10.11.2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Luxembourg on 30 September 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 30 September 2026, Luxembourg submitted a request for payment for the fourth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Luxembourg provided due justification of the satisfactory fulfilment of the seven milestones and targets of the fourth instalment of the non-repayable support, as set out in Section 2(1)(1.4) of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg[1].

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

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

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Luxembourg's Recovery and Resilience Plan. They highlight the continuation of the reform momentum in key policy areas. This includes the reinforcement of the framework against money laundering and terrorist financing and the strengthening of the health system resilience. The milestones and targets also confirm progress in investment projects related to the digitalisation of the public administration, a support scheme for charging points, as well as increasing energy efficiency and renewable energy production.

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

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

Contents

Number and name of the Milestone: 1B - 5 Responsibilities of general care nurses 3
Number and name of the Target: 2A - 4 Number of installed charging points.....5
Number and name of the Milestone: 3B-12 Digital administrative procedures linked to MyADEM..10
Number and name of the Milestone: 3C-7 – Luxembourg Business Register 12
Number and name of the Target: 4A-3 Number of grant approvals for energy projects 17
Number and name of the Target: 4A-7 Installed photovoltaic capacity of power generation units in business premises.....19
Number and name of the Target: 4A-8 Number of installed charging points.....22

Number and name of the Milestone: 1B - 5 Responsibilities of general care nurses

Related Measure: 1B.R2 Reform of regulation of competences of healthcare professionals

Qualitative Indicator: Entry into force of legal act

Time: Q3 2026

1. Context:

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

Milestone 1B-5 concerns the entry into force of the legal act defining the responsibilities of general care nurses.

Milestone 1B-5 is the second and last milestone of the reform and follows milestone 1B-4 concerning the revision of healthcare professions and the introduction of new measures within hospital structures.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how milestone 1B-5 has been satisfactorily fulfilled.	Summary document prepared by the Luxembourg authorities providing an overview of the evidence submitted and explaining how the legal act fulfils milestone 1B-5.
2	Law of 27 July 2026 amending “the amended Law of 26 March 1992 on the exercise and upgrading of certain health professions”.	The adopted legislative act defines the responsibilities of general care nurses, including through a new Annex 1 setting out their responsibilities, fields of activity, care and technical acts. It is published in the Official Journal of the Grand Duchy of Luxembourg, Mémorial A No. 414 of 6 August 2026 and it entered into force on 10 August 2026.

3. Analysis:

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

Entry into force of the legal act defining responsibilities of general care nurses

The Law of 27 July 2026 amending the "amended Law of 26 March 1992 on the exercise and upgrading of certain health professions" (hereinafter referred to as 'the Law') was published in the Official Journal of the Grand Duchy of Luxembourg, Mémorial A No. 414, on 6 August 2026. The Law entered into force four days after its publication, on 10 August 2026, in accordance with Article 4 of the Law of 23 December 2016 concerning the Official Journal of the Grand Duchy of Luxembourg (evidence 2).

Article 2 of the Law replaces Annex 1 to the amended Law of 26 March 1992 with a new Annex 1 concerning the profession of general care nurses. The new Annex defines the exercise of the profession and sets out in detail the responsibilities of general care nurses. In particular, points 3 and 4 define their role and missions, including clinical assessment and planning of nursing care, coordination of care pathways, safety and quality of nursing care, prevention and health promotion, and professional development. Point 5 defines the conditions under which general care nurses exercise their responsibilities, distinguishing between care and technical acts performed autonomously as part of their own role and those performed on the basis of a medical prescription or protocol. Point 6 sets out in detail the specific care activities and technical procedures that general care nurses may perform within each of these categories (evidence 2, pages 1-8).

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 2A - 4 Number of installed charging points

Related Measure: 2A.I1 Support scheme for charging points

Quantitative Indicator: 'Supply metric'

Baseline: 0

Target: 2 986

Time: Q4 2025

1. Context:

This investment aims to enhance the network of charging points for electric vehicles across Luxembourg. This investment consists in the adoption of a support scheme for charging points, which may include but is not limited to public, semi-private or private charging points.

Target 2A-4 requires the installation of 2 986 charging points, expressed in terms of supply metric calculated according to the methodology defined in Transport & Environment (2020) report 'Recharge EU: how many charge points shall Europe and its Member States need in the 2020s', applying the same weight for non-public charging points as for semi-public charging points.

