



CeSaR

Denmark's contribution to the Country-specific recommendations (CSR) assessment

Semester Cycle 2025

CSR.2024.1

CSR 1 Subpart 1: Submit the medium-term fiscal-structural plan in a timely manner

Measures	
Comments	
State of play	
Entry 1	Denmark submitted Denmark's Fiscal and Structural Policy Plan 2024 on time September 20, 2024.

CSR.2024.2

CSR 2 Subpart 1: Continue with the swift and effective implementation of the recovery and resilience plan, including the REPowerEU chapter, ensuring completion of reforms and investments by August 2026. Accelerate the implementation of cohesion policy programmes. In the context of their mid-term review, continue focusing on the agreed priorities, while considering the opportunities provided by the Strategic Technologies for Europe Platform initiative to improve competitiveness

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (07/03/2025 09:55 AM)</p> <p>Denmark has used the STEP-regulation to amend the Danish programme for the Just Transition Fund. The amendment provides Denmark with the opportunity to offer a higher percentage of co-funding, making it more attractive for SMEs and research institutions to participate in supported projects. Furthermore the amendment has enabled support to large enterprises' productive investments within specific green key technologies. The amendment under STEP also had the effect that no midterm review is to be made for the Just Transition Fund</p>
Entry 2	<p>MEASURE TYPE: Adopted (07/03/2025 09:55 AM)</p> <p>Denmark has since the adoption of the Danish JTF-programme conducted calls for proposals. The first funds were committed in 2024. As of ultimo 2024, 55 pct. of the total financial allocation has been committed in projects. The aim is for the majority of the remaining funds to be used by the end of 2025</p>
Entry 3	<p>MEASURE TYPE: Adopted (07/03/2025 09:54 AM)</p> <p>Denmark has since the adoption of the Danish ERDF-programme conducted calls for proposals. The first funds were committed in December 2022. As of ultimo 2024, 55 pct.</p>

	of the total financial allocation has been committed. It is expected that 90 pct. will be committed by the end of 2025.
Entry 4	<p>MEASURE TYPE: Adopted (07/03/2025 09:54 AM)</p> <p>Denmark has since the adoption of the Danish ESF-programme conducted calls for proposals. The first funds were committed in December 2022. As of ultimo 2024, 67 pct. of the total financial allocation has been committed. It is expected that 95 pct. will be committed by the end of 2025.</p>
Entry 5	<p>MEASURE TYPE: Adopted (07/03/2025 09:54 AM)</p> <p>The Danish operational programme for the Just Transition Fund was adopted on 24 November 2022. Implementation commenced in 2023.</p>
Entry 6	<p>MEASURE TYPE: Adopted (07/03/2025 09:53 AM)</p> <p>The Danish operational programme for the European Regional Development Fund was adopted on 3 August 2022. Implementation commenced in the first quarter of 2022.</p>
Entry 7	<p>MEASURE TYPE: Adopted (07/03/2025 09:53 AM)</p> <p>The Danish operational programme for the European Social Fund Plus was adopted on 20 Juli 2022. Implementation commenced in the first quarter of 2022.</p>
Entry 8	<p>MEASURE TYPE: Adopted (07/03/2025 09:52 AM)</p> <p>The third payment request was submitted on 19 December 2024. The payment request includes documentation for the achievement of 7 targets and milestones to be implemented in the Danish Recovery and Resilience Plan.</p>

Entry 9	<p>MEASURE TYPE: Adopted (07/03/2025 09:52 AM)</p> <p>Denmark completed a revision of the Danish plan which was approved by the Council on 18 November 2024. As a result of the revision, the number of milestones and targets in the plan is 86.</p>
Entry 10	<p>MEASURE TYPE: Adopted (07/03/2025 09:52 AM)</p> <p>Denmark received the disbursement of approximately DKK 3.1 billion on 22 April 2024, based on the second payment request.</p>
Entry 11	<p>MEASURE TYPE: Adopted (07/03/2025 09:52 AM)</p> <p>The Commission confirmed the revised operational arrangement between the Commission and Denmark on 21 February 2024.</p>
Entry 12	<p>MEASURE TYPE: Adopted (07/03/2025 09:51 AM)</p> <p>The second payment request was submitted on 21 December 2023. The payment request includes documentation for the achievement of 18 targets and milestones to be implemented in the Danish Recovery and Resilience Plan.</p>
Entry 13	<p>MEASURE TYPE: Adopted (07/03/2025 09:51 AM)</p> <p>Denmark sent in its REPowerEU-chapter on 31 May 2023. The Commission endorsed the REPowerEU-chapter on 19 October 2023. Denmark's REPowerEU-chapter in addition to the Danish Recovery and Resilience Plan was approved by the Council at ECOFIN on 9 November 2023.</p>
Entry 14	<p>MEASURE TYPE: Adopted (07/03/2025 09:51 AM)</p>

	Denmark received the disbursement of approximately DKK 2.2 billion on 27 April 2023, based on the first payment request.
Entry 15	<p>MEASURE TYPE: Adopted (07/03/2025 09:50 AM)</p> <p>The first payment request was submitted on 16 December 2022. The payment request includes documentation for the achievement of 25 targets and milestones to be implemented in the Danish Recovery and Resilience Plan.</p>
Entry 16	<p>MEASURE TYPE: Adopted (07/03/2025 09:50 AM)</p> <p>The original operational agreement between the European Commission and Denmark was signed on 4 August 2022. The original operational agreement contains detailed requirements for the implementation of the 77 milestones and targets in the Danish Recovery and Resilience Plan.</p>
Comments	
State of play	
Entry 1	Denmark has prioritized investments in commercial lighthouses, entrepreneurship, national clusters, upskilling and the SME-programme included in the Danish cohesion programmes. The agreed upon priorities in the Danish cohesion programmes are expected to be maintained following the midterm review. Denmark shall before 31 March 2025 submit a midterm review of the programmes to the EU Commission.
Entry 2	In 2022 the European Commission adopted all the Danish cohesion programmes for the 2021-2027 period. As of ultimo 2024, DKK 1.6 billion has been committed in projects. It is expected that DKK 2.6 billion from the Danish cohesion

	programmes will be committed by the end of 2025, which amounts to 85 pct. of the total funds.
Entry 3	The implementation of the Danish Recovery and Resilience Plan, including the added REPowerEU-chapter, is generally proceeding as planned. The first three of the total six payment requests have been submitted to the Commission on time, with 43 out of 87 targets and milestones in the plan considered successfully implemented. The remaining targets and milestones will be submitted in the remaining three payment requests during the period 2024-2026.

CSR.2024.3

CSR 3 Subpart 1: Take further efforts for sustainable agriculture by stepping up decarbonisation measures and action to reduce nutrient losses

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 16:31 PM)</p> <p>Abroad political agreement on implementation of "Agreement on a Green Denmark" was reached among political parties in the Danish Parliament. This provides the necessary concrete political and financial framework for the measures adopted in the agreement of 24 June 2024</p>
Entry 2	<p>MEASURE TYPE: Adopted (24/04/2025 10:18 AM)</p> <p>The Danish Government and partners from agricultural business organisations, environmental organisations and leading industry reached an agreement for a long-term transition of Danish food and agricultural production, including land use. The 'Agreement on a Green Denmark' establishes regulation for reducing greenhouse gas emissions in the agri-food sector, which will contribute to realising the Danish national climate target in 2030 and meet Denmark's obligations under the Effort Sharing and LULUCF regulations. The agreement introduces breakthroughs in the Danish approach to managing the interplay between agricultural production and environmental considerations, most importantly: - A CO₂e tax on emissions from livestock is introduced as a crucial part of the efforts for Denmark to meet its climate target of a 70% reduction in greenhouse emissions by 2030 compared to 1990 levels. and meet Denmark's obligations under the Effort Sharing and LULUCF regulations. - A shift in how Denmark deals with nitrogen leaching. A so-called Green Area Fund combined with a new emission-based nitrogen regulatory model will ensure a significant transformation of land use. This will be the main driver to achieve the goals of the Water Framework Directive.</p>

Comments	
State of play	
Entry 1	Denmark is continuously working on accelerating the green transition of the Danish food-, forestry, and agricultural sector. Furthermore, efforts will be made to increase afforestation and improve conditions within nature, biodiversity, water environment, and drinking water, including by setting out principles to ensure compliance with the EU Water Framework Directive and through the establishment of a Green Area Fund to support the transition.



CSR.2023.1

CSR 1 Subpart 1: Wind down the energy support measures in force by the end of 2023. Should renewed energy price increases necessitate support measures, ensure that these are targeted at protecting vulnerable households and firms, fiscally affordable, and preserve incentives for energy savings.

Measures	
Comments	
State of play	
Entry 1	Energy support measures have been phased out by the end of 2023.

