

# Gaps beyond Recovery and Resilience Plans

*This briefing presents a “gap analysis” identifying economic and structural challenges remaining for Member States beyond implementation of their Recovery and Resilience Plans. The annex compiles the gaps the Commission identified in the 2022 European Semester country reports and matches those with the 2022 Country Specific Recommendations addressed to the Member States. It further displays additional challenges EGOV identified in publicly available information.*



The Recovery and Resilience Plans (RRPs), that Member States submitted in the context of the Recovery and Resilience Facility (RRF), identify investments and reforms aimed at addressing challenges those Member States are facing. Some of those challenges were, over time, reflected in country specific recommendations (CSRs) as adopted under the European Semester for economic policy coordination.

For the purposes of the RRF, notably the 2019 and 2020 CSRs are relevant. Not all challenges reflected in those CSRs were addressed in RRP. When assessing the plans, the Commission identified which CSRs have already been implemented and which ones are envisaged to be implemented by each Member State through its plan, thus allowing identification of un-addressed challenges. The Commission explained that this so-called gap analysis would guide its work in preparing the 2022 CSRs (see [here](#) and [here](#)).

In the context of the 2022 European Semester, each country report contains a specific section where the Commission identified gaps remaining un-addressed beyond the RRP (see, for example, the [country report](#) for Belgium - the gaps persisting after implementation of the RRP are identified in page 16). The 2022 CSRs were adopted by the Council in July 2022.

The 2022 CRS were [adopted](#) by the Council in July 2022.

This briefing identifies, in a table format, the challenges remaining beyond implementation of the RRP, as highlighted in the 2022 country reports, and matches those challenges with the 2022 CSRs. This allows identifying which of the remaining challenges are effectively translated into new CSRs for the Member State in question. In addition, in a third column, a subset of un-addressed challenges is presented - those that are neither covered by the RRP nor the 2022 CSRs.