Target 2A-4 is the second target of the investment, and it follows the completion of milestone 2A-2, related to the entry into force of the law putting in place the respective support scheme for charging infrastructure for electric vehicles.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	Report "Recharge EU: how many charge points shall Europe and its Member States need in the 2020s", Transport & Environment, published in January 2020	**Supply metric** Calculation method for charging points (p. 28)
3	Data sheet, listing all installed charging points	**3752 charging points (in supply metric)** Excel table showing all projects which have benefited from the charging point support scheme. In addition, the calculation of the reference supply metric is provided in this document. The list contains: • **Column A:** ID • **Column B:** Year of installation • **Column C:** Funding programme

		• **Column D:** Reference ID • **Column E:** project name • **Column F:** number of charging stations • **Column G:** number of charging points • **Column H:** Charging capacity per station • **Column I:** type of electrical current • **Column K:** Charging capacity per point • **Column N:** Accessibility • **Columns M-P:** Charging speed • **Column Q:** Geolocation

4	Primary evidence files for 60 charging point projects:
	• 2024.10.15BOA0010496974
	• 2024.05.03BOP0010466585
	• 2024.12.05BOP0010508704
	• 2022.12.23BOP0010359936
	• 2024.03.01BOA0010449568
	• 2023.12.07BOP0010436047
	• 2024.12.24BOP0010510312
	• 2023.05.31BOA0010395329
	• 2024.10.14BOA0010496840
	• 2023.03.03BOA0010379564
	• Chargy futures 2023
	• Super Chargy futures 2022
	• Super Chargy futures 2023
	• 2024.07.17BOP0010480269
	• 2024.11.13BOP0010503778
	• 2024.03.01BOA0010453678
	• 2023.12.05BOP0010435688
	• 2024.10.08BOA0010496088
	• 2023.03.29BOA0010383306
	• 2023.03.01BOA0010378712
	• 2024.09.10BOP0010489787
	• 2024.12.20BOP0010510174
	• 2023.05.30BOA0010395325
	• 2026.02.13BOP0010589354
	• 2023.11.09BOA0010429209
	• 2023.11.17BOP0010430161
	• 2024.07.24BOP0010480988
	• 2022.11.09BOP0010353507
	• 2024.04.24BOP0010463023
	• 2024.02.23BOP0010450501
	• 2023.05.31BOA0010395700
	• 2025.05.22BOA0010541167
	• 2024.07.23BOP0010480842
	• 2023.07.07BOP0010404720
		Sample evidence for 60 out of 107 charging point projects, covering a total of 1581 out of 3752 charging points expressed in supply metric. Every charging point project includes the following documents/information: tender aid application, Ministerial Decision on State aid approval issued by the Ministry of Economy, request for payment by the contractor following completed installation of charging project, order of payment by the Ministry of Economy, inspection protocol verifying installation of charging point(s) and/or online installation verification.
		
		Specifically, the relevant weighting factors for the supply metric are evidenced as follows:
		
		• **Charging speed**: Ministerial Decision for grant approval, order of payment by the Ministry of Economy, engineer inspection protocol
		  ○ Concerning Chargy and SuperChargy projects: online platform (see evidence 5)
		• **Accessibility (public/private)**: Ministerial Decision for grant approval and order of payment by the Ministry of Economy
		  ○ Concerning Chargy and SuperChargy projects: online platform (see evidence 5)

	• 2022.09.22BOA0010343715 • 2024.02.15BOP0010449478 • 2024.08.12BOA0010485344 • 2024.03.01BOA0010449573 • 2024.03.01BOA0010453660 • 2024.03.01BOA0010453661 • 2024.03.01BOA0010453662 • 2024.03.01BOA0010453663 • 2024.03.01BOA0010453666 • 2024.10.14BOA0010496782 • 2024.07.31BOP0010482307 • 2024.03.01BOA0010453674 • 2023.09.25BOP0010418178 • 2024.10.15BOA0010496983 • 2023.06.29BOP0010401505 • 2023.07.14BOP0010405438 • 2024.11.07BOP0010503371 • 2024.04.25BOP0010463119 • 2023.07.25BOP0010406409 • 2023.04.07BOP0010386152 • 2023.07.17BOP0010405601 • 2024.03.01BOA0010449569 • 2024.03.01BOA0010453648 • 2023.04.25BOP0010388682 • 2024.10.03BOP0010495727 • 2024.07.09BOP0010479499	
5	Hyperlink to Chargy and SuperChargy network: https://chargy.lu/en/#home-find-terminal	Online platform providing real-time information on access, operationality and location for all public Chargy and SuperChargy charging points.
6	Extract of the concessionaire contract	Extract of the contract signed by the concessionaire and the Ministry of Economy on 1 July 2025 (due to confidential reasons, this is an extract).

3. Analysis:

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

Number of charging points installed (expressed in terms of supply metric). The 'supply metric' shall be calculated according to the methodology defined in Transport & Environment (2020) report 'Recharge EU: how many charge points shall Europe and its Member States need in the 2020s', however also applying the same weight for non-public charging stations as for semi-public charging stations.

The report "Recharge EU: how many charge points shall Europe and its Member States need in the 2020s" (evidence 2), published by the European Federation for Transport and Environment in January 2020, sets out a method for calculating electric vehicle charging points (supply metric) by weighting charging points based on how much energy they can provide to the electric vehicle fleet and how available there are to the public (p. 3). This method reflects the actual output of the chargers available to recharge vehicles is therefore intended to give a more realistic picture of infrastructure supply and to support national targets better. Specifically, the supply metric is the sum of all eligible chargers, each multiplied by the weighting factor (energy provided) and adjusted for whether it is public or semi-public. Semi-public charge points or any charger with restricted access are counted for half their value (p. 28 - 29). As foreseen in the CID, for the purpose of the assessment of milestone 2A-4, non-public charging points are counted as semi-public charging points. For example, a semi-public or non-public 22 kW charger is weighted as one, a public 22 kW charger as two, a semi-public or non-public 50-150 kW charger as 2.5, a public 50-150 kW charger as five, a semi-public or non-public 150 kW+ charger as five, a public 150 kW+ charger as ten.

