Sector	Category	Subcategories Measu	ure Description Examples of measures
Sector	Category	Subcategories	Examples of measures
General public services	Foreign economic aid	Financing aid linked to environmental objectives and/or climate action	
	Green public procurement		Procurement of recycled, chlorine free, or certified paper, recycled toners/cartridges, energy efficient equipment. Purchase of food produced in organic agriculture, purchase (to offer) adapted menus (less meat, sugar and more seasonal food). Procuring environmentally friendly cleaning products. Procurement of maintenance services including environmental criteria
Military defence	Disaster risk prevention and management	Disaster risks assessment	
		Disaster preparedness	Support for flood prevention, for protection against forest fires, for adaptation measures to mitigate the impacts of climate change on ecosystems
		Disaster response	Support for natural ecosystems (including wetlands) restoration
Civil defence	Disaster risk prevention and management	Disaster risks assessment	
		Disaster preparedness	Support for flood prevention, for protection against forest fires, for anti-seismic measures, for adaptation measures to mitigate the impacts of climate change on ecosystems
		Disaster response	Support for natural ecosystems (including wetlands) restoration
Public order and safety	Green public procurement		Procurement of recycled, chlorine-free, or certified paper, recycled toners/cartridges, energy efficient equipment. Purchase of food produced in organic agriculture, purchase (to offer) adapted menus (less meat, sugar and more seasonal food). Procuring environmentally friendly cleaning products. Procurement of maintenance services including environmental criteria
Agriculture, forestry, fishing and hunting	Agriculture and food systems	Organic farming and agroecology	Support for sustainable and organic farming, including agroecology and agroforestry multicropping, crop rotation with leguminous crops/ Support for sustainable reconversion and maintenance of organic farming and agroecological practices / Support for services to organic agriculture Support for the reduction of pesticide and fertiliser use in crops cultivation/ Charges on pesticides/ Pesticides registration and control fees / Tax on commercial fertilizers / Support for non-chemical pest management practices / Support for composting
		Other organic production Sustainable agriculture practices	Charges on chemical products Support for reducing nutrient losses (of both nitrates and phosphorus) and the use of chemical fertilizers Charges on climate-intensive foods Support for agricultural businesses using organic production Support for environmentally friendly and sustainable equipment practices such as agroecology and agroforestry, crop diversification, multicropping, crop rotation with leguminous crops / Support for implementing high-diversity landscapes across croplands Agriculture waste water and water use charge / Support for conversion of carbonrich organogenic soils and soil remediation / Support for maintaining and improving physical, chemical and biological quality of the soil
			Exemption from property tax on undeveloped properties in favour of land for sustainable agriculture Support of practices reversing the decline in farmland birds and wild pollinators
		Sustainable food production and	Taxes on climate-intensive foods
		animal health Sustainable and healthy food	Subsidies for meadow bird management/ Excise duty on antibiotics and growth promoters
		consumption	Taxes on unsustainable consumption patterns
	Management of water resources (drainage and irrigation)	Water reuse and savings, reduction of water losses and leaks	Charge on irrigation water/ Water abstraction charge/ Agriculture waste water and water use charges
	Forest management	Supporting forests to adapt to climate change Afforestation, restoration and conservation programmes	Adaptation measures to mitigate the impacts of climate change on forest ecosystems/ Protection against forest fires Subsidies for sustainable afforestation or reforestation (e.g. using non-exotic species) and sustainable forest management / Subsidies for forest conservation
	Fishing and aquaculture	Sustainable development of fisheries and aquaculture	Charges in usage of forested land Tax on unsustainable timber and unsustainable timber sales Fishing charges / Charge for sport fishing at sea
			Tax on seafood and aquaculture Subsidies to preserve fish stocks Subsidies to protect and restore marine ecosystems Support for organic aquaculture products
Fuel and energy	Energy efficiency and transition	Production and use of renewable energy	Reduced VAT rate for the supply of renewable energy / Excise tax refund for renewable electricity/ Accelerated depreciation for equipment designed to produce renewable energy Support for electricity production and generation from sustainable renewable energy sources / Support for sustainable renewable energy sources / Support for distribution network relevant to the production of sustainable renewable sources, transmission of electricity from sustainable renewable sources Support for renewable heat use and energy storage / Support for renewable heat
I			production / Support for renewable heat infrastructure

		Meas	ure Description
Sector	Category	Subcategories	Examples of measures
		Reduce dependency on fossil fuels	Charges on fuels, oil derivatives, CO2, mineral oils and other sorts of oil, solid fuel carbon, on liquefied hydrocarbon and benzoyl, on methane