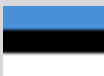


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
 <p><b>Belgium</b></p> <p><b>2022 country report</b></p> <p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Improving the effectiveness and efficiency of its long-term care systems, including contributing to the country's fiscal sustainability;</li> </ul> <p><i>(Identified in 2019 CSR 1, followed up in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reforming the tax and benefit systems to reduce disincentives to work, simplifying these systems, limiting the use of tax expenditure and making the tax system more neutral towards investment choices;</li> </ul> <p><i>(Identified in 2019 CSR 2, not followed up in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Addressing labour shortages and skills mismatches, notably by improving the performance and inclusiveness of the education system, including by strengthening the quality and labour market relevance of vocational education and training, and of teachers' career paths and training;</li> </ul> <p><i>(Identified in 2019 CSR 2 and 2020 CSR 2, followed up in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Reducing the dependency on fossil fuels and increasing the share of renewables in energy consumption, by facilitating planning and easing the granting of permits for renewable energy installations, particular for onshore wind projects, facilitating the granting of permits for grid expansion needed to integrate a higher share of renewables and by adopting predictable and supportive framework conditions for solar energy installations;</li> </ul> <p><i>(Partially identified in 2020 CSR 3, followed up in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Phasing-out subsidies for fossil fuel use in buildings, introducing gradual phasing out of fossil fuel use in new buildings and accelerating energy efficient renovations;</li> </ul> <p><i>(Not identified before, partially followed up in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Addressing road congestion, by further developing cycling and public transport solutions, as well as implementing road user charging for cars.</li> </ul> <p><i>(Partially identified in 2019 CSR 3 and 2020 CSR 3, followed up in 2022 CSR 4)</i></p>	<ol style="list-style-type: none"> <li>In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally-financed current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Prioritise reforms to improve the fiscal sustainability of long-term care, including by promoting a cost efficient use of the different care settings. Reform the taxation and benefit systems to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefit system. Reduce tax expenditures and make the tax system more investment-neutral.</li> <li>Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</li> <li>Address labour shortages and skills mismatches, notably by improving the performance and inclusiveness of the education and training system, enhancing the quality and labour market relevance of the vocational education and training and developing more flexible and attractive career paths and training for teachers.</li> <li>Reduce overall reliance on fossil fuels by stepping up energy efficiency improvements and the reduction of fossil fuel use in buildings, promoting the use and supply of public transport and accelerating the deployment of renewable</li> </ol>	<ul style="list-style-type: none"> <li>The Country Report have <u>identified</u>:</li> </ul> <ol style="list-style-type: none"> <li>"the coordination of fiscal policies by all levels of government to create room for public investment"; and</li> <li>"remove barriers to competition in services, particularly telecommunication, retail and professional services"</li> </ol> <p>as a sub-CSRs that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</p>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
		energies and related grid infrastructure by further streamlining the permitting procedures including by reducing the length of appeal procedures and adopting framework conditions to boost investments in solar energy installations.	
 <b>Bulgaria</b> <a href="#">2022 country report</a>  <a href="#">CSRs:</a> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Speeding up investment in interconnection with neighbouring Member states to strengthen the diversification of energy supply.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Further increasing resource and energy efficiency, by moving towards a more sustainable and circular economic model.</li> </ul> <p><i>(Identified in 2019 CSR 3, partially addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Further improving access to healthcare services, in particular by addressing the high share of out-of-pocket payments.</li> </ul> <p><i>(Identified in 2019 CSR 4 and partially identified in 2020 CSR 1 and 2021 CSR 4, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Further strengthening the integration of employment and social services and the provision of active labour market policies, in particular to tackle the challenges of vulnerable groups, including Roma.</li> </ul> <p><i>(Identified in 2019 CSR 4, not addressed in 2022 CSRs)</i></p>	<p>1. In 2023, ensure that the growth of nationally-financed current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 04 May 2022. Submit the 2021-2027 cohesion policy programming documents with a view to finalising their negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and fossil fuel imports by accelerating the development of renewables, and diversify gas supply sources and routes by increasing interconnections with neighbouring countries. Step up efforts to reduce energy demand by increasing energy efficiency in industry and in private and public building stock. Promote new sustainable solutions in centralised district heating.</p>	<ul style="list-style-type: none"> <li>The Country Report have <u>identified</u>: <ul style="list-style-type: none"> <li>(i) "Improve tax collection through targeted measures in areas such as fuel and labour taxes";</li> <li>(ii) "Ensure the stability of the banking sector by reinforcing supervision, promoting adequate valuation of assets, including bank collateral, and promoting a functioning secondary market for non-performing loans (...). Strengthen the non-banking financial sector by effectively enforcing risk-based supervision, the recently adopted valuation guidelines and group-level supervision. Implement the forthcoming roadmap tackling the gaps identified in the insolvency framework. Foster the stability of the car insurance sector by addressing market challenges and remaining structural weaknesses";</li> <li>(iii) "Streamline and accelerate the procedures to provide effective support to small and medium-sized enterprises and self-employed"; and</li> <li>(iv) "Front-load mature public investment projects" as a sub-CSRs that was neither fully implemented, nor addressed by the RRP. However, it is not identified as gaps by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul> </li> </ul>
 <b>Czechia</b>	<ul style="list-style-type: none"> <li>Restoring the long-term fiscal sustainability of public finances, by addressing challenges to the sustainability of the pension and healthcare systems.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand</p>	<ul style="list-style-type: none"> <li>The Country Report have <u>identified</u>: "Front-load mature public investment projects" as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><a href="#">2022 country report</a></p> <p><a href="#">CSRs:</a></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<p><i>(Identified in 2019 CSR 1, 2020 CSR 1, 2021 CSR 2 and CSR 3, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Strengthening the capacity of public administration, at central and regional level, and improving public procurement efficiency, especially in the context of the RRP and cohesion policy implementation.</li> </ul> <p><i>(Identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Diversifying its fossil fuel imports and reducing the use of imported natural gas from Russia. Czechia needs to accelerate decarbonisation efforts through increased investments in renewables and energy efficiency and by improvements in the regulatory, permitting and grid access framework for the rollout of new renewable installations.</li> </ul> <p><i>(Partially identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Ensuring the effective provision of social and affordable housing to address affordability challenges and tackle poverty and social exclusion, as well as the integration of people fleeing Ukraine.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p>	<p>ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Take measures to ensure the long-term fiscal sustainability of public finances, including the sustainability of the pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Strengthen the provision of social and affordable housing, including by adopting a specific legislative framework for social housing and improved coordination between different public bodies.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuel. Accelerate the deployment of renewables, streamline permit procedures and make grid access easier. Increase the energy efficiency of district heating systems and of the building stock by incentivising deep renovations and renewable heat sources.</p>	
 <p><a href="#">Denmark</a></p> <p><a href="#">2022 country report</a></p>	<ul style="list-style-type: none"> <li>Reducing dependence on fossil fuels and further decarbonising the economy by accelerating the deployment of renewable energies by streamlining and accelerating permitting procedures, upgrading energy transmission networks and increasing interconnections with neighbouring countries, while improving energy efficiency to reduce energy consumption.</li> </ul> <p><i>(Partially identified in 2020 CSR 2, addressed in 2022 CSR 4)</i></p>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For</p>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>• Making further progress with respect to the circular economy and waste management, in particular on prevention, recycling and reducing incineration of (municipal) waste.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>• Supporting digitisation of small and medium-sized firms and public administration to improve productivity and competitiveness as well as boost the transition toward a greener Danish economy (for instance by increased digitalisation of utility services).</li> </ul> <p><i>(Partially identified in 2020 CSR 2, partially addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Securing an adequate labour supply as well as investing in re- and upskilling the labour force and increasing vocational training participation to promote the green and digital transitions.</li> </ul> <p><i>(Partially identified in 2019 CSR 1, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Introducing the delayed new property tax system to ensure fairer property taxation and mitigate house price increases, address shortages of affordable housing in urban areas through new construction and increase financial resilience of highly indebted borrowers by further limiting the reliance on variable interest rates and deferred amortisation mortgage loans.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p>	<p>the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation. Stimulate investment in construction of affordable housing to alleviate the most pressing needs. Increase the financial resilience of highly indebted borrowers.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programmes and proceed with their implementation.</p> <p>3. Strengthen circular economy and waste management policies including by promoting waste prevention and reuse, increasing recycling, and gradually shifting away from incineration of municipal waste to greener sources of heat generation.</p> <p>4. Reduce overall reliance on fossil fuels. Further diversify energy supply and help decarbonise the economy by accelerating the deployment of renewables, including by introducing reforms to simplify and expedite administrative and permitting procedures, upgrading energy transmission networks, increasing interconnections with neighbouring countries and improving energy efficiency.</p>	
 <p><b>Germany</b></p> <p><a href="#">2022 country report</a></p>	<ul style="list-style-type: none"> <li>• Boosting investments and improving framework conditions by accelerating and facilitating planning and permitting procedures for electricity networks and renewable energy generation;</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Reducing reliance on fossil fuels and their imports, by diversifying energy supplies and routes, improving energy</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For</p>	<ul style="list-style-type: none"> <li>• The Country Report have <u>identified</u>: “strengthen competition in business services and regulated professions” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<p>efficiency, incentivising energy savings, and accelerating decarbonisation in transport and heating;</p> <p><i>(Not identified before, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Better framework conditions for the deployment of very high-capacity digital networks, in rural areas in particular;</li> </ul> <p><i>(Identified in 2019 CSR 1, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>• Boosting productivity by upskilling the labour force, boosting investment in innovation, in particular among SMEs, and promoting business dynamism;</li> </ul> <p><i>(Partially identified in 2019 CSR 1, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Addressing inequalities in educational attainment and improving educational outcomes of disadvantaged groups;</li> </ul> <p><i>(Identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Improving the tax mix to promote incentives to increase hours worked, for low- and middle-income earners and second earners in particular, and to promote environmental sustainability, while cushioning regressive effects of environmental taxation; and</li> </ul> <p><i>(Identified in 2019 CSR 1 and CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Ensuring sustainability of the pension system in light of demographic change.</li> </ul> <p><i>(Identified in 2021 CSR 3, addressed in 2022 CSR 1)</i></p>	<p>the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the tax mix for more inclusive and sustainable growth, in particular by improving tax incentives to increase hours worked. Safeguard the long-term sustainability of the pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Remove investment obstacles and boost investment in very-high-capacity digital communication networks.</p> <p>4. Reduce overall reliance on fossil fuels and diversify their imports by improving energy efficiency, incentivising energy savings, diversifying energy supplies and routes, removing investment bottlenecks, further streamlining permitting procedures, boosting investment in and accelerating the deployment of electricity networks and renewable energy, and further advancing participation in energy-related cross-border cooperation.</p>	
 <p><b>Estonia</b></p> <p><a href="#">2022 country report</a></p>	<ul style="list-style-type: none"> <li>• Extending the coverage of unemployment benefits, in particular to those with short work spells and in non-standard form of work.</li> </ul> <p><i>(Identified in 2019 CSR 2 and 2020 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>• Reforming the long-term care system to improve affordability and quality of the service.</li> </ul> <p><i>(Partially identified in 2021 CSR 3, addressed in 2022 CSR 3)</i></p>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For</p>	<ul style="list-style-type: none"> <li>• The Country Report have <u>identified</u>: “Front-load mature public investment projects” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul>




Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Addressing skills shortages and mismatches, including by improving the labour market relevance of the education and training system and easing teacher shortages.  <i>(Identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></li> <li>Strengthening the protection, restoration, resilience and sustainable use of natural resources, including forests, and increasing the circular material use rate.  <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Diversifying the energy mix, including by streamlining of permitting procedures for the installation of renewables, ensuring sufficient capacity of interconnections, strengthening of the internal domestic electricity grid and reducing the overall energy consumption, and by enhancing energy efficiency,  <i>(Partially identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></li> <li>Improving the sustainability of the transport system, including through electrification of the rail network and through incentives to renew the road vehicle stock.  <i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></li> </ul>	<p>the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 29 October 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Strengthen social protection, including by extending the coverage of unemployment benefits, in particular to those with short work spells and in non-standard forms of work. Improve the affordability and quality of long-term care, in particular by ensuring its sustainable funding and integrating health and social services.</p> <p>4. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, including through further streamlining of permitting procedures, ensuring sufficient capacity of interconnections and strengthening the domestic electricity grid. Increase energy efficiency, in particular the energy efficiency of buildings, to reduce energy consumption. Intensify efforts to improve the sustainability of the transport system, including through electrification of the rail network and by increasing incentives to encourage sustainable and less polluting transport, including the renewal of the road vehicle stock.</p>	
 <p><b>Ireland</b>  <a href="#">2022 country report</a></p>	<ul style="list-style-type: none"> <li>Fostering investment in electricity networks and renewable power generation and improving the planning and permit system;  <i>(Identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></li> <li>Developing infrastructure and policies to increase the efficiency of the waste management system, reduce waste production, increase reused and recycled content,</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at</p>	<p>No additional challenges identified</p>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<p>achieving lower incineration and separating more efficiently collection of recyclable waste;</p> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Lowering the vulnerability of public finances to economic shocks.</li> </ul> <p><i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2, addressed in 2022 CSR 1)</i></p>	<p>achieving prudent medium-term fiscal positions. Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 8 September 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Focus efforts on boosting the circular economy. In particular, develop both infrastructure and policies to prevent waste and increase reused and recycled content, and develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Promote safer and cleaner waste-water circuits.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, in particular offshore wind, including by introducing reforms to improve the efficiency of the planning and permit system, particularly by reducing the duration of procedures. Upgrade energy infrastructure, including for storage, and enhance the stability of the grid. Ensure the fast implementation of deep building retrofits. Accelerate the electrification of transport, including by installing charging facilities.</p>	
 <p><b>Greece</b></p> <p><b>2022 country report</b></p>	<ul style="list-style-type: none"> <li>Improving the investment friendliness of taxation system through the introduction of a comprehensive advance tax ruling system and the improvement of the structure of the tax burden on the self-employed.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Safeguarding the efficiency of the public administration by ensuring it can attract the right skills and maintaining its costs at pre-pandemic levels.</li> </ul> <p><i>(Identified in 2020 CSR 3, addressed in 2022 CSR 1)</i></p>	<p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period</p>	<p>No additional challenges identified</p>





Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Enhancing the efficiency of health care spending including by completing the roll-out of the primary health care system with adequate staffing to ensure full population coverage.</li> </ul> <p><i>(Identified in 2020 CSR 1 and 2021 CSR 3, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Completing the cadastre project by completing the cadastral mapping and the forest maps.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 2)</i></p> <ul style="list-style-type: none"> <li>Ensuring effective labour market activation support with a particular focus on young people and women, and further enhancing social policies, so as to contribute to the 2030 EU headline targets on employment and poverty reduction.</li> </ul> <p><i>(Partially identified in 2020 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Reducing dependence on fossil fuels by a) reducing overall fossil fuel use and accelerating the deployment of renewable energy, including development of hydrogen infrastructure, thereby supporting the decarbonisation of the Greek economy and reaching national targets; b) ensuring sufficient capacity of electricity and gas interconnections and diversifying energy supply routes; c) strengthening the energy services market framework and stepping up delivery on energy efficiency-enhancing measures.</li> </ul> <p><i>(Partially identified in 2019 CSR 2, addressed in 2022 CSR 4)</i></p>	<p>beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Build on reforms undertaken as part of the recovery and resilience plan, improve the investment-friendliness of the taxation system by introducing a wider advance tax-ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation. Complete outstanding reforms that have been pursued under enhanced surveillance, including the cadastre reform.</p> <p>3. With a view to ensuring adequate and equal access to healthcare, complete the rollout of the primary healthcare reform in line with the framework amended under enhanced surveillance, including staffing of all primary healthcare units, implementing population registration and introducing effective gatekeeping by general practitioners.</p> <p>4. Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels by accelerating deployment of renewable energy and the development of infrastructure that would enable renewable hydrogen. Also address dependency through ensuring sufficient capacity of electricity networks and interconnections as well as gas interconnections and diversifying gas supply routes. Strengthen the energy services market framework and step up energy efficiency-enhancing measures through reforms and market incentives to support the decarbonisation of the building sector and the transport sector, particularly by promoting electric mobility.</p>	

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
 <p><a href="#">Spain</a></p> <p><a href="#">2022 country report</a></p> <p><a href="#">CSRs:</a></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Accelerating the deployment of renewable energy, focusing on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Supporting complementary investments in storage, network infrastructure, electrification of buildings and transport and renewable hydrogen.</li> </ul> <p><i>(Partially identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Effectively integrating Spain into the single energy market by expanding energy interconnection capacity.</li> </ul> <p><i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Promoting deep renovation, and adequate availability of social, affordable and energy-efficient housing, and combating energy poverty.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Increasing the recycling of municipal waste and use of circular materials by introducing reforms to enhance coordination among all levels of government.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Investing to meet separate collection of waste and recycling obligations, as well as to further develop the potential for water reuse.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Reducing the structural budget deficit of the general government and anchoring fiscal expectations in the face of demographic challenges.</li> </ul> <p><i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Boosting investment in productivity-enhancing areas, such as innovation, skills and strategic competitiveness.</li> </ul>	<ol style="list-style-type: none"> <li>In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms.</li> <li>Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</li> <li>Increase recycling rates to meet Union targets and promote the circular economy by enhancing coordination among all levels of government and undertaking further investment to meet separate collection of waste and recycling obligations, as well as to enhance water reuse.</li> <li>Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energy, with a focus on decentralised installations and self-consumption, including by further streamlining permitting procedures and improving access to the grid. Support complementary investment in storage, network infrastructure, electrification of buildings and transport, and renewable hydrogen. Expand energy interconnection capacity. Increase the availability of energy-efficient social and affordable housing, including through renovation.</li> </ol>	<p>No additional challenges identified</p>