According to the data sheet listing all charging point projects (evidence 3), a total of 1581 charging point units were installed between 2021 and August 2026, translating into 3752 charging points expressed in terms of supply metric. The allocation of charging points per weighting factor is specified as follows:

Accessibility	**Charging Speed**	**Number**	**Supply Metric**
Public	Normal (22 kW):	652	1304
Public	DC fast (50-150 kW)	33	165
Public	DC HPC (150 kW+)	153	1530
Semi-public or non-public	Slow (3.7 kW)	64	32
Semi-public or non-public	Normal (22 kW):	661	661
Semi-public or non-public	DC fast (50-150 kW)	12	30
Semi-public or non-public	DC HPC (150 kW+)	6	30
Total		***1581***	***3752***

Following the selection of a random sample of 60 units (charging point projects), based on the data sheet listing all charging point projects (evidence 3), Luxembourg submitted the respective evidence files (evidence 4), including the following documents per charging point project: tender aid application, Ministerial Decision on State aid approval issued by the Ministry of Economy, request for payment by the contractor following completed installation of charging project, order of payment by the Ministry of Economy, inspection protocol verifying installation of charging point(s) and/or online installation verification.

Specifically, the installation of 574 charging points is evidenced through inspection protocols and photos taken of charging points by the relevant technician responsible for the installation, issued between 28 October 2022 and 2 July 2026. The completion of the remaining 214 charging points under Chargy and SuperChargy is evidenced through administrative documents as well as the link

to the online platform (evidence 4 and 5). The Commission services accessed the link provided by the authorities on 28 October 2026 to confirm the installation site and the date of entry into operation. This check was completed successfully, confirming that the 214 charging points under Chargy and SuperChargy had been installed and were in operation by 31 August 2026.
This publicly available platform is operated by the *concessionaire* and provides real-time information of all related charging points installed and their operational status. Information for a charging point is uploaded by the *concessionaire* into the database that populates this publicly available platform. The data provision obligations for this online platform are set out in the concession contract (section 7.2.6.2) and in particular in its technical annex including compliance with the data requirements and provisions set out in Article 20 of Regulation (EU) 2023/1804 (evidence 6*)*. In total, 788 charging point units were installed. For all these charging points, the relevant orders of payment were issued between 26 June 2023 and 18 August 2026.

For each charging point project, the evidence provides information on the number of charging points, their installation date, location, charging speed, and accessibility. This information allows to calculate the number of charging points in terms of the supply metric. Accordingly, the number of 788 physical charging points translates into 2142 charging points expressed in terms supply metric.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 3B-12 Digital administrative procedures linked to MyADEM

Related Measure: 3C.I3 Digital administrative procedures linked to MyADEM

Qualitative Indicator: Digital administrative procedures linked to MyADEM

Time: Q4 2025

1. Context:

The measure aims to digitalise the services of the public employment agency (ADEM). This investment consists in adopting the ADEM 2025 Strategy and in enabling access to digital administrative procedures linked to MyADEM via MyGuichet.

The milestone requires that digital administrative procedures linked to MyADEM are accessible via MyGuichet.

Milestone 3B-12 is the second and last milestone of the investment. It follows the implementation of milestones 3B-10, related to the adoption of the ADEM 2025 Strategy and a work programme to tackle the operational and digital transformation challenges brought by MyADEM.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	A summary document duly justifying how the target was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision Annex.
2	Note from ADEM to the Ministry of Finance (LU) and the European Commission on the MyADEM digital transformation programme, including database extract.	Note explaining the new procedures regarding MyADEM and MyGuichet, including extract from the database on the access path from MyGuichet to a personal MyADEM space, and the display of information available to the client.

	Date of creation: 11 May 2026	
3	Database extract presenting the landing pages of MyADEM	Database extract presenting the different landing pages of MyADEM, from the user's perspective.
4	Website of MyGuichet. MyGuichet.lu - Guichet.lu - Luxembourg	Website of MyGuichet. MyGuichet.lu - Guichet.lu - Luxembourg

3. Analysis:

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

Digital administrative procedures linked to MyADEM are accessible via MyGuichet.

In line with the ADEM 2025 Strategy roadmap, ADEM (the National Employment Agency of Luxembourg) launched new digital functionalities on its website in November 2025 (evidence 2 and 4). These functionalities enable jobseekers eligible for unemployment benefits to access various administrative procedures through their personal MyADEM account. MyADEM is accessible via MyGuichet.lu, Luxembourg's digital public-services platform, which allows citizens and businesses to access administrative services and carry out procedures online, including the unemployment benefits one (evidence 2, 3 and 4). A personal MyADEM account is available only to jobseekers who have been granted entitlement to unemployment benefits (evidence 2 and 3). Through a 'MyADEM' profile, one can have access to other digital procedures related to unemployment benefits, including for example a request for complete unemployment indemnity ('*demande d'indémnité de chômage complet'*) (evidence 2 and 3).