		Smart energy systems and energy savings	Strategic stockpile fee of oil and fuel/ Support for heat storage technologies / Tax on the sales of oil products for strategic storage Fuel road charge/motor vehicle tax Support for alternative energy sources / Support for non-fossil alternative sources, both for fuel and non-fuel use (e.g. plastics) Support for the take-up of electric cars Support for energy-saving investments, high efficiency co-generation, efficient district heating and cooling Support to increase energy-efficiency for professional activities / Support for: electricity grid, production of hydrogen and transport of hydrogen Support for greener and climate-compatible technologies/ Enhanced capital allowances for energy-saving technologies Accelerated capital allowances for energy-efficient equipment
		Energy retrofitting of buildings / Energy efficiency renovation	Accelerated depreciation for equipment designed to save energy Income-tax reduction for energy-saving expenses in dwellings / Reduction of withholding tax on real estate for energy saving buildings (conditional on material efficiency) Support for energy and material efficient renovations of buildings Support for building insulation, thermal renovation, heat pumps (conditional on material efficiency) Income-tax deduction for passive houses
Mining, manufacturing and construction	Mining	Sustainable mining	Mining charges / Mining non-compliance fees / Payments for the use of mining areas/ Quarrying charge
	Manufacturing	Sustainable manufacturing	Support for green production technologies Support for the adoption and use-of/replacement with green production technologies Substitution of hazardous substances in products and production processes
		Circularity of manufacturing economy	Taxation of imports of hazardous substances Support for sustainable substances, materials and products (e.g., more sustainable design, increased reparability, durability) Support for industrial symbiosis (e.g., share/reuse industrial by-products, capacity, energy, heat) Support to circularity concerning plastics, textiles, construction products, ICT, batteries and furniture / Support to reduce the use and the release of microplastics / Support to single-use plastics substitution. Support for remanufacturing, refurbishment, repair and direct reuse of products, buildings and assets Support for closed loop systems (particularly in steel, aluminium and chemicals/plastics), that avoid contamination leading to downcycling and lost value, and increasing proportions of recycled materials.
	Construction	Energy retrofitting of buildings/energy efficiency renovation	Support for building insulation, thermal renovation, photovoltaic installations Income-tax reduction for energy-saving expenses in dwellings / Reduction of withholding tax on real estate for energy saving buildings (conditional on material efficiency) Support for energy and material efficient renovations of buildings (conditional on material efficiency) Income-tax deduction for passive houses / Support for use of recycled material in renovations
Transport	Transport infrastructure	Clean urban transport infrastructure	Support for clean transport infrastructure / Tax deductions for the purchase and installation of (re)charging infrastructure for electric vehicles / Support for cycling infrastructure, bicycle parking facilities / Support for reducing soil sealing
		Sustainable and low carbon railways	Pedestrian infrastructure Support for sustainable public transport infrastructure / Energy efficiency renovation of transport infrastructure / Charges on the infrastructure for environmentally harmful types of transport Support for electric trains or railways TEN-T core network
	Mobility	Greening of ports Clean/electric means of transport	Energy efficiency renovation of railway transport infrastructure Berthing charges on vessels that are not green Charges/taxes on non zero-carbon vehicles
		Multimodal transport	Scrapping schemes for old cars open to green/non-ICE vehicles Grants for clean/zero-emission urban transport rolling stock/buses (i.e., conditional on green technology) Charges for non-green vessels, non-green boats (green conditionality) / Tax on the use of navigable ways for non-green vessels Duty on insurance on pleasure boats Tax on maritime transport in protected natural areas Support in favour of environmentally-friendly ships, boats or equipment Bike to work scheme / Allowance for bikes, e-bikes, cargo bikes Deduction of business expenses incurred for the storage of bicycles and electric bicycles/ Support for staff collective transport, employer-subsidised public transport tickets / Support and incentives for transport sharing
		Reduce traffic/traffic congestion	Tax on non-electric/non-green company cars Personal income tax allowance for public transport Tax on heavy vehicles/ Road transport charges / Road user charge/ Tolls for highways Charges on fuels and CO2 emissions, and incentives for sharing
I	I		Tax on traffic congestion

Sector	Category	Measu Subcategories	ure Description Examples of measures
	Category	•	·
Other industries		Sustainability in other industries Circular business models	Tax on imports of radioactive substances Environmentally-friendly technologies and innovation Support to circular business models (in resourcing, production, post-sale services, reuse/refurbish/remanufacturing etc.).