CSR 1 Subpart 2: While maintaining a sound fiscal position in 2024,

Measures	
Entry 1	MEASURE TYPE: Adopted (18/03/2024 10:27 AM) Annual law determining budget and allocation of public finances.
Comments	
State of play	
Entry 1	The Danish economy exhibited a fast recovery after the onset of the pandemic. Already during the summer of 2021, the economy had fully recovered and entered into an economic boom, which is still ongoing. Fiscal policy is planned accordingly. The latest projections from Opdateret

	<p>mellemfristet forløb, februar 2025 include an estimated structural budget balance surplus of 1.2 per cent of GDP in 2024. The overall fiscal and structural policy since 2019 is estimated to dampen the output gap by 1 per cent of GDP in 2024.</p>
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CSR 1 Subpart 3: preserve nationally financed public investment and ensure the effective absorption of RRF grants and other EU funds, in particular to foster the green and digital transitions.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 16:34 PM)</p> <p>Infrastructure plan 2035: From 2022 until 2035, there will be allocated an additional DKK 106 bn. in new investment projects to improve Danish infrastructure, hereby improving Danish infrastructure and easing traffic congestion.</p>
Entry 2	<p>MEASURE TYPE: Announced (10/03/2025 16:34 PM)</p> <p>On 29 February, the European Commission endorsed a positive preliminary assessment of Denmark's second payment request for €422 million under the Recovery and Resilience Facility. On 22 April, the funds were disbursed.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 16:34 PM)</p> <p>The European Commission made a positive preliminary assessment of Denmark's request for €301 million disbursement under the Recovery and Resilience Facility.</p>
Comments	
State of play	

Entry 1	<p>In 2024, a high level of nationally financed investments is maintained. Public investments are estimated at approximately DKK 98.3 bn. (incl. research and development) corresponding to 3.4 percent of GDP. To this date, Denmark has followed the timeline for payment requests set out in the original version of the operational arrangements (page 4). Denmark sent in its first payment request on 16 December 2022, its second on 21 December 2023 and its third on 19 December 2024. Denmark aims to send in its fourth payment request in Q4 2025 according to the timeline.</p>
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CSR 1 Subpart 4: For the period beyond 2024, continue to pursue investment and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (24/04/2025 10:20 AM)</p> <p>A tax reform. With the reform, the general employment deduction is increased for everyone in employment, as well as the additional employment deduction for single parents. A new additional employment deduction for seniors is introduced, which takes effect two years before the state pension age and expires at the state pension age. The tax-free senior premium, which can be obtained in the first and second year after reaching the state pension age, is increased for both years. The top tax is eased by raising the threshold for top taxation while introducing a new intermediate tax. Additionally, a new top-top tax is introduced for the highest earners in Denmark. The basic allowance in the inheritance tax is increased, and the additional inheritance tax on inheritance passed to siblings is abolished.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 16:35 PM)</p>

	<p>Law on strengthened international recruitment. Including, among other things, making the temporary supplementary pay limit scheme permanent. As a main condition, the employee must be offered a gross annual salary of at least DKK 375,000 (2023-level). If the seasonally adjusted unemployment rate exceeds 3.75 per cent within the last three months, the scheme is idle.</p>
Entry 3	<p>MEASURE TYPE: Implemented (18/03/2024 10:33 AM)</p> <p>Disbursement of a public holiday from 2024 and onwards.</p>
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 16:35 PM)</p> <p>Reform of the Danish university education programmes. The reform includes new master's degree programmes, improved opportunities for further education and more international students. The majority of the master's degree programmes remains as ordinary two-year 120 ECTS master's degree programmes, while 30 per cent of the programmes are to be restructured. Of the 30 percent 10 percent of the master's degree programmes are to be restructured as 75 ECTS master's degree programmes with a duration of one year and three months and 20 percent of the master's degree programmes are to be restructured as 75 or 120 ECTS part-time master's degree programmes, where the students are employed alongside their studies. The agreement does not determine which master's degree programmes that are to be restructured. A committee comprised of representatives from the universities, the students and the Ministry of Higher Education and Science will propose which master's degree programmes they think should be restructured. The committee is expected to submit its proposals in October 2024.</p>
Comments	
State of play	

Entry 1	<p>The Danish government has a target of increasing labour supply with 45,000 full time persons in 2030 through new reform initiatives. Political agreements since the government took office in December 2022 are estimated to deliver approx. 31,900 full time persons in 2030. The measures with largest contributions are mentioned below. Danish public finances are sound with current public surpluses, low public debt and a sustainable long-term debt path.</p>
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CSR 1 Subpart 5: Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 16:36 PM)</p> <p>The implementation of the housing taxation system is postponed to 2024, and furthermore property owners are compensated for the tax effects of this delay. The compensation entails: 1. The delay of the housing tax reform should not imply higher housing taxes. 2. Housing taxes should not increase more from 2021 to 2024 than was anticipated so far in previous measures on housing taxation. Each sub-agreement has been adopted continuously. With the adoption of L 113 on May 30th 2023, the remaining elements of the complete housing tax agreement were passed.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:36 PM)</p> <p>A new housing taxation system under which the housing taxes are linked to market prices are introduced. To ensure that no property owner will have to pay a higher housing tax in 2021 upon transition to the new system than they would have otherwise, a tax rebate is carried out. Until 2021, increases in housing taxes can be frozen by property owners with no interest. The frozen amounts must be paid when the</p>

	property is sold and realizes a gain. From 2021, increases in housing taxes can be frozen at an interest rate.
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 16:36 PM)</p> <p>In 2013, the housing valuations, on which the housing taxation are based, were suspended. New housing valuations are introduced by 2018 through a new system aiming for harmonized and more transparent valuations.</p>
Comments	
State of play	
Entry 1	<p>From January 1st 2024, the new housing taxation system has been implemented. The updated housing valuation will result in heavier taxation on housing in urban areas where the increases in price have been the greatest since the last housing valuation from 2011. Higher taxation in urban areas, as a result of historic price increases, will be phased-in gradually as properties are sold – the discount scheme entails that the discount will lapse upon sale.</p>

CSR 1 Subpart 6: Accelerate investment in the construction of affordable housing to alleviate the most pressing needs.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 16:37 PM)</p> <p>The bill implementing the different initiatives came into force in Danish law by July 1st 2022. The first approvals of support for establishment of new affordable homes through the initiatives were given the same year. By December 2024 funds have been realised within all initiatives, while smaller initiatives have been fully realised. The construction of new</p>

	affordable homes will take place in the coming years and is expected to be finished by 2035.
Comments	
State of play	
Entry 1	The political agreement Establishment of the Fund for Mixed Cities – Affordable Housing and a Way out of Homelessness of 26th of November 2021 allocates 5 billion DKK until 2031 to a range of new initiatives, which significantly increase the construction of affordable housing. The initiatives primarily target social housing in the metropolitan area and larger cities where affordable housing can be scarce. The fund will accumulate another 5 billion DKK in the period 2031-2035 but have not yet been appropriated to specific initiatives.

CSR.2023.2

CSR 2 Subpart 1: Continue the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 16:40 PM)</p> <p>On 29 February, the European Commission endorsed a positive preliminary assessment of Denmark's second payment request for €422 million under the Recovery and Resilience Facility. On 22 April, the funds were disbursed.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:39 PM)</p> <p>The Commission confirmed the revised operational arrangements between the Commission and Denmark on 21 February 2024.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 16:39 PM)</p> <p>Denmark's REPowerEU-chapter was approved by the Council at ECOFIN on 9 November 2023.</p>
Comments	
State of play	
Entry 1	<p>Denmark sent in its REPowerEU-chapter on 31 May 2023. The Commission endorsed the REPowerEU-chapter on 19 October 2023. Denmark's REPowerEU-chapter in addition to the RRP was approved by the Council at ECOFIN on 9 November</p>

	<p>2023. The Commission confirmed the revised operational arrangements between the Commission and Denmark on 21 February 2024. Denmark sent in its first payment request on 16 December 2022, covering 25 milestones and targets, to which the payment was disbursed on 27 April 2023. Denmark sent in its second payment request on 21 December 2023, covering 18 milestones and targets, to which the payment was disbursed on 22 April 2024. Denmark sent in its third payment request on 19 December 2024, to which Denmark awaits the Commission's a positive preliminary assessment. Regarding the implementation of cohesion policy programmes, the Danish programmes for European Regional Development Fund (ERDF), European Social Fund Plus (ESF+) and Just Transition Fund (JTF) for 2021-2027 were approved in the second half of 2022. At the end of 2024 55 % of the total financial allocation under ERDF were committed to projects, while 67 % of the total financial allocation under ESF+ were committed to projects. For JTF, 55 % of the total financial allocation had been committed. Cohesion programmes are implemented in cooperation with relevant national authorities to ensure complementarity and synergy with other initiatives financed by EU or national funds.</p>
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CSR.2023.3

CSR 3 Subpart 1: Strengthen circular economy and waste management policies, including by accelerating the implementation of Denmark's national action plan for circular economy, promoting waste prevention and reuse of municipal and other waste, increasing recycling rates, reducing food waste, and shifting away from the incineration of municipal waste to greener sources of heat generation.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 16:48 PM)</p> <p>DVFA launched an inspection campaign targeting retail businesses that receive food donations. The campaign was a guidance and inspection campaign, with a focus on guidance and help for the donation companies together with checking the regulatory compliance with focus on food safety. The campaign ran from August 2023 till October 2023.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 16:47 PM)</p> <p>New and updated guidance material on the Danish Veterinary and Food Administration's webpage. New guidance material on food waste was created during 2023. E.g. new guidance material for businesses that donate food or receive food donations was added to the website.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 16:47 PM)</p> <p>Collection of household textile waste implemented in all Danish municipalities. This has been implemented as door-to-door collection or similar collection systems close to the households in order to maximize the impact on recycling.</p>
Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 16:46 PM)</p>