Furthermore, the Commission services conducted two on-the-spot checks on 26 June 2026 and 14 August 2026 to verify that the provided database extracts (evidence 2 and 3) were accurate and that at least two digital administrative procedures linked to MyADEM were accessible via MyGuichet, in alignment with the note submitted (evidence 2). The Commission services verified that the shown platform was functional and that eligible users had access to MyADEM via MyGuichet and could apply for different administrative procedures. This check was completed successfully, confirming that digital administrative procedures linked to MyADEM are accessible via MyGuichet.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 3C-7 – Luxembourg Business Register

Related Measure: 3C.R2 Fight of Money Laundering and Terrorist Financing

Qualitative Indicator: Entry into force of a legislative act

Time: Q4 2025

1. Context:

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

The milestone requires the entry into force of the legislation extending the Luxembourg Business Register's sanctioning, controlling, and executive powers. The upgraded Luxembourg Business Register website is online and accessible.

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

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	A summary document duly justifying how the target was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision Annex.

2	Law of 23 January 2025 amending: *"1° The amended law of 19 December 2002 on the commercial and company register and the accounting and annual accounts of undertakings;* *2° The amended law of 13 January 2019 establishing a Register of beneficial owners"*.	A copy of the Official Journal publication (N°22 of 27 January 2025) of the Law of 23 January 2025, amending: 1° The amended law of 19 December 2002 on the commercial and company register and the accounting and annual accounts of undertakings; 2° The amended law of 13 January 2019 establishing a Register of beneficial owners. The Law of 23 January 2025 was published on 27 January 2025 in the Mémorial A n°22/2025 (Official Journal) and entered into force on 1 February 2025.
3	Grand Ducal Regulation of 13 March 2025 amending: *"1° the amended Grand-Ducal Regulation of 23 January 2003 implementing the Law of 19 December 2002 on the Trade and Companies Register and on Accounting and Accounts companies' annual accounts;* *2 ° the Grand-Ducal Regulation of 15 February 2019 on the modalities of registration, payment of administrative costs and access to information entered in the Register of Beneficiaries"*.	A copy of the Official Journal Publication (N°106 of 20 March 2025) of the Grand Ducal Regulation of 13 March 2025 amending: 1° the amended Grand-Ducal Regulation of 23 January 2003 implementing the Law of 19 December 2002 on the Trade and Companies Register and on Accounting and Accounts companies' annual accounts; 2 ° the Grand-Ducal Regulation of 15 February 2019 on the modalities of registration, payment of administrative costs and access to information entered in the Register of Beneficiaries. The Grand Ducal Regulation of 13 March 2025 was published on 20 March 2025 in the Mémorial A n°106/2025 (Official Journal) and entered into force on 25 March 2025.
4	Link to the upgraded Luxembourg Business Register Home | LBR portal	Link to the upgraded Luxembourg Business Register Home | LBR portal
5	Database extract from the previous version of the Luxembourg Business Register	The extract from the old portal of the Luxembourg Business Register provided by the LBR's authorities.

6	Database extract from the new version of the Luxembourg Business Register	The extract from the new portal of the Luxembourg Business Register provided by the LBR's authorities.

3. Analysis:

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

Entry into force of the act extending the Luxembourg Business Register's sanctioning, controlling, and executive powers.

The Law of 23 January 2025 amending the "1° The amended law of 19 December 2002 on the commercial and company register and the accounting and annual accounts of undertakings; 2° The amended law of 13 January 2019 establishing a Register of beneficial owners" (hereinafter referred to as 'Law of 23 January 2025') was published in the Mémorial A n°22/2025 (Official Journal) on 27 January 2025 (evidence 2). According to its Article 46, the Law of 23 January 2025 entered into force on 1 February 2025.

The Grand Ducal Regulation of 13 March 2025 amending: "1° the amended Grand-Ducal Regulation of 23 January 2003 implementing the Law of 19 December 2002 on the Trade and Companies Register and on Accounting and Accounts companies' annual accounts; 2 ° the Grand-Ducal Regulation of 15 February 2019 on the modalities of registration, payment of administrative costs and access to information entered in the Register of Beneficiaries" (hereinafter referred to as 'Grand Ducal Regulation of 13 March 2025') was published in the Mémorial A n°106/2025 (Official Journal) on 20 March 2025 (evidence 3). According to its Article 15, the Grand Ducal Regulation of 13 March 2025 entered into force on 25 March 2025.