R&D for industries		R&D Activities for sustainable agriculture R&D Activities for sustainable forestry R&D activities for sustainable fishing and hunting	R&D: Environmental friendly agriculture/Organic farming/Agroecology/Plant genetic resources
		R&D Activities for clean fuel and energy	Analysis and evaluation of off-shore wind energy production capability
		R&D Activities for sustainable mining, manufacturing and construction	Research programme for renewable energy, environment, and transport, environmentally sustainable energy production, energy-saving / Support for demonstration projects for innovative clean energy and low carbon technologies (e.g. floating wind, ocean energy) R&D to develop bio-based products.
		manufacturing and construction	R&D activities in urban mining
		R&D for the workforce related to sustainable activities R&D Activities for sustainable transport R&D Activities for sustainability in other industries	Reskilling of workforce to adapt it to the green transition, including in energy- intensive industries (e.g. chemicals, plastics, steel)
Waste management		Promote sorting, recycling and recovery	Promoting use of recycled materials as raw materials / Reduced duty on recycled products, on paper and reusable bags / Materials recovery services
			Support for companies to separate and manage their waste Modernisation of centres for waste sorting and recycling and revaluing / Support for development of recycling facilities for municipal and industrial waste
			Deposit-refund system (for glass, lead and accumulators (batteries), beverage containers, car hulks) Packaging (waste) charge/ Charge on disposable tableware/ Plastic bag levy/ Other waste related product packaging charges Charges for environmental (including climate/energy intensive) harmful products and processes / Product charge on batteries, electric and electronic products and equipment High-quality sorting and decontamination of hazardous substances from waste
			Support for component harvesting and urban mining Support to the minimisation of the presence of hazardous substances and products made using them. Waste disposal charges
		Waste collection, transport and treatment	Tax credit for reuse of plastic and paper products Subsidy and tax incentives for cleaner waste treatment, selective waste collection
		tredement	Income tax exemption for company treating dangerous waste/ Support for (sustainable) collection, transport and treatment of high level radioactive waste
			Tax on the landfilling and incineration of waste Support for car wreck collection, collection and recycling of old car tires Support for environmental investments related to industrial waste management
		Reduce waste	Tax for reduction and storage of nuclear waste/ Radioactive waste charges
			Duty on materials and goods with plastic derivatives Waste user charge Pay-As-You-Throw, Waste deposit charges / Waste disposal charge/ Construction waste disposal charge Tax on quantity and nature of waste produced (such as tax on dangerous, toxic
			waste) / Water abstraction tax
Waste water management		Sustainable waste water collection and treatment	Support for sewage infrastructure and systems; construction, reconstruction, upgrades of sewage water treatment plants / Sewerage services: e.g. collecting, transporting and treating wastewater; operation, maintenance and cleaning of sewer systems / VAT exemption for sewerage services
			Support for wastewater treatment and/or reuse, infrastructure/ Modernisation of sanitation stations Waste water charge (for industry)/ Charges for permitted discharge of wastewater / Water protection charge / Tax on coastal wastewater discharges
Pollution abatement	Air and climate	Air treatment and pollution reduction	Tax on air travel / Air emission charges
			Pollution non-compliance fee / Charges on coal, NOX, petrol, other mineral oils, fuel, oil derivatives / Charges based on all local air pollutants (NOX, SO2, PM 2.5, etc.)