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2021 CSR 2, partially addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reducing the gap between regions, including between urban and rural areas, building on the effective use of funding provided by the RRF and other EU funds.</li> </ul> <p><i>(Identified in 2019 CSR 2 and CSR 3, partially addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Further strengthening administrative capacity to ensure the effective absorption and higher impact of the RRF and other EU and national available funds.</li> </ul> <p><i>(Identified in 2020 CSR 4, not addressed in 2022 CSRs)</i></p>		
 <b>France</b> <a href="#">2022 country report</a>  <a href="#">CSRs:</a> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Ensuring an effective control of current primary expenditure so as to put public debt on a sustained downward trend;</li> </ul> <p><i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2 and CSR 3, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reducing the complexity of the pension system while enhancing its fairness and ensuring the sustainability of public finances;</li> </ul> <p><i>(Identified in 2019 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Accelerating the deployment of renewable energies and supporting investment, including by simplifying permit procedures for renewable energy projects;</li> </ul> <p><i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Improving energy efficiency by promoting deep renovation of buildings;</li> </ul> <p><i>(Partially identified in 2020 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Developing energy interconnections with neighbouring countries;</li> </ul> <p><i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></p>	<p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Reform the pension system to progressively unify the rules of the different pension regimes to enhance its fairness while underpinning its sustainability.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<ul style="list-style-type: none"> <li>Improving learning outcomes and addressing inequalities in education; <i>(Not identified before, addressed in 2022 CSR 3)</i></li> <li>Improving the business environment to increase competitiveness. <i>(Partially identified in 2019 CSR 4 and 2020 CSR 4, not addressed in 2022 CSRs)</i></li> </ul>	<p>3. Address the shortage of skills by raising the share of people with basic skills, providing additional work-based learning options and improving the learning outcomes of all students, in particular by adapting resources and methods to the needs of disadvantaged students and schools and by improving the working conditions and continuous training of teachers.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of utility-scale and decentralised renewable energies through increased public investment and by facilitating private investment, including by further streamlining permitting procedures and ensuring adequate staffing of authorising administrations. Improve the policy framework to incentivise the deep renovation of buildings. Expand energy interconnection capacity.</p>	
 <p><b>Croatia</b> <b>2022 country report</b></p> <p><b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Reinforcing and complementing reforms and investment to decarbonise the economy, contain energy consumption, enhance energy-efficiency and step-up the green transition <i>(Identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 3)</i></li> <li>Fostering investments in renewable energy, including at small-scale and from sources such as wind, solar and geothermal, to reduce fossil fuel dependency and exposure to energy price shocks <i>(Not identified before, addressed in 2022 CSR 3)</i></li> <li>Taking action to reverse the demographic decline and brain-drain, while meeting its labour market needs <i>(Partially identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></li> <li>Tackling late payments to businesses, since these are detrimental to economic recovery and growth. <i>(Partially identified in 2019 CSR 4, not addressed in 2022 CSRs)</i></li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and starting their implementation.</p> <p>3. Diversify fossil-fuel imports and reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, focusing in particular on wind, solar and geothermal sources, including through small-scale renewable energy</p>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
		production and developing energy communities, mainly by streamlining procedures for administrative authorisation and permits. Further upgrade electricity transmission and distribution grids and invest in electricity storage. Step up action to reduce energy demand by improving energy efficiency, mainly in residential buildings, and to reduce dependence on fossil fuels in the heating and transport sectors.	
 <b>Italy</b> <a href="#">2022 country report</a>  <a href="#">CSRs:</a> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Reforms of the tax system, with a focus on reducing the tax wedge on labour, to make the system more supportive of growth.</li> </ul> <p><i>(Identified in 2019 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reinforcing the sustainability of the pension system by avoiding temporary measures that ease early retirement and accelerating the phasing in of the Notional Defined Contribution regime.</li> </ul> <p><i>(Identified in 2019 CSR 1, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Measures aimed at mitigating demographic challenges including to attract and retain high skilled workers as well as a comprehensive strategy to support families and young people.</li> </ul> <p><i>(Identified in 2019 CSR 2, 2019 CSR 3, and 2020 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Measures to diversify energy imports, tackling energy poverty, and additional investments and measures to speed up the roll out of renewable energies, improve energy efficiency and promote sustainable transport.</li> </ul> <p><i>(Partially identified in 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 3)</i></p>	<p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. In order to further reduce taxes on labour and increase the efficiency of the system, adopt and appropriately implement the enabling law on the tax reform, particularly by reviewing effective marginal tax rates, aligning the cadastral values to current market values, streamlining and reducing tax expenditures, also for VAT, and environmentally harmful subsidies while ensuring fairness, and by reducing the complexity of the tax code.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p>	<ul style="list-style-type: none"> <li>The Country Report have identified: “foster bank balance sheet restructuring, in particular for small and medium-sized banks, by improving efficiency and asset quality, continuing the reduction of non-performing loans, and diversifying funding” as a CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is not addressed in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
		3. Reduce overall reliance on fossil fuels and diversify energy import. Overcome bottlenecks to increase the capacity of internal gas transmission, develop electricity interconnections, accelerate the deployment of additional renewable energy capacities and adopt measures to increase energy efficiency and to promote sustainable mobility.	
 <b>Cyprus</b> <a href="#">2022 country report</a>  <b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Improving the governance of state-owned entities in line with international standards;  <i>(Identified in 2019 CSR 1 and CSR 2, addressed in 2022 CSR 3)</i></li> <li>Reduce overall reliance on fossil fuel and further diversify energy supply by accelerating the deployment of renewables, in particular by further streamlining permitting procedures and expanding photovoltaics. Develop energy interconnections with neighbours, while extending and accelerating energy efficiency measures, including in the transport sector;  <i>(Identified in 2019 CSR 4 and 2020 CSR 3, addressed in 2022 CSR 4)</i></li> <li>Strengthening the legal framework for the enforcement of court decisions and contractual claims;  <i>(Identified in 2019 CSR 5, not addressed in 2022 CSRs)</i></li> <li>Strengthening the supervision of the financial sector;  <i>(Identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></li> <li>Making the country's economic growth model more diverse and environmentally sustainable, building on the support of the national recovery and resilience plan and by implementing a long-term strategy.  <i>(Not identified before, partially addressed in 2022 CSR 2)</i></li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Take measures to improve the governance of State-owned entities in line with international standards.</p> <p>4. Reduce overall reliance on fossil fuels and further diversify energy supply. Accelerate the deployment of renewables, in particular by further streamlining permitting procedures and expanding photovoltaics. Develop energy interconnections with neighbouring countries, while extending and accelerating energy-efficiency measures, including in the transport sector.</p>	No additional challenges identified




Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
 <a href="#">Latvia</a> <b>2022 country report</b>  <b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Increasing the low tax revenue as a share of GDP, including by broadening the taxation of property and capital, to allow adequate financing for healthcare and social protection;  <i>(Partially identified in 2019 CSR 1, 2020 CSR 1 and CSR 2, addressed in 2022 CSR 1)</i></li> <li>Removing barriers for Latvian businesses, in particular for small and medium-sized firms, to accessing finance by facilitating transparency and trust in the business environment, developing targeted guarantee schemes to ease collateral requirements for businesses and introducing public lending programmes for strategically important investments, including the green transition;  <i>(Identified in 2020 CSR 3, addressed in 2022 CSR 3)</i></li> <li>By building on the RRP measures and pilot projects, boosting the efforts to address the skills shortages and mismatches to equip the workforce, in particular the low-skilled, with up to date and labour market relevant skills;  <i>(Identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></li> <li>Strengthening social assistance and services to vulnerable groups, including access to adequate and affordable long-term care, social housing and individual needs-based services;  <i>(Partially identified in 2019 CSR 2 and CSR 3, partially addressed in 2022 CSR 1)</i></li> <li>With the administrative territorial reform, as described in the RRP, in place, ensuring equal access to quality public services and boost the economic potential of Latvia's peripheral regions to increase social and regional cohesion and develop new sources of growth;  <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Enhancing resource efficiency and material circularity by implementing the national circular economy action plan 2020-2027;</li> </ul>	<ol style="list-style-type: none"> <li>In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. Pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Broaden taxation, including of property and capital, and strengthen the adequacy of healthcare and social protection to reduce inequality.</li> <li>Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</li> <li>Improve access to finance for small and medium-sized enterprises through public lending and guarantee schemes aimed at facilitating investments of strategic importance, in particular the green transition and regional development.</li> <li>Reduce overall reliance on fossil fuels and diversify imports of fossil fuels by accelerating the deployment of renewables, ensuring sufficient interconnection capacity, diversifying energy supplies and routes and reducing overall energy consumption through ambitious energy efficiency measures.</li> </ol>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Partially identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Diversifying the energy mix in particular towards renewable sources, ensuring sufficient interconnection capacity, diversifying energy supplies and routes and reducing overall energy consumption through ambitious energy efficiency measures.</li> </ul> <p><i>(Partially identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></p>		
 <p><b>Lithuania</b></p> <p><b>2022 country report</b></p> <p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Fostering co-operative public procurement at central government and municipality levels;</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Strengthening primary and preventive care, reducing fragmentation in the planning and delivery of social services, improving their personalisation and integration with other services as well as improving access to and quality of social housing;</li> </ul> <p><i>(Partially addressed in 2019 CSR 1, 2020 CSR 1 and CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Improving the efficiency of spending on education, making the teaching profession more attractive, and addressing inequalities in the education system;</li> </ul> <p><i>(Identified in 2019 CSR 2 and 2020 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Improving coordination of public transport at central level, increasing disincentives for polluting transport, and protecting biodiversity, to achieve the objectives of the European Green Deal;</li> </ul> <p><i>(Partially identified in 2019 CSR 1, partially addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Further increasing electricity generation capacity from renewable sources, while reducing energy intensity in industry, transport and buildings, and ensuring sufficient capacity of energy interconnections;</li> </ul>	<ol style="list-style-type: none"> <li>In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Foster cooperative public procurement at central government and municipality levels.</li> <li>Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 20 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</li> <li>Strengthen primary and preventive care. Reduce fragmentation in the planning and delivery of social services and improve their personalisation and integration with other services. Improve access to and quality of social housing.</li> <li>Reduce overall reliance on fossil fuels by accelerating the deployment of renewables and increasing energy efficiency and the decarbonisation of industry, transport and</li> </ol>	<ul style="list-style-type: none"> <li>The Country Report have <u>identified</u>: “Front-load mature public investment projects” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2019 CSR 3 and 2020 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Foreseeing sustainable sources of public R&amp;D funding and consolidating research potential, improving national talent attraction and retention policies;</li> </ul> <p><i>(Identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Promoting cooperation among municipalities to improve and integrate the delivery of public services with a view to reducing economic and social disparities between the Capital Region and the Central and Western Lithuania.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p>	buildings, and ensure sufficient capacity of energy interconnections.	
 <p><b>Luxembourg</b> <b>2022 country report</b></p> <p><b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>• Improving the long-term sustainability of the pension system to maintain sound public finances, which would ensure intergenerational fairness. Increasing the participation rate of older workers would also support economic growth;</li> </ul> <p><i>(Identified in 2019 CSR 1 and 2020 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Taking actions to effectively tackle aggressive tax-planning, which would prevent distortions of competition between firms, treat EU taxpayers fairly and safeguard public finances;</li> </ul> <p><i>(Identified in 2019 CSR 4 and 2020 CSR 4, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Reducing the impact of inequalities in the education system and promoting equal opportunities for all students, which would improve the situation of students from lower socio-economic status and different linguistic backgrounds;</li> </ul> <p><i>(Not identified before, addressed in 2022 CSDR 3)</i></p> <ul style="list-style-type: none"> <li>• Tackling growing traffic congestion, which would mean taking on a major challenge in Luxembourg with economic, social and environmental consequences;</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, in particular by limiting early retirement and by increasing the employment rate of older workers. Take action to effectively tackle aggressive tax planning, including by ensuring sufficient taxation of outbound payments of interests and royalties to zero and low-tax jurisdictions.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the</p>	<ul style="list-style-type: none"> <li>• The Country Report have <u>identified</u>: “Reduce barriers to competition in regulated professional business services” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is <u>not addressed</u> in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Reducing reliance on fossil fuels and accelerating the green transition, in particular, by investing in renewable energy and promoting energy efficiency, most notably in buildings and transport. This could be done by encouraging regional cooperation, developing the transmission capacity of clean energy and by providing sufficient support to municipalities.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p>	<p>negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Reduce the impact of inequalities on pupils' performance and promote equal opportunities for all students in the educational system.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, electricity transmission capacity, and investment in energy efficiency in both the residential and non-residential sectors. Support municipalities in developing detailed local plans for the deployment of renewable energy, including wind power and photovoltaics, and for district heating and cooling systems. Further promote electrification of transport and invest in public transport networks and infrastructures.</p>	
 <b>Hungary</b> <a href="#">2022 country report</a>  <a href="#">CSRs:</a> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<p><b>At the time of preparing Country Reports, the national RRP of Hungary was not yet submitted to the Commission, therefore, below is the full list of challenges identified:</b></p> <ul style="list-style-type: none"> <li>Preserving macroeconomic stability by managing the risks of high energy prices and rising financing costs.</li> </ul> <p><i>(Partially identified in 2020 CSR 1, partially addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reforming the pension system to improve the long-term sustainability of public finances, while preserving adequacy in particular through addressing income inequalities.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>More integration of the most vulnerable groups in the labour market, in particular through upskilling, and extending the duration of unemployment benefits.</li> </ul> <p><i>(Identified in 2019 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Better adequacy of social assistance and equal access to essential services and adequate housing for all.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, while preserving adequacy in particular through addressing income inequalities.</p> <p>2. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Continue the labour-market integration of the most-vulnerable groups, in particular through upskilling, and extend the duration of unemployment benefits. Improve the adequacy of social assistance and ensure access to</p>	Not applicable


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2020 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Improved education outcomes and higher level of participation in quality mainstream education by disadvantaged groups, in particular Roma.</li> </ul> <p><i>(Identified in 2019 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Better access to quality preventive and primary care services.</li> </ul> <p><i>(Identified in 2019 CSR 2 and 2020 CSR 1, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Reducing large territorial differences within Hungary, with particular attention to significant internal disparities within regions.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Increasing investment on the digitalisation of businesses, green and digital skills, and research and innovation.</li> </ul> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>More regulatory predictability and increased competition in services, including in public procurement.</li> </ul> <p><i>(Identified in 2019 CSR 4 and 2020 CSR 4, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Reinforcing the anti-corruption framework, including by improving prosecutorial efforts and access to public information.</li> </ul> <p><i>(Identified in 2019 CSR 4, addressed in 2022 CSRs 4)</i></p> <ul style="list-style-type: none"> <li>Strengthening judicial independence.</li> </ul> <p><i>(Identified in 2019 CSR 4, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Improving the quality and transparency of the decision-making process through effective social dialogue and engagement with other stakeholders and through regular, appropriate impact assessments.</li> </ul>	<p>essential services and adequate housing for all. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma, in quality mainstream education. Improve access to quality preventive and primary care services.</p> <p>4. Reinforce the anti-corruption framework, including by improving prosecutorial efforts and access to public information, and strengthen judicial independence. Improve the quality and transparency of the decision-making process through effective social dialogue, engagement with other stakeholders and regular impact assessments. Continue simplifying the tax system. Improve regulatory predictability and competition in the services sector, in particular in retail and utilities, and apply competition scrutiny systematically in business transactions. Improve competition in public procurement.</p> <p>5. Promote reform and investment on sustainable water and waste management and the circularity of the economy, the digitalisation of businesses, green and digital skills, and research and innovation.</p> <p>6. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by streamlining the permitting procedures and the upgrading of the electricity infrastructure. Diversify imports of fossil fuels by, inter alia, strengthening interconnection with the participation of other countries. Reduce the dependency on fossil fuels in buildings and transport by stepping up efforts on energy-efficiency measures for all, especially in residential houses and on sustainable transport, in particular through electrification.</p>	


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2019 CSR 4, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Simplifying the tax system, while strengthening it against the risk of aggressive tax planning.</li> </ul> <p><i>(Identified in 2019 CSR 4 and 2020 CSR 5, partially addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Reducing overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by streamlining the permitting procedures and upgrading the electricity infrastructure. Diversify imports of fossil fuels by strengthening interconnection with other countries.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 6)</i></p> <ul style="list-style-type: none"> <li>• Reducing the dependency on fossil fuels in buildings and transport by stepping up efforts on energy efficiency measures for all, especially in residential houses and on the electrification of transport.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 6)</i></p> <ul style="list-style-type: none"> <li>• Promoting reform and investment on sustainable water and waste management and the circularity of the economy.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 5)</i></p>		
 <p><b>Malta</b></p> <p><b>2022 country report</b></p> <p><b>CSRs:</b></p> <p><b>CSR 2019</b></p>	<ul style="list-style-type: none"> <li>• Strengthening the fiscal sustainability of the pension, health and long-term care systems, while maintaining their adequacy.</li> </ul> <p><i>(Identified in 2019 CSR 1 and 2020 CSR 1, partially addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Curbing remaining aggressive tax planning practices.</li> </ul> <p><i>(Identified in 2019 CSR 2 and 2020 CSR 4, addressed in 2022 CSR 3)</i></p>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.</p>	No additional challenges identified



Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>Reducing greenhouse gas emissions, notably from transport and residential buildings, and increasing the share of renewable energy. <i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></li> <li>Creating the effective conditions to meet EU municipal, packaging and landfill targets on a sustainable basis. <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Reinforcing climate adaptation, most notably as regards flooding risks. <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Boosting innovation, by strengthening public-private cooperation and the conditions for attracting and retaining talent. <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Ensuring adequate and effective social protection for disadvantaged groups and fostering social inclusion of children. <i>(Not identified before, not addressed in 2022 CSRs)</i></li> </ul>	<p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 5 October 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Take action to effectively address features of the tax system that may facilitate aggressive tax planning by individuals and multinational companies, including by ensuring sufficient taxation of outbound payments of interests, royalties and dividends, and amending the rules for non-domiciled companies.</p> <p>4. Reduce overall reliance on fossil fuels. Accelerate the deployment of renewables, promoting and enabling investments in wind and solar energy, including in floating offshore energy, further upgrading Malta's electricity transmission and distribution grids, and creating incentives for electricity storage to supply firm, flexible and fast-responding energy. Reduce energy demand through improved energy efficiency, particularly in residential buildings. Reduce emissions from road transport by addressing traffic congestion through improved service quality in public transport, intelligent transport systems and investing in soft mobility infrastructure.</p>	
 <a href="#">Netherlands</a> <a href="#">2022 country report</a>  <a href="#">CSRs:</a> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a>	<p><b>At the time of preparing Country Reports, the national RRP of the Netherlands was not yet submitted to the Commission, therefore, below is the full list of challenges identified:</b></p> <ul style="list-style-type: none"> <li>Limiting the tax incentives that favour debt-financed home ownership, thereby reducing the high level of household debt and bringing down the strong growth in house prices, as well as increasing the housing supply, in particular by relaxing land-use regulations and improving planning capacity at local administrative level.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Reduce the debt bias for households and the distortions in the</p>	Not applicable

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
<a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<p><i>(Identified in 2019 CSR 1 and 2020 CSR 4, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Addressing shortcomings in the second pillar pension system by implementing the 2019 and 2020 pension agreement, which will make the system more shock resilient, transparent and fair.</li> </ul> <p><i>(Identified in 2019 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Further improving social outcomes and inclusive growth by reducing labour market segmentation and promoting adequate social protection for the self-employed.</li> </ul> <p><i>(Partially identified in 2019 CSR 2 and 2020 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Addressing labour shortages to support the implementation of investments, in particular those supporting the green and digital transition, notably by activating untapped labour and up- and reskilling measures.</li> </ul> <p><i>(Partially identified in 2019 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Boosting energy efficiency as well as increasing investments in grid capacity, renewables and electrification to reduce dependence on fossil fuels, including from Russia.</li> </ul> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Easing pressures on congested road and rail infrastructure and supporting sustainable mobility through further investments in transport infrastructure.</li> </ul> <p><i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Encouraging more sustainable agriculture to reduce soil and water pollution and protect biodiversity by reducing nitrogen emissions.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p>	<p>housing market, including by supporting the development of the private rental sector and taking measures to increase housing supply. Enact and implement the reform of the pension system agreed in 2019 and 2020.</p> <p>2. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts. Address labour and skills shortages, in particular in healthcare, education, digital and technical jobs and construction, including by tapping underutilised labour potential originating from the high share of part-time employment and the lower employment rate of people with a migrant background. Strengthen up- and reskilling opportunities, in particular for those at the margins of the labour market and the inactive.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures, improving energy efficiency, in particular in buildings, and accelerating investments in sustainable transport and sustainable agriculture.</p>	


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
 <p><b>Austria</b></p> <p><a href="#">2022 country report</a></p> <p><a href="#">CSRs:</a></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Ensuring the fiscal sustainability and adequacy of its healthcare and long-term care system; <i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2, addressed in 2022 CSR 1)</i></li> <li>Reducing complexity in Austria's fiscal framework to make public spending more efficient; <i>(Identified in 2019 CSR 1, addressed in 2022 CSR 1)</i></li> <li>Improving the tax mix with a view to efficiency and fairness; <i>(Identified in 2019 CSR 2 and 2020 CSR 4, addressed in 2022 CSR 1)</i></li> <li>Reducing restrictive regulation on retailers and certain professional services; <i>(Identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></li> <li>Boosting the labour market participation of women, notably by enhancing childcare facilities, as well as low-skilled, older workers and migrants; <i>(Identified in 2019 CSR 2, addressed in 2022 CSR 3)</i></li> <li>Facilitating hiring processes for highly skilled talent from abroad to address immediate skills shortages in the labour market; <i>(Not identified before, not addressed in 2022 CSRs)</i></li> <li>Increasing the level of basic skills for disadvantaged young people, particularly for those with a migrant background; <i>(Identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></li> <li>Reducing its dependence on energy imports by accelerating the deployment of renewable energy, in particular by further streamlining permitting procedures and investing in the required grid infrastructure, as well as storage and renewable gases;</li> </ul>	<ol style="list-style-type: none"> <li>In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the adequacy and fiscal sustainability of the long-term care system. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth.</li> <li>Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</li> <li>Boost labour market participation of women, including by enhancing quality childcare services, and improve labour market outcomes for disadvantaged groups.</li> <li>Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels, by accelerating the deployment of renewable energy and of the necessary infrastructure, in particular by simplifying planning and further streamlining permitting procedures, and enhancing energy efficiency, in particular in the industry and building sectors, and diversifying energy supplies, as well as increasing the flexibility and the reverse-flow capacity of interconnections.</li> </ol>	No additional challenges identified


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Accelerating the phase out of fossil fuels for heating buildings and increasing energy efficiency measures in the industrial and building sectors by supporting investment in energy efficiency measures, and demand side management;</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Reducing transport-related emissions, notably by developing mobility alternatives to cars.</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, not addressed in 2022 CSRs)</i></p>		
 <b>Poland</b> <a href="#">2022 country report</a>  <b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<p><b>At the time of preparing Country Reports, the national RRP of Poland was not yet submitted to the Commission, therefore, below is the full list of challenges identified:</b></p> <ul style="list-style-type: none"> <li>Improving the efficiency of public spending and increasing the transparency of public finance.</li> </ul> <p><i>(Identified in 2019 CSR 1, 2020 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Reforming the pension system in particular by extending the effective retirement age and reforming preferential pension schemes.</li> </ul> <p><i>(Identified in 2019 CSR 2, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Addressing disparities in labour market participation and fostering quality education and demand-driven skills.</li> </ul> <p><i>(Identified in 2019 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Improving the resilience, accessibility and effectiveness of the health system, including through increased access to e-health services.</li> </ul> <p><i>(Identified in 2020 CSR 1, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>Strengthening the collaboration between research and business to improve innovation.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the efficiency of public spending, including by continuing the reform of the budget system. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming the preferential pension schemes.</p> <p>2. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p>	Not applicable


Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2019 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Enhancing further digitalisation of businesses and public administration, including through development of appropriate infrastructure.</li> </ul> <p><i>(Identified in 2020 CSR 2, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Significantly accelerating investments in decarbonisation, energy transformation and sustainable transport.</li> </ul> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 6)</i></p> <ul style="list-style-type: none"> <li>• Enhancing the investment climate, in particular by safeguarding judicial independence.</li> </ul> <p><i>(Identified in 2020 CSR 4, addressed in 2022 CSR 5)</i></p>	<p>3. Increase labour market participation, including by improving access to childcare and longterm care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need.</p> <p>4. Improve the resilience, accessibility and effectiveness of the health system, including by providing sufficient resources to reverse the pyramid of care and accelerating the deployment of e-health services. Strengthen the innovative capacity of the economy, including by supporting research institutions and their closer collaboration with business. Enhance further digitalisation of businesses and public administration, including through development of infrastructure.</p> <p>5. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policy-making process.</p> <p>6. Reduce overall reliance on fossil fuels by removing regulatory, administrative and infrastructural barriers to accelerate permitting procedures and deployment of renewable energy sources. Reform building renovation policies and support schemes to incentivise deeper energy efficiency, promote energy savings and faster phase-out of fossil fuels in heating and accelerated deployment of heat pumps. Accelerate modal shift towards public transport and active mobility and promote faster uptake of electric vehicles with incentives and investment in charging infrastructure. Improve long- and medium-term strategic planning of the green transition by updating national energy policies in line with the European Green Deal objectives and the REPowerEU communication to provide certainty to the</p>	

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
		business community and use funding effectively with a view to accelerating clean energy investments.	
 <p><b>Portugal</b></p> <p><a href="#">2022 country report</a></p> <p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>• Simpler tax and social protection systems to reduce the associated administrative burden, improve the business environment, and strengthen the effectiveness and adequacy of minimum income and other social benefits;</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Boosting the economic potential of all Portuguese regions to promote social and territorial cohesion and develop new sources of growth;</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Making the public sector more attractive to skilled and talented staff, to improve the efficiency and performance of the public sector workforce;</li> </ul> <p><i>(Partially identified in 2019 CSR 2 and 2020 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Improved water management to strengthen resilience against the effects of climate change;</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Improved waste management to support the transition towards a circular economy and help meet EU recycling and landfilling targets on a sustainable basis;</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>• Further deployment of wind and solar energy, including offshore, and the strengthening of energy interconnections and transmission infrastructure;</li> </ul> <p><i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p> <ul style="list-style-type: none"> <li>• Further sustainable transport and improved energy efficiency framework.</li> </ul>	<p>1. In 2023, ensure prudent fiscal policy, in particular by limiting the growth of nationally financed primary current expenditure below medium-term potential output growth, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Improve the effectiveness of the tax and social protection systems, in particular by simplifying both frameworks, strengthening the efficiency of their respective administrations, and reducing the associated administrative burden.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Enhance the conditions for a transition towards a circular economy, in particular by increasing waste prevention, recycling and reuse to divert waste away from landfills and incinerators.</p> <p>4. Reduce overall reliance on fossil fuels, including in the transport sector. Accelerate the deployment of renewables by upgrading electricity transmission and distribution grids, enabling investments in electricity storage and streamlining permitting procedures to allow for further development of</p>	No additional challenges identified




Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<i>(Partially identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 4)</i>	wind, particularly offshore, and solar electricity production, as well as renewable hydrogen production. Strengthen the incentives framework for energy efficiency investments in buildings. Increase energy interconnections.	
 <p><b>Romania</b></p> <p><a href="#">2022 country report</a></p> <p><a href="#">CSRs:</a></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>• Making the market of services to businesses more open and competitive. Remove unnecessary regulatory barriers to access certain professions, notably notaries, architects and accountants.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Improving the relationship between scientific research and the industry by creating appropriate research and development partnerships.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Addressing the regional disparities in access to social services, in particular in rural areas.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Improving the situation of vulnerable groups by enhancing skills and providing more effective activation measures, including by significantly strengthening the capacity of the Public Employment Services to provide targeted and integrated support. Increase attractiveness of professional and adult training. Fostering equal opportunities in the education system by enhancing the quality and inclusiveness, in particular for Roma of both early childhood education and the school system. Reduce the imbalance of schooling quality between urban and rural areas.</li> </ul> <p><i>(Identified in 2019 CSR 3, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Putting an end to the excessive deficit situation by 2024 at the latest, by means of a budgetary consolidation with the objective to secure a lasting correction on the excessive deficit, while being geared towards enhancing the quality of the public finances and reinforcing the growth potential of the economy.</li> </ul>	<ol style="list-style-type: none"> <li>1. Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit in Romania.</li> <li>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 3 November 2021. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</li> <li>3. Reduce overall reliance on fossil fuels. Facilitate the further expansion of sustainable energy production by accelerating the development of renewables, upgrading energy transmission grids and increasing interconnection with neighbouring Member States. Increase the pace and ambition of renovations to advance the energy efficiency of the building stock.</li> </ol>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Reduce overall reliance on fossil fuels and diversify imports of fossil fuels, speed up the deployment of green infrastructure investment, upgrade energy transmission grids, frontload investment in interconnection with neighbouring countries to increase security of supply and increase pace and ambition of renovations to advance energy efficiency of building stock and decarbonisation of industry.</li> </ul> <p><i>(Partially identified in 2019 CSR 4, 2020 CSR 3, addressed in 2022 CSR 3)</i></p>		
 <b>Slovenia</b> <a href="#">2022 country report</a>  <b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a>	<ul style="list-style-type: none"> <li>• Ensuring the sustainability of public finances in the medium and long term by gradually normalising fiscal policy, constraining increases in primary expenditure and implementing reforms addressing the long-term sustainability of the healthcare and long-term care systems.</li> </ul> <p><i>(Identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Using additional revenue sources to finance recent labour tax cuts; and rebalance the tax mix towards green and more growth-friendly taxes.</li> </ul> <p><i>(Not identified before, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Improving the business environment by implementing measures to speed up payments across the economy; reducing the regulatory and administrative burden and removing barriers to competition in services, particularly for professional services.</li> </ul> <p><i>(Partially identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>• Ensuring that a large presence/dominance of state-owned and state-controlled companies in certain non-strategic sectors does not undermine market entry and competition and that these companies are managed efficiently based on accepted corporate governance standards.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems. Introduce compensating measures to finalise the shift from labour taxes, including by rebalancing towards more green and growth-friendly taxes.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 28 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with the Commission and subsequently starting their implementation.</p> <p>3. Diversify imports of fossil fuels and reduce overall reliance on fossil fuels by accelerating the deployment of</p>	No additional challenges identified