The Law of 23 January 2025 (evidence 2) extends the powers of control of the Luxembourg Business Register (hereinafter referred to as 'LBR') by providing for the interconnection of the commercial and company register (RCS) and the register of beneficial owners (RBE) with other national registers and enabling the LBR to access relevant information for the purpose of verifying entries and keeping registered information up to date. Article 24 of the Law of 23 January 2025 introduces a new Article 15-1 in *the amended law of 19 December 2002 on the commercial and company register and the accounting and annual accounts of undertakings* (hereinafter called 'the RCS Law'). This new Article 15-1 of the RCS Law provides for access to a range of national databases, whose management has been delegated by law to the LBR. This same Article grants a right of access for the LBR's operator (*'gestionnaire'*) to all information contained in certain personal data processing operations, as listed in Article 15-1(2) of the RCS Law. Additionally, Article 25 of the Law of 23 January 2025 introduces a new Article 19-6 in the RCS Law, which empowers the LBR to monitor registered data and request supporting documents or an update of information. Similar monitoring and verification mechanisms are introduced with Article 35 of the Law of 23 January 2025, which amends Article 9 of *the amended law of 13 January 2019 establishing a Register of beneficial* owners (hereafter called 'the RBE Law').

The LBR's executive and operational powers are also strengthened. Article 3 of the Law of 23 January 2025, amending Article 3 of the Law of 19 December 2002, requires the registration of an email

address, where one exists, providing the LBR with an additional channel for communicating with registered entities and facilitating the follow-up of their legal obligations. The reform also introduced greater interoperability between the RCS and RBE. Article 41 introduced Article 16-2 into the RBE Law, expressly providing for the interconnection of the RBE files with the RCS database. This mechanism facilitates the exchange and cross-checking of information between the registers and supports the updating and consistency of registered data. Taken together, these provisions strengthen the LBR's power of execution through the possibility to communicate with registered entities, exchange and cross-check information, and implement the compliance framework established by the 2025 reform.

The reform significantly expands the LBR's sanctioning powers by introducing new measures to induce or compel the entities to update their information. Article 25 of the Law of 23 January 2025 introduces a new Article 19-6 in the RCS Law, while Article 35 amends Article 9 of the RBE Law. Under these Articles, failure to regularise a file within 30 days may lead to a graduated set of administrative measures imposed by the LBR, including publication of the non-compliance of the entity in the LBR, the issuance of certificates identifying shortcomings, a daily penalty payment of EUR 40 and, as a last administrative measure, the ex officio deletion of the relevant file without dissolution or loss of legal personality. These provisions establish a common enforcement and sanctioning framework for the RCS and RBE.

Finally, the new framework established by the Law of 23 January 2025 was further implemented through the Grand-Ducal Regulation of 13 March 2025 (evidence 3), which amended both the Grand-Ducal Regulation of 23 January 2003 implementing the RCS Law and the Grand-Ducal Regulation of 15 February 2019 concerning the RBE. The Regulation further specifies the practical and procedural arrangements for the operation of the two registers, including registration procedures, electronic processing and the management of information by the LBR. For example, Article 2 of the 13 March 2025 Regulation, amending Article 2bis of the RCS implementing Regulation, further regulates electronic filings and the electronic transmission of receipts following their acceptance by the LBR. Article 6(2) of the Grand-Ducal Regulation of 13 March 2025, amending Article 6 of the RCS implementing Regulation, provides that entities failing to comply with statutory filing deadlines contribute to the costs incurred by the LBR in carrying out its surveillance mission, through an increase in filing fees. In relation to the RBE, the Regulation also modifies the 2019 implementing framework. For example, Article 7 of the 13 March 2025 Regulation introduces a new Article 3bis, into the 2019 Regulation, providing that an RBE declaration may only be cancelled on the basis of a judicial decision ordering the LBR's operator to do so. Therefore, the Grand-Ducal Regulation of 13 March 2025 complements the Law of 23 January 2025 by establishing the procedural and operational arrangements through which the LBR manages and administers the RCS and RBE. It should, however, be distinguished from the Law itself, which constitutes the principal legal basis for the LBR's strengthened monitoring, enforcement and sanctioning powers.

The upgraded Luxembourg Business Register website is online and accessible.

The Luxembourg Business Register's authorities provided extracts from the previous LBR database (evidence 5) and extracts from the new LBR database (evidence 6) to highlight the new and upgraded digital tools of the portal.

The Commission services conducted a virtual on-the-spot check on 13 August 2026 to verify that the provided database extracts (evidence 5 and 6) were accurate and that Luxembourg Business

Register was upgraded and accessible online at the link provided by Luxembourg (evidence 4). The Commission services verified that the shown platform was functional and upgraded from the former version, by verifying all the new digital tools of the Luxembourg Business Register. This check was completed successfully, confirming that the upgraded Luxembourg Business Register website is online and accessible.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 4A-3 Number of grant approvals for energy projects

Related Measure: 4A.I1 Promotion of energy efficiency and renewable energy in housing

Quantitative Indicator: Number

Baseline: 0

Target: 6 290

Time: Q3 2026

1. Context:

The objective of this investment is to increase energy efficiency and the use of renewable energy in the housing sector. This target consists in grant approvals for energy projects.

Target 4A-3 consists in grant approvals for energy projects.