			Support for pollution control Road tax/ road transport duty/ vehicle tax/ vehicle registration tax/ fines for unnecessary idling Tax deduction or accelerated depreciation for investments in air pollution abatement
			Duty on ozone depleting chemicals, substances

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Soctor	Category	Measu Subcategories	ure Description Examples of measures
Sector	Category	Subcategories	Incentives for citizens to phase out their fossil fuels boilers for replacement with renewable heating systems Income-tax reduction for energy-saving expenses in dwellings (conditional on
	Community development	Renewal of urban areas and green	material efficiency) / Reduction of withholding tax on real estate for energy saving houses Tax on new large commercial establishments in natural areas
	Community development	infrastructure	Support for space-sharing Support for environmentally friendly energy supply in municipalities Incentives for environmental zones in cities
		Clean urban transport infrastructure	Support to promote green areas Support for renewable energy in the metropolitan areas Support for greenways [trails for walkers, cyclists and other non-motorised transport]
	Water supply	Sustainable water and sanitation	Subsidy for water and sanitation sector/ Tax deduction for environmental investments in water quality Fines for non-compliance with water regulations
		Wastewater treatment	Management, infrastructure and purification of rainy waters Domestic wastewater charges/ Sewage charge (for households sewage water)
		Water reuse and savings, reduction of water losses and leaks	Support for wastewater treatment facilities/infrastructure Subsidy to for sustainable/cleaner waste water management Water use charges
			Support for upgrading infrastructure, reducing leakage across the network / Maintenance and repair of water networks / Maintenance and repair services for reducing water losses / Desalinated water and collection of rainwater; maintenance of water mains for reducing water losses
	Street lighting R&D Housing and community amenities	Sustainable street lightning	Improvement in the energy efficiency of the lighting system Support for research on sustainable/green mobility and urban systems
			Research activities on development and restoration of water supply and sewage systems
Hospital and public health services	Infrastructure	Energy retrofitting of buildings/energy efficiency renovation	Support for energy and material efficient renovation and rehabilitation of hospitals
	Green public procurement	consumption, safe use of chemicals, sustainable agriculture, energy-	Procurement of recycled, chlorine free, or certified paper, recycled toners/cartridges, energy efficient equipment. Purchase of food produced in organic agriculture, purchase (to offer) adapted menus (less meat, sugar and more seasonal food). Procuring environmentally friendly cleaning products. Procurement of maintenance services including environmental criteria.
	Other	Prevention of environmental and food-related risks	
Recreation, culture and religion services	Tourism	Sustainable tourism	
	Cultural services	Restoration of built buildings located in remarkable heritage sites	
	Recreation, culture and religion	Conserving, protecting, promoting and developing natural and cultural heritage	Support for nature conservation
	Green public procurement		Procurement of recycled, chlorine free, or certified paper, recycled toners/cartridges, energy efficient equipment. Purchase of food produced in organic agriculture, purchase (to offer) adapted menus (less meat, sugar and more seasonal food). Procuring environmentally friendly cleaning products. Procurement of maintenance services including environmental criteria.
Education	Environmental education and training		Environment-related educational courses; university efforts to integrate environment awareness transversally Development of infrastructure for environmental education, consultancy and awareness Programme to promote environmental education/ Promoting other "green skills", i.e., programmes for trainings and vocational trainings on energy efficiency renovations / Education and reskilling programmes for workers on renewable technologies / Training services in environmental protection and resource management
	Environmental infrastructure	Energy retrofitting of buildings/energy efficiency renovation	Support for energy and material efficient renovation and rehabilitation of schools
	Green public procurement	Pollution reduction, circular economy, sustainable production and	Procurement of recycled, chlorine free, or certified paper, recycled toners/cartridges, energy efficient equipment. Purchase of food produced in organic agriculture, purchase (to offer) adapted menus (less meat, sugar and more seasonal food). Procuring environmentally friendly cleaning products. Procurement of maintenance services including environmental criteria.
Social protection	Infrastructure	Energy renovation and rehabilitation of social housing	Support for low-energy and sustainable housing / Renovating existing infrastructures through low-carbon materials, such as ecological concrete or cement (e.g. concrete or cement with low clinkers).