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Focusing investment on the green transition and on diversifying energy supply, in particular by accelerating the use of renewable energy sources notably with further efforts as regards simplifying and expediting permitting and administrative procedures, enhancing electricity distribution networks, improving energy efficiency, but also by improving energy infrastructure and passenger rail transport.</li> </ul> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>Improving the circularity of the economy and eco-innovation.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p>	<p>renewables, in particular by further streamlining permitting procedures, and strengthening of the electricity distribution network. Increase the implementation of energy-efficiency measures, in particular in the building sector, electrification of the transport sector, and ensure that energy infrastructure and interconnections have sufficient capacity.</p>	
 <p><b>Slovakia</b> 2022 country report</p> <p><b>CSRs:</b> <a href="#">CSR 2019</a> <a href="#">CSR 2020</a> <a href="#">CSR 2021</a> <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Reforming the taxation system to stimulate the circular economy and green transition, further enhance fairness, and safeguard the long-term sustainability of public finances.</li> </ul> <p><i>(Partially identified in 2019 CSR 1, 2020 CSR 1 and 2021 CSR 2, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Boosting competitiveness and labour productivity by addressing skills mismatches and improving adult learning, including digital skills.</li> </ul> <p><i>(Indicated in 2019 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Increasing efforts to promote inclusion of Roma marginalised communities and other disadvantaged groups, including by improving the availability of rental and social housing.</li> </ul> <p><i>(Partially identified in 2019 CSR 2, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Strengthening the capacity of the public administration, particularly at regional level, and improving public investment governance.</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Make the tax mix more efficient and more supportive to inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation. Continue to strengthen tax compliance, including by further digitalising tax administration.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021. Submit the 2021–2027 cohesion policy programming documents with a view to finalising the negotiations with</p>	<ul style="list-style-type: none"> <li>The Country Report have identified: <ul style="list-style-type: none"> <li>(i) “ensure access to social protection and essential services for all”;</li> <li>(ii) “effectively implement measures to ensure liquidity for small and medium-sized enterprises and self-employed”; and</li> <li>(iii) “focus investment-related economic policy on ... social housing, taking into account regional disparities”</li> </ul> </li> </ul> <p>as a sub-CSRs that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is not addressed in 2022 CSRs.</p>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p><i>(Partially identified in 2020 CSR 4, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Reducing fossil fuel dependence through an accelerated rollout of renewable energy sources, including through facilitation of grid access and measures to streamline permitting and administrative procedures, and reducing reliance on natural gas through increased energy savings in the industry and residential heating sectors, with the latter focusing on deep renovations and renewable heat sources.</li> </ul> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 3)</i></p>	<p>the Commission and subsequently starting their implementation.</p> <p>3. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels. Accelerate the deployment of renewables by further facilitating grid access, introducing measures to streamline permitting and administrative procedures and modernising the electricity network. Reduce reliance on natural gas in heating and industry. Adjust renovation policies to accelerate and incentivise deep renovations of buildings.</p>	
 <p><b>Finland</b></p> <p><b>2022 country report</b></p> <p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a></p> <p><a href="#">CSR 2020</a></p> <p><a href="#">CSR 2021</a></p> <p><a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>Implementing the health and social services reform to improve equal access to services and increase the cost-effectiveness of the healthcare sector.</li> </ul> <p><i>(Identified in 2019 CSR 1 and 2020 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Addressing persisting staff shortages in the healthcare sector, in terms of numbers of health workers and their uneven geographical distribution.</li> </ul> <p><i>(Identified in 2020 CSR 1, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Reforming the social security system to increase efficiency of social benefits, improve incentives to work and support sustainability of public finances in the long term, thereby mitigating the impacts of population ageing.</li> </ul> <p><i>(Identified in 2019 CSR 2, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>Pursuing ongoing structural reforms that focus on the green and digital transition, research and promoting innovation to provide effective ways to increase stagnating productivity.</li> </ul> <p><i>(Not identified before, not addressed in 2022 CSRs)</i></p> <ul style="list-style-type: none"> <li>Promoting substantial additional investments in renewable energy and sustainable transport to speed up the progress towards the 2035 target for the decarbonisation of</li> </ul>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Present policy proposals for the social security reform, aiming to increase the efficiency of the system of social benefits, improving incentives to work, and also supporting long-term sustainability of public finances.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 29 October 2021. Proceed with the implementation of the agreed 2021–2027 cohesion policy programme for Finland, and swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents for the Åland Islands and the Just Transition Fund with a view to starting their implementation.</p>	<ul style="list-style-type: none"> <li>The Country Report have identified: “promote private investment to foster the economic recovery” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is not addressed in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
	<p>society and improve the security of energy supply. The deployment of energy investments will also require speeding up the processing of environmental permits.</p> <p><i>(Identified in 2019 CSR 3, 2020 CSR 3 and 2021 CSR 3, addressed in 2022 CSR 3)</i></p>	<p>3. Reduce overall reliance on fossil fuels and diversify imports of fossil fuels. Accelerate the deployment of renewables, including by further streamlining permitting procedures, and boost investment in the decarbonisation of industry and transport, including electrification of the transport sector. Develop energy infrastructure to increase security of supply.</p>	
 <p><b>Sweden</b></p> <p><a href="#">2022 country report</a></p> <p><b>CSRs:</b></p> <p><a href="#">CSR 2019</a>  <a href="#">CSR 2020</a>  <a href="#">CSR 2021</a>  <a href="#">CSR 2022</a></p>	<ul style="list-style-type: none"> <li>• Alleviating macro-economic imbalances emanating from the housing market and household debt, which are compounded by bottlenecks in building and rental regulation and fiscal incentives.</li> </ul> <p><i>(Identified in 2019 CSR 1, addressed in 2022 CSR 1)</i></p> <ul style="list-style-type: none"> <li>• Reducing the persistent education gaps for disadvantage groups and providing targeted active labour market policies and re- and up-skilling to strengthen the integration of these groups on the labour market.</li> </ul> <p><i>(Partially identified in 2019 CSR 2 and 2020 CSR 2, addressed in 2022 CSR 3)</i></p> <ul style="list-style-type: none"> <li>• Further reducing the overall reliance on fossil fuels by increasing investment in renewables and electrification, addressing infrastructure bottlenecks, within Sweden and with neighbouring countries, simplifying permitting procedures, boosting energy efficiency and lowering fossil fuel consumption in transport.</li> </ul> <p><i>(Identified in 2020 CSR 2 and 2021 CSR 3, addressed in 2022 CSR 4)</i></p>	<p>1. In 2023, ensure that the growth of nationally financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation. Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Reduce risks related to high household debt and housing market imbalances by reducing the tax deductibility of mortgage interest payments or by increasing recurrent property taxes. Stimulate investment in residential construction to ease the most urgent shortages, in particular by removing structural obstacles to construction and by ensuring the supply of buildable land. Improve the efficiency of the housing market, including by introducing reforms to the rental market.</p> <p>2. Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 4 May 2022. Swiftly finalise the negotiations with the Commission on the 2021–2027 cohesion policy programming documents with a view to starting their implementation.</p> <p>3. Reduce the impact that pupils' socio-economic and migrant backgrounds have on their educational outcomes by providing equal access opportunities to schools and by</p>	<ul style="list-style-type: none"> <li>• The Country Report have identified: “promote private investment to foster the economic recovery ... high-tech and innovative sectors” as a sub-CSR that was neither fully implemented, nor addressed by the RRP. However, it is not identified as a gap by the Commission and is not addressed in 2022 CSRs.</li> </ul>

Member State	COM gaps remaining after RRP	2022 CSRs	Additional challenges: identified by EGOV
		<p>addressing the shortages of qualified teachers. Develop skills of disadvantaged groups, including people from migrant backgrounds, by adapting resources and methods to their needs to help their integration into the labour market.</p> <p>4. Reduce overall reliance on fossil fuels by accelerating the deployment of renewables and boosting complementary investment in network infrastructure, strengthening internal grids within the country to ensure sufficient network capacity, improving energy efficiency, and further streamlining permitting procedures in relation to renewable energy projects.</p>	

**Disclaimer and copyright.** The opinions expressed in this document are the sole responsibility of the authors and do not necessarily represent the official position of the European Parliament. Reproduction and translation for non-commercial purposes are authorised, provided the source is acknowledged and the European Parliament is given prior notice and sent a copy. © European Union, 2022.

Contact: [egov@ep.europa.eu](mailto:egov@ep.europa.eu)

This document is available on the internet at: [www.europarl.europa.eu/supporting-analyses](http://www.europarl.europa.eu/supporting-analyses)