	<p>Danish Climate Agreement for Energy and Industry: The rate of the room heating tax has been increased while the rate of the electricity tax was reduced. This measure aims at accelerating the transition to green heating.</p>
Entry 5	<p>MEASURE TYPE: Announced (24/04/2025 07:58 AM)</p> <p>Denmark launched its first national Food Waste Strategy (1.0) to support the reduction targets set by the EU Waste Framework Directive. The strategy includes the development of a comprehensive policy catalogue by 2026, covering four sectors: households, services, retail/wholesale, and food industry. It analyzes potential measures and their environmental, economic, and quantitative impact. The strategy consists of 15 initiatives across four focus areas: stakeholder involvement, knowledge and impact analysis, awareness and tools, and international cooperation. The goal is to enable effective food waste reduction and inform future political decisions.</p>
Entry 6	<p>MEASURE TYPE: Announced (10/03/2025 16:49 PM)</p> <p>The Danish Veterinary and Food Administration launched a consumer campaign targeting families in 2022. The focus of the campaign was on behavioral changes and nudging tools. Concrete advices and two practical tools were developed. The material from the 2022 campaign is still available online. The campaign was a success and therefore in 2023 it was decided to repeat the campaign. The campaign is planned to be repeated in 2024 depending on final approval.</p>
Entry 7	<p>MEASURE TYPE: Announced (10/03/2025 16:49 PM)</p> <p>A political agreement was reached on two new circular economy initiatives. This includes a fund to support projects promoting circular economy and a plan to support repairs, access to spare parts, upgrades and product durability. The</p>

	government has earmarked a total of DKK 80 million for these initiatives between 2024-2027.
Entry 8	<p>MEASURE TYPE: Announced (10/03/2025 16:49 PM)</p> <p>The Danish Minister for Food, Agriculture and Fisheries announced the appointment of a new board in the Danish think tank on prevention of food loss and food waste. The new board marks a fresh start for the think tank that has been operating since 2019. The board is appointed for a 4 year period and gathers minds and interest groups representing the entire food chain from 'farm to fork', public authorities and the research community to help combat and prevent food loss and food waste.</p>
Entry 9	<p>MEASURE TYPE: Announced (10/03/2025 16:47 PM)</p> <p>The national energy crisis staff NEKST set out to further support these efforts towards greener sources of heat generation. The working group, looking into these issues, will report on their recommendations in 2024.</p>
Entry 10	<p>MEASURE TYPE: Adopted (10/03/2025 16:47 PM)</p> <p>A political agreement has been reached to strengthen waste inspections and control of waste import and export.</p>
Entry 11	<p>MEASURE TYPE: Adopted (10/03/2025 16:47 PM)</p> <p>Political agreement to introduce extended producer responsibility for packaging and single-use plastic products was adopted. The agreement contributes to a CO2 reduction of approximately 0.12 million tonnes in the waste sector by 2030.</p>
Entry 12	<p>MEASURE TYPE: Adopted (10/03/2025 16:46 PM)</p>

	Climate Agreement on Green Electricity and Heating: The agreement entails initiatives to support the implementation of district heating. District heating projects should be approved by the end of 2023 and implemented by the end of 2028. The political ambition is that no homes in Denmark will be heated by gas boilers by 2035.
Entry 13	<p>MEASURE TYPE: Adopted (10/03/2025 16:46 PM)</p> <p>A new green research strategy was launched in September 2020. The strategy entails a greater research effort in the area of circular economy with focus on plastics and textiles.</p>
Entry 14	<p>MEASURE TYPE: Adopted (10/03/2025 16:46 PM)</p> <p>Climate Agreement for Energy and Industry: The agreement includes a plan to replace oil and gas furnaces with green heating. It is estimated that the overall effort to phase out oil and gas furnaces will reduce CO₂e emissions by 0.5 million tonnes in 2025 and 0.7 million tonnes in 2030.</p>
Entry 15	<p>MEASURE TYPE: Adopted (10/03/2025 16:43 PM)</p> <p>The former Government and a wide majority in the parliament concluded a political agreement to ensure a green Danish waste sector and circular economy. The agreement entails increased recycling of waste, including increased waste sorting. Furthermore, Denmark's incineration plants should import and incinerate significantly less.</p>
Comments	
State of play	
Entry 1	The Danish Government aims to ensure less waste and better use of natural resources as well as more and better recycling. There has been continuous investing in new policies aimed at accelerating the transition to green heating. Furthermore,

	<p>initiatives in the national action plan for circular economy continue to progress, with 79 of the 129 initiatives completed. In addition, the Danish Government aims to reduce food loss and food waste throughout the entire food value chain.</p>
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CSR.2023.4

CSR 4 Subpart 1: Reduce reliance on fossil fuels and

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 16:51 PM)</p> <p>Tenders following up on the supplementary political agreement on tender frameworks for 6 GW radial offshore wind were started in April of 2024. The 2024 tender of 3 GW in the North Sea did not result in any bids. The Government and the parties behind the former political agreement agreed to cancel the ongoing 3 GW offshore wind tender in the inner Danish straits (Hesselø, Kattegat and Krigers Flak II). The Government will initiate the preparations to publish a 2-3 GW offshore wind tender this year. The aim is to conclude the tender in the spring of 2026. The new tender will present more attractive terms and conditions. The Government is willing to provide an option of state subsidies and more flexibility for the bidders. The specific framework is pending further dialogue with the political parties. Denmark and Germany are cooperating on the Bornholm Energy Island as a joint project, which includes a hybrid interconnector to Germany and transmission connection to Zealand (Denmark). The next phase of the project implementation has been paused awaiting further dialogue between Denmark and Germany.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:52 PM)</p> <p>Tax increase on diesel: Denmark has introduced a 0.50 DKK tax increase on diesel from 2025 in order to further incentivizing phase out of fossil fuels in the road transportation sector.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 16:52 PM)</p> <p>Implementation of ETS 2: Denmark has opted for an early implementation of ETS2 by 2027 which aims to incentivize the</p>

	phase out coal, oil and gas for heating and the use of fossil fuels in the road transportation sector.
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 16:52 PM)</p> <p>Climate agreement on more green energy from solar and wind on land 2023: The agreement proposes framework conditions for the continued expansion of onshore renewable energy, which can help quadruple Denmark's onshore electricity production from solar energy and wind turbines by 2030 (compared to 2021).</p>
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 16:51 PM)</p> <p>Possibility of establishing a hydrogen infrastructure: Among other things the agreement puts forward the framework for ownership and operation of Danish hydrogen infrastructure, including the ownership of a cross-border hydrogen pipeline between Germany and Denmark (cld. Danish Backbone West in the sixth list of Projects of Common Interest). In addition, Denmark and Germany signed a bilateral agreement in 2023 to support the establishment of cross-border land-based hydrogen infrastructure between the countries. Furthermore, additional political agreements regarding an economical framework and substantial financing to support the development of hydrogen infrastructure between Denmark and Germany have been reached.</p>
Comments	
State of play	
Entry 1	Denmark is working to expand its supply of renewable energy to meet European as well as domestic demand.

CSR 4 Subpart 2: increase the share of renewables in the energy supply.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 16:54 PM)</p> <p>Tenders following up on the supplementary political agreement on tender frameworks for 6 GW radial offshore wind were started in April of 2024. The 2024 tender of 3 GW in the North Sea did not result in any bids. The Government and the parties behind the former political agreement agreed to cancel the ongoing 3 GW offshore wind tender in the inner Danish straits (Hesselø, Kattegat and Krigers Flak II). The Government will initiate the preparations to publish a 2-3 GW offshore wind tender this year. The aim is to conclude the tender in the spring of 2026. The new tender will present more attractive terms and conditions. The Government is willing to provide an option of state subsidies and more flexibility for the bidders. The specific framework is pending further dialogue with the political parties. Denmark and Germany are cooperating on the Bornholm Energy Island as a joint project, which includes a hybrid interconnector to Germany and transmission connection to Zealand (Denmark). The next phase of the project implementation has been paused awaiting further dialogue between Denmark and Germany.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:55 PM)</p> <p>Tax increase on diesel: Denmark has introduced a 0.50 DKK tax increase on diesel from 2025 in order to further incentivizing phase out of fossil fuels in the road transportation sector.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 16:55 PM)</p> <p>Implementation of ETS 2: Denmark has opted for an early implementation of ETS2 by 2027 which aims to incentivize the phase out coal, oil and gas for heating and the use of fossil fuels in the road transportation sector.</p>

Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 16:55 PM)</p> <p>Climate agreement on more green energy from solar and wind on land 2023: The agreement proposes framework conditions for the continued expansion of onshore renewable energy, which can help quadruple Denmark's onshore electricity production from solar energy and wind turbines by 2030 (compared to 2021).</p>
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 16:54 PM)</p> <p>Possibility of establishing a hydrogen infrastructure: Among other things the agreement puts forward the framework for ownership and operation of Danish hydrogen infrastructure, including the ownership of a cross-border hydrogen pipeline between Germany and Denmark (cld. Danish Backbone West in the sixth list of Projects of Common Interest). In addition, Denmark and Germany signed a bilateral agreement in 2023 to support the establishment of cross-border land-based hydrogen infrastructure between the countries. Furthermore, additional political agreements regarding an economical framework and substantial financing to support the development of hydrogen infrastructure between Denmark and Germany have been reached.</p>
Comments	
State of play	
Entry 1	<p>Denmark is working to expand its supply of renewable energy to meet European as well as domestic demand.</p>

CSR 4 Subpart 3: Address increasing demand and flexibility needs by incentivising the necessary electricity network developments at transmission and distribution level.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 16:56 PM)</p> <p>Parliament has passed a law permitting direct electricity lines, which will incentivise big energy consumers such as PtX-producers to locate close to the production of renewable energy, thus limiting the pressure on general electricity network.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:55 PM)</p> <p>The Danish government has permitted the renovation of the electricity network between Denmark and Sweden which is estimated to require investments of 486 mio. DKK. The renovation will support efficient use of electricity across both countries.</p>
Comments	
State of play	
Entry 1	<p>Denmark is working continuously to develop the electricity network, so it is ready for a production of energy based on renewable sources as well as ensuring cost effectiveness and security of supply. This requires long term planning why in addition to the below mentioned measures it is expected to adopt more measures in the coming years.</p>

CSR 4 Subpart 4: Streamline the applicable permit-granting rules for renewable energy.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 16:56 PM)</p>

	In march 2023, the government launched the national energy crisis staff (NEKST). Within NEKST a special team has been tasked to remove barriers to the expansion of renewable energy (onshore wind turbines and solar panels). NEKST has continuously submitted recommendations and initiated measures through 2023. NEKST launched their final recommendations on removing barriers to the expansion of renewable energy in February 2024.
Comments	
State of play	
Entry 1	The Danish government established a national energy crisis staff (NEKST) to speed up the green transition in Denmark. NEKST is a new method and working community where relevant stakeholders were invited to participate and collaborate to ensure quick solving of climate challenges.