Target 4A-3 is the second and last target of the investment, and it follows the completion of milestone 4A -2, related to the entry into force of the Grand-Ducal Regulation reforming the scheme promoting energy efficiency and renewable energy in housing.

In addition to the completion of this target, in line with the description of the measure in the Council Implementing Decision, Luxembourg is supporting energy projects in the housing sector. This is a further step of this investment that is not linked to the milestones and targets in the Council Implementing Decision.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Klimabonus Wunnen export	Excel Spreadsheet listing all the energy projects that received support under this target.
3	Links calls for applications	Document containing the link to the two calls for applications published online.
4	Dossiers for 60 sampled energy projects	The evidence provided for the 60 sampled units included: i. Grant approvals ii. Payment orders

3. Analysis:

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

Grant approvals for 6 290 energy projects which may include, but not limited to, one or more of the following categories:

- **energy efficiency projects;**
- **photovoltaic installations;**
- **solar thermal installations;**
- **wood-fired boilers;**
- **heat pumps.**

Following the selection of a random sample of 60 units, Luxembourg submitted signed and dated grant approvals (evidence no. 4.i) showing that beneficiaries were informed, following the assessment of their application under the calls for financial aid for energy efficiency renovations of residential buildings and renewable energy-based technical installations (evidence no. 3), that the procedures for disbursing the grant to their bank account had been initiated. The grant approvals also specify the type of installation for which the beneficiary received support, as well as the amount of the grant awarded for each installation.

Of the 60 sampled units:

- 46 related to photovoltaic installations,
- 4 to heat pumps, and
- 10 to energy efficiency projects, including mechanical ventilation with heat recovery and energy efficiency enhancement works such as wall insulation.

In addition, Luxembourg submitted payment orders (evidence no. 4.ii) issued by the Ministry of the Environment, Climate and Biodiversity, bearing the authorising signature and stamp, which show that the financial support was transferred to the beneficiaries' bank accounts.

The evidence provided for a sample of 60 units confirmed that grants for energy projects were approved and paid to the beneficiaries, and that the projects fall within at least one of the five above-mentioned categories.

According to the evidence provided (evidence no. 2), Luxembourg approved 11 230 grants, thus exceeding the goal of Target 4A-3 by 4 940 grant approvals.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 4A-7 Installed photovoltaic capacity of power generation units in business premises

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

Quantitative Indicator: MWp

Baseline: 25

Target: 55.1

Time: Q4 2024

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

This target consists in the installation of 30.1 MWp of photovoltaic capacity of power generation units in business premises.

Target 4A-7 is the second and final target of the investment. It follows target 4A-6, related to the installation of 25 MWp of photovoltaic capacity of power generation units in business premises.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	RRP PV Projects	Excel Spreadsheet listing all the photovoltaic power generation unit installations that received support under this target.
3	Call for applications + LBR	Document containing the link to the call for applications published online and the link to the official business register of Luxembourg: https://www.lbr.lu/mjrcs-web-front/
4	Dossiers of 65 PV installations	The evidence consisted of: i. PV installation certificates

		ii. Applications for support iii. Grant approval decisions iv. Payment orders
5	Link to Union Registry	Link to the Union Registry (shared in the cover note) which lists the ETS operator accounts in Luxembourg: https://union-registry-data.ec.europa.eu/report/eu-registry-operator-accounts

3. Analysis:

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

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

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

The objective of this investment is to install 55.1 MWp of photovoltaic capacity. The intermediary target 4A-6, which was recently assessed as satisfactorily fulfilled under the third payment request, required the installation of 25 MWp of photovoltaic capacity. The Luxembourgish authorities have now reported a total population of 127 projects under this investment [evidence no. 2]. The Commission services cross-checked this list against the 60 projects executed under the intermediary target 4A-6 to verify that the population included the units already reported under the previous target. The Commission services assessed all 67 newly reported units and, together with the recent assessment of target 4A-6, have therefore assessed the entire population. This confirmed the installation of a total of 55.2 MWp of photovoltaic capacity.

In addition, the Luxembourgish authorities provided a link to the Luxembourgish Business Register [evidence no. 3], which contains the addresses of Luxembourgish companies' registered headquarters. The Commission services accessed the link provided by the authorities on 29 August 2026 to verify whether the address of each PV installation corresponded to the address of the 65 applicants' registered headquarters. This check was completed successfully for 25 units, confirming that the PV systems had been installed on business premises.

For 40 installations for which the evidence provided did not clearly indicate the installed PV capacity or location installation, the Commission services conducted virtual on-the-spot checks on 31 August 2026, 3 September 2026 and 4 September 2026 with the Ministry of the Economy of Luxembourg to verify through various databases including, but not limited to, the national cadastral and topography portal, the national geoportal, and the national PV installation register, the power generation capacity, location, and ownership rights of the properties on which the PVs were installed. This check was completed successfully, confirming that at least 30.1 MWp of photovoltaic

capacity of power generation units were installed in business premises and that the capacity of each installation exceeded 30 kWp.

