 receipts<br>iii. 14 bank statements |

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| | | iv. 43 grant approval decisions<br>v. 43 payment orders |

**3. Analysis:**

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

**Number of zero-emission vehicles acquired through purchase, lease or rental. 38 126 zero-emission vehicles acquired.** Furthermore, in line with the description of the measure, **the investment consists in providing financial support.**

According to the evidence provided, Luxembourg supported the acquisition of 42 362 vehicles, thus exceeding the goal of Target 4A-5 by 4 236 vehicles [evidence no. 2].

Among the 42 362 vehicles the Luxembourg authorities reported fully electric passenger cars, fully electric vans, cargo bikes, bicycles, pedal-assisted bicycles, electric mopeds, electric motorcycles, and electric quadricycles. The first two categories are classified as “car fleet”, while the remaining six categories fall under “active mobility.” Following the selection of a random sample of 60 vehicles comprising 17 cars and 43 vehicles classified as “active mobility”, Luxembourg submitted supporting evidence for the purchase and leasing of zero-emission vehicles.

Following the selection of a random sample of 60 units, Luxembourg submitted the following evidence as proof that the vehicles were acquired: for purchased active mobility vehicles, the evidence consisted of a combination of invoices [evidence no. 4.i], receipts [evidence no. 4.ii] and bank statements [evidence no. 4.iii]. For purchased electric cars, the evidence consisted of a combination of vehicle registration certificates [evidence no. 3.ii], sales contracts [evidence no. 3.iv], vehicle orders [evidence no. 3.v] and invoices [evidence no. 3.i], while for leased electric cars, it consisted of a combination of vehicle registration certificates [evidence no.3.ii], lease contracts [evidence no. 3.vi], lease certificates [evidence no. 3.vii], accepted lease offers [evidence no. 3.ix], operational leasing matrices [evidence no. 3.xi] and delivery notes [evidence no. 3.x]].

In the case of electric cars, the certificates of conformity of the vehicles [evidence no. 3.iii] indicated that the vehicles were all pure electric, thereby serving as evidence that the vehicles qualified as zero-emission vehicles. Cargo bikes, bicycles, pedal-assisted bicycles, electric mopeds, electric motorcycles, and electric quadricycles qualify, by default, as zero-emission vehicles.

In addition to the documents listed above, Luxembourg provided grant approval decisions [evidence no. 3.xii And 4.iv] and payment orders [evidence no. 3.xiii And 4.v] issued by the Ministry of Environment, Climate and Biodiversity, bearing the authorised signature and stamp, as evidence that financial support had been disbursed to the beneficiaries.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

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

**Number and name of the Target:** 4A-6 Installed photovoltaic capacity of power generation units in business premises

**Related Measure:** Investment 3 Construction of photovoltaic power generation units in business premises

**Quantitative Indicator:** MWp

**Baseline:** 0

**Target:** 25

**Time:** Q4 2024

**1. Context:**

This investment aims to foster the use of photovoltaic power generation in Luxembourg. The measure consists in the installation of photovoltaic power generation units of capacity exceeding 30 kWp in business premises. This measure allows the support to sites registered as ETS installations only where the interventions do not affect the carbon dioxide emissions of those ETS installations and hence are actions that are not within the ETS installation boundaries.

This target consists in the installation of 25 MWp of photovoltaic capacity of power generation units in business premises.

Target 4A-6 is the first step of the implementation of the investment. It will be followed by target 4A-7, related to the installation of 30.1 MWp of photovoltaic capacity of power generation units in business premises.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | RRP PV Projects Updated | Excel Spreadsheet listing all the photovoltaic power generation unit installations that received support under this target. |
| 3 | Call for applications + LBR | Document containing the link to the call for applications published online and the link to the official business register of Luxembourg: https://www.lbr.lu/mjrcs-web-front/ |
| 4 | Dossiers of 58 PV installations | The evidence consisted of:<br>i. PV installation certificates<br>ii. Applications for support<br>iii. Grant approval decisions<br>iv. Payment orders |

| | | |
|---|---|---|
| 5 | Link to Union Registry | Link to the Union Registry (shared in the cover note) which lists the ETS operator accounts in Luxembourg: https://union-registry-data.ec.europa.eu/report/eu-registry-operator-accounts |

**3. Analysis:**

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

**25 MWp of photovoltaic capacity of power generation units installed in business premises.** Furthermore, in line with the description of the measure, **the installation of photovoltaic power generation units of capacity exceeds 30 kWp in business premises.**

The Luxembourgish authorities provided installation certificates [evidence no. 4.i], signed by the electrician who installed the photovoltaic (PV) systems, as proof of the installation of the PV systems. These certificates clearly specify the type of installation (i.e. photovoltaic), the installation address, and the power generation capacity in kWp.

In total, 25.03 MWp of photovoltaic capacity of power generation units were installed, and the capacity of each installation unit exceeded 30 kWp.

In addition, the Luxembourgish authorities provided a link to the Luxembourgish Business Register [evidence no. 3], which contains the addresses of Luxembourgish companies' registered headquarters. The Commission services accessed the link provided by the authorities on 29 August 2026 to verify whether the address of each PV installation corresponded to the address of the 58 applicants' registered headquarters. This check was completed successfully for 31 units, confirming that the PV systems had been installed on business premises.

For 28 installations for which the evidence provided did not clearly indicate the installed PV capacity or location installation, the Commission services conducted virtual on-the-spot checks on 31 August 2026, 3 September 2026 and 4 September 2026 with the Ministry of the Economy of Luxembourg to verify the power generation capacity, location, and ownership rights of the installation sites through various databases including, but not limited to, the national cadastral and topography portal, the national geoportal, and the national PV installation register, to demonstrate the power generation capacity, location, and ownership rights of the properties on which the PVs were installed. This check was completed successfully, confirming that 25 MWp of photovoltaic capacity of power generation units were installed in business premises and that the capacity of each installation exceeded 30 kWp.

Furthermore, in line with the description of the measure, **the measure allows the support to sites registered as ETS installations only where the interventions do not affect the carbon dioxide emissions of those ETS installations and hence are actions that are not within the ETS installation boundaries**.

Luxembourg provided a link to the Union Registry public website which contains the list of ETS operator accounts in Luxembourg [evidence no. 5]. The Commission services accessed this link on 16 September 2026 to verify whether any of the supported sites appeared on this list. This check confirmed that none of the supported sites are registered as ETS installations. As such, the

requirement on whether interventions affect the carbon dioxide emissions of those ETS installations has not been assessed because it is not applicable to the projects supported under this target.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

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