CSR 4 Subpart 5: Implement additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 16:56 PM)</p> <p>The building subsidy (bygningsspuljen) was split into two different pools. Previously, the pool both supported conversions to heat pumps and different energy renovations of private housing. The political parties agreed on splitting up the pool to reduce the complexity of application and administration time in order to speed up the process of energy effectivisation in private housing.</p>
Comments	

State of play	
Entry 1	In 2024 Denmark's primary focus for measures supporting energy efficiency in buildings has been optimizing the existing energy efficiency measures. Additionally, Denmark has supported ambitious goals in the negotiation in the EU on both the revised energy efficiency directive (EED) and energy performance building directive (EPBD). Denmark is in the process of the implementation of the EED and EPBD.

CSR 4 Subpart 6: Ensure a better roll-out of decarbonised heating sources.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 16:57 PM)</p> <p>In march 2023, the government launched the national energy crisis staff (NEKST). NEKST is a new working method, where relevant stakeholders take part in finding solutions for a faster green transition. One of the NEKST-working groups was tasked to find solutions for accelerating the phase-out of gas in the Danish households. NEKST launched their recommendations in march 2024.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 16:58 PM)</p> <p>As part of an agreement with the interest organisation for the Danish municipalities KL, a municipal planning effort with the ambition to roll out district heating where it is economically viable before the end of 2028 has been launched. In 2023, the district heating companies and municipalities had to approve project proposals for the areas planned for district heating.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 16:57 PM)</p>

	<p>Pools for converting to green heating sources have been scaled up to approx. 5 billion allocated to five pools targeted at phasing out gas and oil boilers, including the district heating pool. The district heating pool has been increased with 188 mio. DKK in 2023 through political agreements. The decoupling scheme has been increased with 147 mio. DKK in 2023. The scale up of both pools corresponds to further nearly 14.000 households supported for changing their heating source to district heating and being decoupled from the gas system.</p>
Comments	
State of play	
Entry 1	<p>Throughout 2023 the Danish government continued its ambitious efforts to phase out fossil fuels like oil and gas boilers in private homes and shift these heating sources to greener alternatives like district heating and electric heat pumps in order to reduce emissions and increase national energy independence.</p>

CSR 4 Subpart 7: Step up policy efforts aimed at the provision and acquisition of the skills needed for the green transition.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 17:02 PM)</p> <p>Political agreement to equip future skilled workers with the necessary competencies for the green transition. The agreement allocates DKK 70 million in 2024 rising to DKK 150 million in 2026 and DKK 55 million from 2028 onwards to the green transition in VET.</p>
Entry 2	<p>MEASURE TYPE: Announced (10/03/2025 17:02 PM)</p>

	Political agreement to improve the quality of the Social and Health Care (SOSU) education. The agreement allocates DKK 45 million in 2024, DKK 150 million annually in 2025-2028 and DKK 110 million from 2029 onwards to the SOSU education.
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:01 PM)</p> <p>Political agreement allocating DKK 100 million annually to green continuing training and up-skilling in 2025-2026.</p>
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 17:02 PM)</p> <p>Tripartite agreement on adult education and training. The agreement prioritises DKK 360 million annually from 2024 onwards to continuous improvements in adult education and training programmes.</p>
Comments	
State of play	
Entry 1	The Danish government is continuously working to ensure that the working force has the skills needed for the green transition and has therefore invested in both vocational education and training (VET) and adult education and training. The government has allocated DKK 500 million annually to VET from 2024 onwards with the finance act of 2024. In addition, a broad coalition of parties has allocated DKK 300-400 million annually to VET as part of the university reform from 2023. Furthermore, DKK 100 million annually has been allocated to green continuing training and up-skilling in 2025-2026. In addition, a tripartite agreement on adult education and training from 2023 prioritises DKK 360 million annually from 2024 onwards to continuous improvements in adult education and training programmes.



CSR.2022.1

CSR 1 Subpart 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.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:04 PM)</p> <p>The Danish Parliament implemented a budget for 2023 with a substantial fiscal tightening in terms of effect on total demand in the Danish economy. Parliament also implemented a new set of initiatives to mitigate inflation consequences for households ("Inflation help" from February 2023).</p>
Comments	
State of play	
Entry 1	<p>The Danish economy recovered fast after the pandemic. The economy had already recovered fully by the summer of 2021 and is still booming. The budget for 2023 as adopted in March 2023 (late because of election and subsequent Government negotiations in late 2022) included a substantial fiscal tightening and the former parliament agreed on multiple initiatives due to inflation and has also taken measures to ensure funding to help people fleeing Ukraine. Inflation has been below 2 per cent since September 2023.</p>

CSR 1 Subpart 2: 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.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:08 PM)</p> <p>The government, the Local Government Denmark, and Danish Regions have agreed, through the economic agreements for 2025, to establish a Digital Taskforce for artificial intelligence. This taskforce will set the direction and ambitions for the use of artificial intelligence in the public sector, aiming to free up labour, reduce administrative burdens, and enhance quality in public services for the benefit of citizens and businesses, with the goal of making Denmark a global leader in artificial intelligence within the public sector. The parties have also committed to providing the necessary funding for the taskforce's work and the implementation of specific solutions in future economic agreements. The taskforce will replace the 10-year plan for new technology and automation in the public sector.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:07 PM)</p> <p>Political agreement on a new National Strategy for Digitalisation 2024-2027. The concrete initiatives include artificial intelligence, green transition, and digital education among children and youth. The strategy aims to boost growth, strengthen digital transformation in businesses, and support the increase of IT specialists.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 17:07 PM)</p> <p>In an effort to improve access to data held by the Danish public sector, the former Danish Government launched a new national data portal. The Data Portal will help data users by providing descriptions of and links to valuable public-sector data.</p>
Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 17:07 PM)</p>

	Denmark's central, regional and local governments agreed upon a new Joint Government Digital Strategy 2022-2025. The strategy includes initiatives, which will remedy worker shortage, support climate change mitigation and digital inclusion.
Entry 5	<p>MEASURE TYPE: Announced (10/03/2025 17:07 PM)</p> <p>In May 2022 the former Government announced a new National Strategy for Digitalisation 2022-2026 setting out investments across a number of digital priorities including using digital for the green transition.</p>
Entry 6	<p>MEASURE TYPE: Adopted (10/03/2025 17:06 PM)</p> <p>Winter aid package: As a result of the energy crisis, a majority in the Danish Parliament reached a political agreement on a winter aid package for households. Among other things, the package includes a provision to postpone payment of excess energy bills and a temporary reduction in the electricity tax.</p>
Entry 7	<p>MEASURE TYPE: Adopted (10/03/2025 17:06 PM)</p> <p>Political agreement on the establishment of a new green fund. The goal of the green fund is to accelerate Denmark's green transition and the phase-out of fossil fuels. A total of DKK 53.5 billion is set aside for investment from 2024 to 2040.</p>
Entry 8	<p>MEASURE TYPE: Adopted (10/03/2025 17:06 PM)</p> <p>A political agreement has been reached to compensate households for the significant increase in energy prices with a total of DKK 3.1 billion. The agreement includes, among other things, a DKK 5000 pension check and a temporary reduction in the electricity tax.</p>

Comments	
State of play	
Entry 1	The government is working to develop and maintain Denmark as a leading digital country. Digitization must be used to create value for citizens, companies, welfare workers and the country as a whole. Therefore the Government will continue the ambitious investments in digitization and automation across both the public and private sectors. At the same time, the Government will work to ensure that everyone can participate, regardless of what digital skills they possess.
Entry 2	Denmark has continued its ambitious efforts to reach a 70 percent reduction of CO ₂ e-emissions by 2030. The government has adopted a target of net neutrality by 2045 and a 110 percent reduction by 2050. Among other initiatives, the establishment of a green fund will contribute significantly to obtaining the targets.

CSR 1 Subpart 3: For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 17:08 PM)</p> <p>The latest projections from Opdateret mellemfristet forløb, februar 2025 include an estimated structural budget balance surplus of 1.2 per cent of GDP in 2024. On the medium term, the fiscal policy is planned in accordance with an aim of structural balance of -0.5 percent of GDP in 2030.</p>
Comments	
State of play	

Entry 1	Danish public finances are sound with current public surpluses, low public debt and a sustainable long-term debt path.
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CSR 1 Subpart 4: Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 17:09 PM)</p> <p>The implementation of the housing taxation system is postponed to 2024, and furthermore property owners are compensated for the tax effects of this delay. The compensation entails: 1. The delay of the housing tax reform should not imply higher housing taxes. 2. Housing taxes should not increase more from 2021 to 2024 than was anticipated so far in previous measures on housing taxation. Each sub-agreement has been adopted continuously. With the adoption of L 113 on May 30th 2023, the remaining elements of the complete housing tax agreement were passed.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 17:09 PM)</p> <p>A new housing taxation system under which the housing taxes are linked to market prices are introduced. To ensure that no property owner will have to pay a higher housing tax in 2021 upon transition to the new system than they would have otherwise, a tax rebate is carried out. Until 2021, increases in housing taxes can be frozen by property owners with no interest. The frozen amounts must be paid when the property is sold and realizes a gain. From 2021, increases in housing taxes can be frozen at an interest rate.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 17:08 PM)</p>

	In 2013, the housing valuations, on which the housing taxation are based, were suspended. New housing valuations are introduced by 2018 through a new system aiming for harmonized and more transparent valuations.
Comments	
State of play	
Entry 1	From January 1st 2024, the new housing taxation system has been implemented. The updated housing valuation will result in heavier taxation on housing in urban areas where the increases in price have been the greatest since the last housing valuation from 2011. Higher taxation in urban areas, as a result of historic price increases, will be phased-in gradually as properties are sold – the discount scheme entails that the discount will lapse upon sale.