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

Luxembourg provided a link to the Union Registry public website which contains the list of ETS operator accounts in Luxembourg [evidence no. 5]. The Commission services accessed this link on 16 September 2026 to verify whether any of the supported sites appeared on this list. This check confirmed that none of the supported sites are registered as ETS installations. As such, the requirement on whether interventions affect the carbon dioxide emissions of those ETS installations has not been assessed because it is not applicable to the projects supported under this target.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 4A-8 Number of installed charging points

Related Measure: 4A.I4 Scaled up measure: Investment [2A-4]: Support scheme for charging points

Quantitative Indicator: Supply metric

Baseline: 2986

Target: 3200

Time: Q2 2026

1. Context:

The objective of this investment is to scale up Investment [2A 4]: Support scheme for charging points under component 2A. The scaled-up part of this measure consists in a support scheme for charging points, which may include but is not limited to public, semi private or private charging points.

Target 4A-8 requires the installation of 214 charging points, expressed in terms of supply metric calculated according to the methodology defined in Transport & Environment (2020) report 'Recharge EU: how many charge points shall Europe and its Member States need in the 2020s', applying the same weight for non-public charging points as for semi-public charging points.

Target 4A-8 is the only target of the investment. It is accompanied by milestone 2A-2 in this payment request, related to the installation of 2986 charging points.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	Report "Recharge EU: how many charge points shall Europe and its Member States need in the 2020s", Transport & Environment, published in January 2020	**Supply metric** Calculation method for charging points (p. 28)
3	Data sheet, listing all installed charging points	**3752 charging points (in supply metric)** Excel table showing all projects which have benefited from the charging point support scheme. In addition, the calculation of the reference supply metric is provided in this document. The list contains: • **Column A:** ID • **Column B:** Year of installation • **Column C:** Funding programme • **Column D:** Reference ID

		• **Column E:** project name • **Column F:** number of charging stations • **Column G:** number of charging points • **Column H:** Charging capacity per station • **Column I:** type of electrical current • **Column K:** Charging capacity per point • **Column N:** Accessibility • **Columns M-P:** Charging speed • **Column Q:** Geolocation

4	Primary evidence files for 60 charging point projects:
	• 2024.10.15BOA0010496974
	• 2024.05.03BOP0010466585
	• 2024.12.05BOP0010508704
	• 2022.12.23BOP0010359936
	• 2024.03.01BOA0010449568
	• 2023.12.07BOP0010436047
	• 2024.12.24BOP0010510312
	• 2023.05.31BOA0010395329
	• 2024.10.14BOA0010496840
	• 2023.03.03BOA0010379564
	• Chargy futures 2023
	• Super Chargy futures 2022
	• Super Chargy futures 2023
	• 2024.07.17BOP0010480269
	• 2024.11.13BOP0010503778
	• 2024.03.01BOA0010453678
	• 2023.12.05BOP0010435688
	• 2024.10.08BOA0010496088
	• 2023.03.29BOA0010383306
	• 2023.03.01BOA0010378712
	• 2024.09.10BOP0010489787
	• 2024.12.20BOP0010510174
	• 2023.05.30BOA0010395325
	• 2026.02.13BOP0010589354
	• 2023.11.09BOA0010429209
	• 2023.11.17BOP0010430161
	• 2024.07.24BOP0010480988
	• 2022.11.09BOP0010353507
	• 2024.04.24BOP0010463023
	• 2024.02.23BOP0010450501
	• 2023.05.31BOA0010395700
	• 2025.05.22BOA0010541167
	• 2024.07.23BOP0010480842
	• 2023.07.07BOP0010404720
	• 2022.09.22BOA0010343715
		Sample evidence for 60 out of 107 charging point projects, covering a total of 1 581 out of 3752 charging points expressed in supply metric. Every charging point project includes the following documents/information: tender aid application, Ministerial Decision on State aid approval issued by the Ministry of Economy, request for payment by the contractor following completed installation of charging project, order of payment by the Ministry of Economy, inspection protocol verifying installation of charging point(s) and/or online installation verification.
		
		Specifically, the relevant weighting factors for the supply metric are evidenced as follows:
		
		• **Charging speed**: Ministerial Decision for grant approval, order of payment by the Ministry of Economy, engineer inspection protocol
		  ○ Concerning Chargy and SuperChargy projects: online platform (see evidence 5)
		• **Accessibility (public/private)**: Ministerial Decision for grant approval and order of payment by the Ministry of Economy
		  ○ Concerning Chargy and SuperChargy projects: online platform (see evidence 5)

	• 2024.02.15BOP0010449478 • 2024.08.12BOA0010485344 • 2024.03.01BOA0010449573 • 2024.03.01BOA0010453660 • 2024.03.01BOA0010453661 • 2024.03.01BOA0010453662 • 2024.03.01BOA0010453663 • 2024.03.01BOA0010453666 • 2024.10.14BOA0010496782 • 2024.07.31BOP0010482307 • 2024.03.01BOA0010453674 • 2023.09.25BOP0010418178 • 2024.10.15BOA0010496983 • 2023.06.29BOP0010401505 • 2023.07.14BOP0010405438 • 2024.11.07BOP0010503371 • 2024.04.25BOP0010463119 • 2023.07.25BOP0010406409 • 2023.04.07BOP0010386152 • 2023.07.17BOP0010405601 • 2024.03.01BOA0010449569 • 2024.03.01BOA0010453648 • 2023.04.25BOP0010388682 • 2024.10.03BOP0010495727 • 2024.07.09BOP0010479499	
5	Hyperlink to Chargy and SuperChargy network: https://chargy.lu/en/#home-find-terminal	Online platform providing real-time information on access, operationality and location for all public Chargy and SuperChargy charging points.
6	Extract of the concessionaire contract	Extract of the contract signed by the concessionaire and the Ministry of Economy on 1 July 2025 (due to confidential reasons, this is an extract).

3. Analysis:

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

Number of charging points installed (expressed in terms of supply metric). The 'supply metric' shall be calculated according to the methodology defined in Transport & Environment (2020) report 'Recharge EU: how many charge points shall Europe and its Member States need in the 2020s', however also applying the same weight for non-public charging stations as for semi-public charging stations.

The report "Recharge EU: how many charge points shall Europe and its Member States need in the 2020s" (evidence 2), published by the European Federation for Transport and Environment in January 2020, sets out a method for calculating electric vehicle charging points (supply metric) by weighting charging points based on how much energy they can provide to the electric vehicle fleet and how available there are to the public (p. 3). This method reflects the actual output of the chargers available to recharge vehicles is therefore intended to give a more realistic picture of infrastructure supply and to support national targets better. Specifically, the supply metric is the sum of all eligible chargers, each multiplied by the weighting factor (energy provided) and adjusted for whether it is public or semi-public. Semi-public charge points or any charger with restricted access are counted for half their value (p. 28 - 29). As foreseen in the CID, for the purpose of the assessment of milestone 2A-4, non-public charging points are counted as semi-public charging points. For example, a semi-public or non-public 22 kW charger is weighted as one, a public 22 kW charger as two, a semi-public or non-public 50-150 kW charger as 2.5, a public 50-150 kW charger as five, a semi-public or non-public 150 kW+ charger as five, a public 150 kW+ charger as ten.

For the purposes of the present assessment, it is noted that target 4A-8 constitutes a scale-up of target 2A-4 under investment 2A.I1 and is supported by the same underlying evidence base. In particular, according to the data sheet listing all charging point projects (evidence 3), a total of 1581 charging point units were installed between 2021 and August 2026, translating into 3752 charging points expressed in terms of supply metric. The allocation of charging points per weighting factor is specified as follows:

Accessibility	**Charging Speed**	**Number**	**Supply Metric**
Public	Normal (22 kW):	652	1304
Public	DC fast (50-150 kW)	33	165
Public	DC HPC (150 kW+)	153	1530
Semi-public or non-public	Slow (3.7 kW)	64	32
Semi-public or non-public	Normal (22 kW):	661	661
Semi-public or non-public	DC fast (50-150 kW)	12	30
Semi-public or non-public	DC HPC (150 kW+)	6	30
Total		***1581***	***3752***

Following the selection of a random sample of 60 units (charging point projects), based on the data sheet listing all charging point projects (evidence 3), which has also been provided by the Luxembourg authorities for the assessment of target 2A-4 in this payment request, Luxembourg submitted the respective evidence files (evidence 4), including the following documents per charging point project: tender aid application, Ministerial Decision on State aid approval issued by the Ministry of Economy, request for payment by the contractor following completed installation of charging project, order of payment by the Ministry of Economy, inspection protocol verifying installation of charging point(s) and/or online installation verification.

Specifically, the installation of 574 charging points is evidenced through inspection protocols and photos taken of charging points by the relevant technician responsible for the installation, issued between 28 October 2022 and 2 July 2026. The completion of the remaining 214 charging points under Chargy and SuperChargy is evidenced through administrative documents as well as the link to the online platform (evidence 4 and 5). The Commission services accessed the link provided by the authorities on 28 October 2026 to confirm the installation site and the date of entry into operation. This check was completed successfully, confirming that the 214 charging points under Chargy and SuperChargy had been installed and were in operation by 31 August 2026.
This publicly available platform is operated by the *concessionaire* and provides real-time information of all related charging points installed and their operational status. Information for a charging point is uploaded by the *concessionaire* into the database that populates this publicly available platform. The data provision obligations for this online platform are set out in the concession contract (section 7.2.6.2) and in particular in its technical annex including compliance with the data requirements and provisions set out in Article 20 of Regulation (EU) 2023/1804 (evidence 6*)*. In total, 788 charging point units were installed. For all these charging points, the relevant orders of payment were issued between 26 June 2023 and 18 August 2026.

For each charging point project, the evidence provides information on the number of charging points, their installation date, location, charging speed, and accessibility. This information allows to calculate the number of charging points in terms of the supply metric. Accordingly, the number of 788 physical charging points translates into 2142 charging points expressed in terms supply metric.

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

4. Commission Preliminary Assessment: Satisfactorily fulfilled.