CSR 1 Subpart 5: Stimulate investment in construction of affordable housing to alleviate the most pressing needs.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:09 PM)</p> <p>The bill implementing the different initiatives came into force in Danish law by July 1st 2022. The first approvals of support for establishment of new affordable homes through the initiatives were given the same year. By December 2024 funds have been realised within all initiatives, while smaller initiatives have been fully realised. The construction of new affordable homes will take place in the coming years and is expected to be finished by 2035.</p>
Comments	
State of play	

Entry 1	The political agreement Establishment of the Fund for Mixed Cities – Affordable Housing and a Way out of Homelessness of 26th of November 2021 allocates 5 billion DKK until 2031 to a range of new initiatives, which significantly increase the construction of affordable housing. The initiatives primarily target social housing in the metropolitan area and larger cities where affordable housing can be scarce. The fund will accumulate another 5 billion DKK in the period 2031-2035 but have not yet been appropriated to specific initiatives.
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CSR 1 Subpart 6: Increase the financial resilience of highly indebted borrowers.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:11 PM)</p> <p>Lending restriction for households with a debt-to-income (DTI) greater than 4 and loan-to-value (LTV) greater than 60 per cent: (a) the interest rate fixation of floating-rate mortgages needs to be at least 5 years, and (b) deferred amortisation is only an option on 30-year fixed-rate loans.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:11 PM)</p> <p>Areas with high property price growth and price levels (Copenhagen area and Aarhus): Homebuyers subject to higher interest rate stress test and – if debt-to-income (DTI) levels are above 4 – specific net wealth requirements.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 17:11 PM)</p> <p>Homebuyers are required to make a suitable down payment when purchasing a home. According to the accompanying guideline, a down payment of 5 per cent is in general considered suitable.</p>

Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 17:11 PM)</p> <p>The supervisory diamond from 2014 limits lending growth, interest rate risk and interest only loans.</p>
Entry 5	<p>MEASURE TYPE: Implemented (10/03/2025 17:11 PM)</p> <p>Borrowers must be able to service a 30 year fixed interest rate and amortisation loan irrespective of the chosen loan type.</p>
Comments	
State of play	
Entry 1	<p>There is an ongoing focus on housing credit and the risks stemming from highly indebted households, as they represent a structural vulnerability in the financial system. However, the post-financial crisis period has seen a steady decline in the debt-to-GDP ratio, which is now well below the levels seen in the period leading up to the financial crisis. This trend coincides with a moderate growth in credit institutions' lending as opposed to credit institutions' excessive lending prior to the crisis.</p>

CSR.2022.2

CSR 2 Subpart 1: 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.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:12 PM)</p> <p>The first payment request was submitted on 16 December 2022. The payment request contains documentation for the fulfilment of 25 of the milestones and targets to be implemented in the Danish RRP. The second payment request was submitted on 21 December 2023. The payment request contains documentation for the fulfilment of further 18 of the milestones and targets to be implemented in the Danish RRP. The third payment request was submitted on 19 December 2024. The payment request contains documentation for the fulfilment of further 7 of the milestones and targets to be implemented in the Danish RRP.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 17:12 PM)</p> <p>The operational arrangement between the European Commission and Denmark was signed on 4 August 2022. The operational arrangement contains detailed requirements for the implementation of the 77 milestones and targets in the Danish RRP. After the adoption of Denmark's revised plan, following the inclusion of the REPowerEU-chapter, the operational arrangements were revised in February 2024. The revised operational arrangements contain detailed requirements for the implementation of the 93 milestones and targets in the Danish RRP. As a result of the targeted amendment approved by the Council in November 2024, the number of milestones and target is 86.</p>
Comments	

State of play	
Entry 1	<p>The implementation of the Danish recovery and resilience plan is progressing as planned. In 2022, the Danish recovery and resilience plan included reforms and investments amounting to DKK 11.6 bn. to be implemented through 77 milestones and targets in the period 2021-2026. Denmark's REPowerEU-chapter in addition to the RRP was approved by the Council at ECOFIN on 9 November 2023. The inclusion of the REPowerEU-chapter increased the number of milestones and targets in the Danish plan from 77 to 93. On 18 November 2024, the Council approved a targeted amendment of the Danish plan. As a result of the revision, the number of milestones and targets in the plan is 86. Per January 2025, Denmark has submitted three out of the six payment requests.</p>

CSR 2 Subpart 2: Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programmes and proceed with their implementation.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:14 PM)</p> <p>The Danish operational programme for the European Social Fund Plus was adopted on July 20 2022, and implementation began in first quarter of 2022. First grants under the programme were issued in December 2022. The Danish operational programme for the European Regional Development Fund was adopted on August 3 2022, and implementation began in first quarter of 2022. First grants under the programme were issued in December 2022. The Danish operational programme for the Just Transition Fund was adopted on Nov 24 2022, and implementation is planned for 2023. The Danish operational programme for the European Maritime, Fisheries and Aquaculture Fund was adopted on December 5 2022, and implementation is well underway.</p>

Comments	
State of play	
Entry 1	All Danish cohesion policy programmes 2021-2027 have been adopted by the Commission in 2022 and are being implemented.

CSR.2022.3

CSR 3 Subpart 1: 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.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (24/04/2025 10:22 AM)</p> <p>Danish Climate Agreement for Energy and Industry: The rate of the room heating tax for fossil fuels has been increased while the rate of the heating tax for electricity was reduced. This measure aims at accelerating the transition to green heating.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 17:16 PM)</p> <p>A political agreement has been reached to strengthen waste inspections and control of waste import and export.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 17:16 PM)</p> <p>Political agreement to introduce extended producer responsibility for packaging and single-use plastic products was adopted. The agreement contributes to a CO₂ reduction of approximately 0.12 million tonnes in the waste sector by 2030.</p>
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 17:16 PM)</p> <p>Climate Agreement on Green Electricity and Heating: The agreement entails initiatives to support the implementation of district heating. District heating projects should be approved by the end of 2023 and implemented by the end of 2028. The</p>

	political ambition is that no homes in Denmark will be heated by gas boilers by 2035.
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 17:15 PM)</p> <p>A new green research strategy was launched in September 2020. The strategy entails a greater research effort in the area of circular economy with focus on plastics and textiles.</p>
Entry 6	<p>MEASURE TYPE: Adopted (10/03/2025 17:15 PM)</p> <p>Climate Agreement for Energy and Industry: The agreement includes a plan to replace oil and gas furnaces with green heating. It is estimated that the overall effort to phase out oil and gas furnaces will reduce CO₂e emissions by 0.5 million tonnes in 2025 and 0.7 million tonnes in 2030.</p>
Entry 7	<p>MEASURE TYPE: Adopted (10/03/2025 17:15 PM)</p> <p>The former Government and a wide majority in the parliament concluded a political agreement to ensure a green Danish waste sector and circular economy. The agreement entails increased recycling of waste, including increased waste sorting. Furthermore, Denmark's incineration plants should import and incinerate significantly less.</p>
Comments	
State of play	
Entry 1	The Danish Government aims to ensure less waste and better use of natural resources as well as more and better recycling. Several initiatives have been undertaken in 2022 to achieve this goal. Furthermore, there has been continuous investing in new policies aimed at accelerating the transition to green heating.

CSR.2022.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels. Further diversify energy supply and

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 17:18 PM)</p> <p>Most recently, the Government drafted a new government basis with more ambitious climate targets, with a special emphasis on becoming independent of fossil fuels. It includes, among other things, the establishment of a new national energy crisis committee and the initiation of a plan for upgrading the transmission network.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 17:18 PM)</p> <p>Supplementary agreement in relation to Energy Island Bornholm: Among other things, the agreement includes increasing interconnections with neighbouring countries including Germany.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 17:18 PM)</p> <p>Climate Agreement on Green Electricity and Heating: The agreement involves a significant increase in renewable energy. Denmark aspire to quadruple its land-based solar and wind energy production by 2030, with the potential for a fivefold increase in offshore wind power.</p>
Entry 4	<p>MEASURE TYPE: Adopted (24/04/2025 10:15 AM)</p> <p>Kilometer-based and CO2-differentiated toll for trucks: The agreement entails that from January 2025, trucks must pay road toll depending on how much CO2 they emit.</p>

Comments	
State of play	
Entry 1	For many years, the green transition has been an important priority. The Danish Government has maintained its ambitious goal of reducing greenhouse gas emissions by 70 pct. by 2030, but given the current energy crisis, it has become necessary to accelerate the phase-out of Russian gas and other fossil fuels even further. This has played a part in a number of broad political green agreements over the last year.

CSR 4 Subpart 2: help decarbonise the economy by accelerating the deployment of renewables, including by introducing reforms to simplify and expedite administrative and permitting procedures,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (22/03/2024 12:43 PM)</p> <p>Supplementary agreement in relation to Energy Island Bornholm: Among other things, the agreement includes increasing interconnections with neighbouring countries including Germany.</p>
Entry 2	<p>MEASURE TYPE: Announced (22/03/2024 12:44 PM)</p> <p>With the establishment of a National Energy Crisis Staff (NEKST), tasked with driving a reform agenda to reduce administrative burdens and simplify permitting procedures, a further focus has been put on reforming procedures where possible in order to speed up the green transition.</p>
Entry 3	<p>MEASURE TYPE: Announced (22/03/2024 12:44 PM)</p>

	<p>Most recently, the Government drafted a new government basis with more ambitious climate targets, with a special emphasis on becoming independent of fossil fuels. It includes, among other things, the establishment of a new national energy crisis committee and the initiation of a plan for upgrading the power grid and to support timely and effective investments in the power grid.</p>
Entry 4	<p>MEASURE TYPE: Adopted (16/02/2023 13:12 PM)</p> <p>Climate Agreement on Green Electricity and Heating: The agreement involves a significant increase in renewable energy. Denmark aspires to quadruple its land-based solar and wind energy production by 2030, with the potential for a fivefold increase in offshore wind power.</p>
Entry 5	<p>MEASURE TYPE: Adopted (16/02/2023 13:11 PM)</p> <p>Kilometer-based and CO₂-differentiated toll for trucks: The agreement entails that from 2025, trucks must pay road toll depending on how much CO₂ they emit.</p>
Entry 6	<p>MEASURE TYPE: Adopted (16/02/2023 13:11 PM)</p> <p>Agreement on Green Tax Reform: The agreement includes a new and ambitious carbon tax on industry, which should provide incentives and time for companies to improve energy efficiency, adapt, and create predictable framework conditions. Denmark's CO₂ emissions will be reduced by an additional 4.3 million tonnes by 2030, as a result of this agreement.</p>
Comments	
State of play	

CSR 4 Subpart 3: upgrading energy transmission networks, increasing interconnections with neighbouring countries

Measures	
Entry 1	<p>MEASURE TYPE: Announced (22/03/2024 12:48 PM)</p> <p>With the establishment of a National Energy Crisis Staff (NEKST), tasked with driving a reform agenda to reduce administrative burdens and simplify permitting procedures, a further focus has been put on reforming procedures where possible in order to speed up the green transition.</p>
Entry 2	<p>MEASURE TYPE: Announced (22/03/2024 12:47 PM)</p> <p>Most recently, the Government drafted a new government basis with more ambitious climate targets, with a special emphasis on becoming independent of fossil fuels. It includes, among other things, the establishment of a new national energy crisis committee and the initiation of a plan for upgrading the power grid and to support timely and effective investments in the power grid.</p>
Entry 3	<p>MEASURE TYPE: Adopted (22/03/2024 12:46 PM)</p> <p>Climate Agreement on Green Electricity and Heating: The agreement involves a significant increase in renewable energy. Denmark aspires to quadruple its land-based solar and wind energy production by 2030, with the potential for a fivefold increase in offshore wind power.</p>
Entry 4	<p>MEASURE TYPE: Adopted (22/03/2024 12:46 PM)</p> <p>Kilometer-based and CO₂-differentiated toll for trucks: The agreement entails that from 2025, trucks must pay road toll depending on how much CO₂ they emit.</p>
Entry 5	<p>MEASURE TYPE: Adopted (22/03/2024 12:45 PM)</p>

	Agreement on Green Tax Reform: The agreement includes a new and ambitious carbon tax on industry, which should provide incentives and time for companies to improve energy efficiency, adapt, and create predictable framework conditions. Denmark's CO2 emissions will be reduced by an additional 4.3 million tonnes by 2030, as a result of this agreement.
Entry 6	MEASURE TYPE: Adopted (16/02/2023 13:13 PM) Supplementary agreement in relation to Energy Island Bornholm: Among other things, the agreement includes increasing interconnections with neighbouring countries including Germany.
Comments	
State of play	

CSR 4 Subpart 4: and improving energy efficiency.

Measures	
Entry 1	MEASURE TYPE: Implemented (22/03/2024 12:50 PM) Supplementary agreement in relation to Energy Island Bornholm: Among other things, the agreement includes increasing interconnections with neighbouring countries including Germany.
Entry 2	MEASURE TYPE: Announced (22/03/2024 12:51 PM) With the establishment of a National Energy Crisis Staff (NEKST), tasked with driving a reform agenda to reduce administrative burdens and simplify permitting procedures, a

	further focus has been put on reforming procedures where possible in order to speed up the green transition.
Entry 3	<p>MEASURE TYPE: Announced (22/03/2024 12:51 PM)</p> <p>Most recently, the Government drafted a new government basis with more ambitious climate targets, with a special emphasis on becoming independent of fossil fuels. It includes, among other things, the establishment of a new national energy crisis committee and the initiation of a plan for upgrading the power grid and to support timely and effective investments in the power grid.</p>
Entry 4	<p>MEASURE TYPE: Adopted (22/03/2024 12:50 PM)</p> <p>Climate Agreement on Green Electricity and Heating: The agreement involves a significant increase in renewable energy. Denmark aspire to quadruple its land-based solar and wind energy production by 2030, with the potential for a fivefold increase in offshore wind power.</p>
Entry 5	<p>MEASURE TYPE: Adopted (22/03/2024 12:50 PM)</p> <p>Kilometer-based and CO2-differentiated toll for trucks: The agreement entails that from 2025, trucks must pay road toll depending on how much CO2 they emit.</p>
Entry 6	<p>MEASURE TYPE: Adopted (16/02/2023 13:14 PM)</p> <p>Agreement on Green Tax Reform: The agreement includes a new and ambitious carbon tax on industry, which should provide incentives and time for companies to improve energy efficiency, adapt, and create predictable framework conditions. Denmark's CO2 emissions will be reduced by an additional 4.3 million tonnes by 2030, as a result of this agreement.</p>

Comments
State of play



CSR.2021.1

CSR 1 Subpart 1: In 2022, maintain a supportive fiscal stance, including the impulse provided by the Recovery and Resilience Facility, and preserve nationally financed investment.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:20 PM)</p> <p>Infrastructure plan 2035. From 2022 until 2035, there will be allocated an additional DKK 106 bn. in new investment projects to improve Danish infrastructure, hereby improving Danish infrastructure and easing traffic congestion.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:20 PM)</p> <p>Green investment window: The former Danish government has implemented an increased depreciation basis for investments in green fixed assets (excl. fossil-fueled powered machinery) by a further 16 pct. of the investment cost. This concern to investments done until the end of 2022.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 17:19 PM)</p> <p>The Council adopted the Danish recovery and resilience plan on 13 July 2021. The plan includes investments in the green transition and tax reform measures boosting private sector investments. A REPowerEU-chapter to the Danish RRP was adopted in the Council on 9 November 2023.</p>
Comments	
State of play	

Entry 1	In 2022, a high level of nationally financed investments was maintained. Public investments amounted to approximately DKK 88.7 bn. (incl. research and development) corresponding to 3.1 percent of GDP.
Entry 2	The Danish recovery and resilience plan includes reforms and investments amounting to DKK 13.0 bn in the period 2021-2026. The implementation is well under way. The first payment request was submitted in December 2022, the second payment request was submitted in December 2023 and the fourth payment request was submitted in December 2024. Funds for the first two payment requests have been disbursed. Disbursement for the third payment request will take place in April 2025.

CSR 1 Subpart 2: When economic conditions allow, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring fiscal sustainability in the medium term.

Measures	
Entry 1	MEASURE TYPE: Adopted (15/02/2022 13:25 PM) Annual law determining budget and allocation of public finances.
Comments	
State of play	
Entry 1	The Danish economy exhibited a fast recovery after the onset of the pandemic. Already during the summer of 2021, the economy had fully recovered and entered into an economic boom. This allowed the former Danish government to announce and adopt a historically prudent budget for the public finances in 2022. The fiscal strategy has been continued by the current government. The latest projections from Opdateret mellemfristet forløb, februar 2025 include an

	estimated structural budget balance surplus of 1.2 per cent of GDP in 2024. On the medium term, the fiscal policy is planned in accordance with an aim of structural balance of - 0.5 percent of GDP in 2030.
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CSR 1 Subpart 3: At the same time, enhance investment to boost growth potential. Pay particular attention to the composition of public finances, both on the revenue and expenditure sides of the budget, and to the quality of budgetary measures, to ensure a sustainable and inclusive recovery. Prioritise sustainable and growth-enhancing investment, notably supporting the green and digital transition.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:32 PM)</p> <p>The former Danish Government has set up a Digitization Partnership consisting of experts, business leaders, trade unions, KL and Danish Regions, which have provided 46 concrete recommendations to the government that can help maintain Denmark as a digital pioneer country.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:28 PM)</p> <p>Green investment window: The Danish government has implemented an increased depreciation basis for investments in green fixed assets (machinery, equipment, software etc., excl. fossil machinery) by a further 16 pct. of the investment cost. This concerns investments made in 2020 (from the time of the proposal), until 2022.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 17:27 PM)</p> <p>Releasing municipalities and regions from investment limits in 2020, thereby giving them the opportunity to frontload investment projects that would otherwise have been carried out later.</p>

Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 17:24 PM)</p> <p>Merger of three state investment funds to one fund, Denmark's Export & Investment Fund. The fund will receive an additional 5.6 bn DKK in capital contributions as a part of the consolidation. The fund aims to ensure a coherent and internationally competitive financing effort for Danish companies, export companies as well as SMEs and entrepreneurial companies.</p>
Entry 5	<p>MEASURE TYPE: Implemented (10/03/2025 17:21 PM)</p> <p>Infrastructure plan 2035: There will be allocated an additional 106 bn. DKK in new investments in the period 2022-2035 to improve the Danish infrastructure, thereby easing congestion and further connecting Denmark.</p>
Entry 6	<p>MEASURE TYPE: Announced (10/03/2025 17:32 PM)</p> <p>With the fiscal law for 2022, the former Danish Government announced that it will launch a national digitalisation strategy in 2022. The digitalisation strategy will outline the next steps for the digitalisation of Denmark with focus on digital competencies in the population, digitalisation of businesses and SME's, data ethics, data security, trust and transparency, green digital solutions as well as digital inclusion. The strategy will build upon the 46 recommendations provided by the Digitization Partnership. With the finance act the former Government also prioritised 500 mio. DKK In 2022-2025 for digital measures such as open public data, aid for the digital transition of small and medium sized corporations and digital climate adaptation initiatives.</p>
Entry 7	<p>MEASURE TYPE: Announced (10/03/2025 17:31 PM)</p> <p>Agreement to the development and promotion of hydrogen and green fuels (Power-to-X strategy). Among other measures it is worth highlighting the 1.4 bn. DKK (2025-prices)</p>

	used for a public tender procedure for hydrogen production. The tender was held in 2023 and resulted in five winning projects. These five winning projects are all located in Denmark and have an overall total electrolysis capacity of 209 MW.
Entry 8	<p>MEASURE TYPE: Announced (10/03/2025 17:31 PM)</p> <p>An expert group on green tax reform has published its final report on how to construct a uniform CO₂e tax in Denmark. A uniform CO₂e tax is considered a central lever to realise the Danish 2030 climate target.</p>
Entry 9	<p>MEASURE TYPE: Announced (10/03/2025 17:30 PM)</p> <p>An expert group on green tax reform has published its first report on how to construct a uniform CO₂e tax in Denmark. A uniform CO₂e tax is considered a central lever to realise the Danish 2030 climate target. The expert group has delivered its final report in February 2024.</p>
Entry 10	<p>MEASURE TYPE: Announced (10/03/2025 17:29 PM)</p> <p>The government, supported by a parliamentary majority, has agreed to change the state educational economic support by limiting the number of months students can get such support. The measure is geared towards enhancing the structural employment. Among other measures, this includes encouraging graduates to become labour market participants faster than before.</p>
Entry 11	<p>MEASURE TYPE: Announced (10/03/2025 17:29 PM)</p> <p>The government, supported by a parliamentary majority, has agreed to change regarding a tax reduction for employees in the public and private sector. The measure aimed at increasing structural employment.</p>

Entry 12	<p>MEASURE TYPE: Announced (10/03/2025 17:27 PM)</p> <p>A large increase in the agreed upon investment limits for municipalities in 2021, which allows municipalities to increase their total level of investments – and potentially carry out investments projects that were planned to be carried out at a later stage.</p>
Entry 13	<p>MEASURE TYPE: Announced (10/03/2025 17:26 PM)</p> <p>The government will support existing and develop new Danish positions of strength. The government wants to prioritize 250 mil. DKK annually in 2024-2027 for a new National Strategy for Quantum Technology, and 100 mil. DKK annually until 2027 for a new strategy for life science.</p>
Entry 14	<p>MEASURE TYPE: Announced (10/03/2025 17:26 PM)</p> <p>Digitalization and Automatic Business Reporting: The government will continue the work with automation of bookkeeping and accounting processes.</p>
Entry 15	<p>MEASURE TYPE: Announced (10/03/2025 17:25 PM)</p> <p>The government intend to present a new globalization strategy aimed at ensuring that the Danish private sector is resilient and well equipped to meet the challenges and seize the opportunities of a changing geopolitical landscape.</p>
Entry 16	<p>MEASURE TYPE: Announced (10/03/2025 17:24 PM)</p> <p>Establishment of a green fund of 7 bn. DKK up until 2030. The resources of the fund are allocated between green transition support for the least adaptable companies, targeted support for the fishing industry, targeted support for horticulture, funds</p>

	for carbon capture and storage (CCS), green retraining, and reserve.
Entry 17	<p>MEASURE TYPE: Announced (10/03/2025 17:21 PM)</p> <p>Funding of 8 mil. DKK to a business hub for the construction sector.</p>
Entry 18	<p>MEASURE TYPE: Adopted (10/03/2025 17:32 PM)</p> <p>The former Danish Government adopted a new Danish Cyber and Information Security Strategy 2022-2024 that constitutes the framework for cyber and information security in Denmark over the next three years. The overall aim of the strategy is to strengthen society's resilience to cyber threats.</p>
Entry 19	<p>MEASURE TYPE: Adopted (10/03/2025 17:31 PM)</p> <p>The green Danish industrial policy aims to create a "level playing field" where Denmark's ability to attract new investments in green manufacturing jobs is not weakened compared to other countries providing state aid within the EU's temporary state aid frameworks. For this reason, the government introduced a temporary, targeted green investment scheme in 2024 and plans to continue it in 2025. The scheme focuses on the production of wind technology and electrolyzer technology for Power-to-X, thereby contributing to Denmark's and the EU's green ambitions.</p>
Entry 20	<p>MEASURE TYPE: Adopted (10/03/2025 17:31 PM)</p> <p>Agreement on Green Tax Reform: The agreement includes a new and ambitious carbon tax on industry, which should provide incentives and time for companies to improve energy efficiency, adapt, and create predictable framework conditions. Denmark's CO2 emissions will be reduced by an</p>

	additional 4.3 million tonnes by 2030, as a result of this agreement.
Entry 21	<p>MEASURE TYPE: Adopted (10/03/2025 17:30 PM)</p> <p>The former Danish Government and a majority in parliament agreed in the Danish finance act for 2022 to prioritise 1.3 bn. DKK in 2022-2025 for new green measures including new off-shore wind and investments in CCS.</p>
Entry 22	<p>MEASURE TYPE: Adopted (10/03/2025 17:30 PM)</p> <p>The former Government and a wide majority in parliament decided to prioritise 850 mn. DKK for Danish participation in the IPCEI on PtX. Two Danish projects received the funds in 2022.</p>
Entry 23	<p>MEASURE TYPE: Adopted (10/03/2025 17:28 PM)</p> <p>The government, supported by a parliamentary majority, has approved to eliminate the public holiday known as Store Bededag, with the aim of increasing the number of working days for the average worker. The measure aimed at improving the structural conditions on the labour market by increasing the structural employment, while also generating supplementary revenue for the public sector.</p>
Entry 24	<p>MEASURE TYPE: Adopted (10/03/2025 17:28 PM)</p> <p>The government, supported by a parliamentary majority, has approved on a range of reform measures aimed at improving structural conditions in the labour market by increasing structural employment etc. Among other measures, this includes encouraging graduates to become labour market participants quicker after graduation and by removing set-off rules for pensioners etc.</p>

Entry 25	<p>MEASURE TYPE: Adopted (10/03/2025 17:27 PM)</p> <p>The Danish government has reached an agreement with parliament on a new Strategy for Life Science 2024-2027. The agreement secured 100 mn. DKK each year from 2024-2027 aimed at strengthening the growth layer of the life science sector, more R&D and better use of healthcare data, more innovation in the healthcare system and attractive conditions for manufacturing.</p>
Entry 26	<p>MEASURE TYPE: Adopted (10/03/2025 17:26 PM)</p> <p>Establishing a new business support system. With the Agreement on a Stronger Business Sector (2024), it was decided to release approximately DKK 900 million (approx. EUR 120 mn.) from business support funds. The released funds will benefit businesses through a permanent increase in the deduction for research and development activities to 120 per cent, with a cap of DKK 1 billion (approx. EUR 135 mn.).</p>
Entry 27	<p>MEASURE TYPE: Adopted (10/03/2025 17:26 PM)</p> <p>Entrepreneurial strategy: The government has reached a broad agreement with parliament on the Entrepreneurship Package. The package aims to improve access to capital, ease taxation, reduce burdens, and strengthen conditions for knowledge-based entrepreneurs, etc. The ambition is for Denmark to become a world-class entrepreneurial nation. Approximately DKK 2.2 bn. (approx. EUR 300 mn.) has been allocated for the years 2024-2026, with about DKK 1.2 billion (approx. EUR 160 mn.) per year from 2027 on-wards.</p>
Entry 28	<p>MEASURE TYPE: Adopted (10/03/2025 17:26 PM)</p> <p>The green Danish industrial policy aims to create a "level playing field" where Denmark's ability to attract new investments in green manufacturing jobs is not weakened compared to other countries providing state aid within the</p>

	EU's temporary state aid frameworks. For this reason, the government introduced a temporary, targeted green investment scheme in 2024 and plans to continue it in 2025. The scheme focuses on the production of wind technology and electrolyzer technology for Power-to-X, thereby contributing to Denmark's and the EU's green ambitions.
Entry 29	<p>MEASURE TYPE: Adopted (10/03/2025 17:23 PM)</p> <p>Investments in research, education, green transition and tax reliefs. Annually, 0.8 bn. DKK will be allocated to R&D, 1 bn. DKK will be allocated to green transition, 1.3 bn. DKK to quality education, and 1.2 bn. DKK to increased maximum employment allowance.</p>
Entry 30	<p>MEASURE TYPE: Adopted (10/03/2025 17:23 PM)</p> <p>Denmark received 2.049 mil. DKK from the Brexit Adjustment Reserve of which the Ministry of Industry, Business and Financial Affairs received approx. 775 mil. DKK. The purpose of the funds is to alleviate the negative consequences of Brexit, especially for small and mid-sized firms.</p>
Entry 31	<p>MEASURE TYPE: Adopted (10/03/2025 17:23 PM)</p> <p>Agreement to establish a transition period after Covid-19 and funds aimed at cultural activities of 30 mil. DKK.</p>
Entry 32	<p>MEASURE TYPE: Adopted (10/03/2025 17:21 PM)</p> <p>Agreement to prioritise 100 mil. DKK each year in 2021-2022 for green retraining.</p>
Entry 33	<p>MEASURE TYPE: Adopted (10/03/2025 17:21 PM)</p> <p>Denmark's recovery and resilience plan: As a part of the Next Generation EU package Denmark received 11.6 bn. DKK in</p>

	response to the COVID-19 crisis. The plan included approx. 10.7 bn. DKK in support to further the green transition and green investments and thereby ensuring growth potentials and job creation both now and in the coming years.
Comments	
State of play	
Entry 1	Denmark has long been a frontrunner in digitalisation. To maintain this position and further develop the digital society for the benefit of citizens and businesses across society, the Danish Government continues to prioritize and work purposefully with the digital transition.
Entry 2	Throughout 2021 the former Danish government has continued its ambitious efforts to achieve a 70-pct. reduction in greenhouse gas emissions by 2030 (compared to 1990) and has thus focused on the implementation of previous climate agreements (including the Danish RRP), which contain massive green investments from 2020 and forward.
Entry 3	During the corona crisis, Denmark pursued an expansive fiscal policy to support the economy. Policies focused on e.g. 1) frontloading public investments in municipalities and regions, 2) tax measures aimed at stimulating private investment and 3) measures aimed at supporting the green transition. In 2022 and 2023, following the Russian invasion of Ukraine, Denmark implemented a tight fiscal policy aimed at curbing high inflation and fostering an inclusive economic recovery. Due to the current beneficial state of the Danish economy with low unemployment and high growth, the government's focus has gradually shifted towards long term structural improvements of the economy, especially improvements regarding structural employment.
Entry 4	Denmark has carried out a number of investments in the wake of the COVID-19 crisis to ensure and enhance the economic growth potential. These investments focus mainly on improving the Danish infrastructure (106 bn. DKK in new

	investments) in the period 2022-2035 and on supporting and incentivising investments in R&D in the green agenda (10.7 bn. DKK) where Denmark traditionally has had a strong presence.
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CSR 1 Subpart 4: Give priority to fiscal structural reforms that will help provide financing for public policy priorities and contribute to the long-term sustainability of public finances, including by strengthening the coverage, adequacy, and sustainability of health and social protection systems for all.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:36 PM)</p> <p>New organisation with establishment of 22 population-based areas, where hospitals, general practice and municipalities have a shared responsibility for the local population, focusing not least on patients with cross-sector procedures.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:33 PM)</p> <p>Increase in the eligible national pension age from 66 to 66½ years.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:36 PM)</p> <p>Expanded programme for acute care on regional and community level, with the aim to prevent unnecessary hospitalizations, increase survival and obtain an efficient approach.</p>
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 17:36 PM)</p> <p>A new political agreement from October 2023 changes the cash benefit system, which is the lowest level of social protection in the Danish system, from 2025. The new system is</p>

	simpler while ensuring there is an economic incentive to take a job and with a specific aim of improving living conditions for children in the system.
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 17:35 PM)</p> <p>Investment program to establish up to 25 local hospitals to deliver care closer to the patient's home. Total investment of 4 billion DKK (approximately 533 million Euros).</p>
Comments	
State of play	
Entry 1	<p>The social protection system is an essential aspect of the Danish welfare model. It is a continuously priority for the Danish government to ensure the best possible social protection system that provides a sufficient security net for all citizens while ensuring economic incentives to work. The Danish social protection system, including the health care system, have especially performed great and showed reliability during the covid-19 pandemic. It managed successfully to limit the long-term consequences to the health and social status of the Danish citizens. The main long-term challenge for the Danish healthcare system is the changing demographics, with an ageing population and more patients with chronic diseases, combined with a reduced workforce. The spending pressure from demographics alone is 0,75-1 billion DKK (approximately 101-133 million Euros) every year towards 2030 for the regional healthcare system, with a similar pressure on long-term care. The government has agreed on a Health Reform 2024 with a number of parties from the Danish Parliament (The Danish Democrats, The Green Left, The Conservative Party and The Social Liberal Party). The aim of the reform is, among other things, to ensure a better and more equal distribution of the resources in the healthcare system and to counter the increasing pressure from the changing demographics.</p>

Entry 2	<p>Danish public finances are sound with current public surpluses, low public debt and a sustainable long-term debt path. Current and former Danish governments adhere to structural measures aimed at combating the impacts of changing demographic composition on the public finances. Herein lies an automatic increase in the eligible age for national pension by a half year in both 2021 and 2022 to 66½ and 67 respectively. Beyond this horizon, the eligible pension age is indexed with respect to life expectancy.</p>
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CSR.2020.1

CSR 1 Subpart 1: Take all necessary measures, in line with the general escape clause of the Stability and Growth Pact, to effectively address the COVID-19 pandemic, sustain the economy and support the ensuing recovery. When economic conditions allow, pursue fiscal policies aimed at achieving prudent medium-term fiscal positions and ensuring debt sustainability, while enhancing investment.

Measures	
Comments	
State of play	
Entry 1	<p>Since the beginning of the corona crisis, Denmark pursued a very expansive fiscal policy to support the economy. Denmark implemented both comprehensive temporary compensation schemes and a range of stimulus packages supporting economic activity. Various listings of all the fiscal measures taken to address the corona crisis can be found in the economic surveys, budget bills, Denmark's Convergence Programmes, etc. The Danish economy has recovered fast. Fiscal policy has been tightened accordingly. Fiscal policy on the medium term is outlined in the government's medium-term plan (2030-plan), with a target of a structural budget balance of -0.5 per cent of GDP in 2030.</p>

CSR 1 Subpart 2: Enhance the resilience of the health system, including by ensuring sufficient critical medical products and addressing the shortage of health workers.

Measures	
Entry 1	MEASURE TYPE: Implemented (10/03/2025 17:39 PM)

	Additional grants given to the regions – 4.0 billion DKK (approximately 533 million euros) and municipalities 1.3 billion DKK (approximately 173 million euros) to cover covid-19 expenses such as testing, protective equipment etc.
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:38 PM)</p> <p>Additional grants given to the regions – 1.7 billion DKK (approximately 226 million euros) and municipalities 1 billion DKK (approximately 133 million euros) to cover covid-19 expenses such as testing, protective equipment etc.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 17:38 PM)</p> <p>Additional grants given to the regions – 3.1 billion DKK (approximately 413 million euros) and municipalities 2.7 billion DKK (approximately 360 million euros) to cover covid-19 expenses such as testing, protective equipment etc.</p>
Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 17:38 PM)</p> <p>A Task Force for Hospital Capacity has been established in the Danish Health Authority to give guidance on the planning of hospital capacity. This is done to ensure sufficient capacity to treat COVID-19 patients alongside regular treatment of patients.</p>
Entry 5	<p>MEASURE TYPE: Implemented (10/03/2025 17:38 PM)</p> <p>In light of the pandemic Denmark has established stocks of critical medicinal products till the end of 2021. The stocks of critical medicinal products covers a period of 2 to 9 months depending on criticality.</p>
Comments	
State of play	

Entry 1

In the context of the COVID-19 pandemic and the general demographic changes, it has been a priority for the current and former Danish governments to continuously work to strengthen the resilience of the healthcare system with sufficient access to medicinal products and high quality healthcare services. Initiatives to address the challenges experienced by nurses and the shortage of specialized doctors in some parts of the country and in certain medical specialities have also been taken. This includes an initiative to increase the number of general practitioners and nurses in agreement with the regions. In addition, the previous and current governments have pledged additional funding of the expenses incurred by changing demographics. Denmark has also invested in a large-scale clinical cohort study of the effects and side effects of the various COVID-19 vaccines. The aim has been to study the effect and safety of the COVID-19 vaccines on all types of populations, including the long-term effects, and to assess the effects and side effects of the new mRNA vaccine technology that had not previously been widely used. The finalised study found the vaccines that Denmark has been using so far (Pfizer, Moderna and AstraZeneca) are all able to produce antibodies of high quality. A particular increase in quality is seen after the booster vaccine (3rd shot), which also means a significantly better effect against the Omicron variants.. The final results have been compiled in a peer reviewed study and reported to the Commission as part of the third payment request in the RRF. During the COVID-19 pandemic new digital solutions have been used to connect citizens and the healthcare system, which has helped to protect vulnerable patient groups. A strategic digitalization effort is used to create a more resilient and sustainable healthcare system, which is more coherent and closer to the citizen. Currently, the objective is to monitor the development in the pandemic and to avoid serious disease through vaccination. At the same time, Denmark has introduced a new health strategy with initiatives that aim to ensure preparedness for possible health threats in the future, for example a potential new pandemic. The strategy is based on experiences from the handling of the COVID-19 pandemic. Furthermore, the government has taken steps to strengthen the resilience of the health system and addressing the shortage of health

	workers through implementing recommendations from a Committee on a more robust health system, including an agreement in 2023 with the labour-organisations on pay-adjustments for careworkers, raising pay and incentivising full-time employment and taking part in nightshifts.
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CSR.2020.2

CSR 2 Subpart 1: Front-load mature public investment projects and

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>Infrastructure plan 2035: From 2022-2035, there is allocated an additional DKK 106 bn. in new investment projects to improve Danish infrastructure, hereby connecting Denmark further and easing congestion</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>In August 2020, the former Danish Government presented an updated frame for the fiscal policy towards 2025. This updated frame sets out an expansionary fiscal policy in the coming years to support economic recovery, including a boost of public investment by allocating around 15 bn. DKK more over the years 2021-2025 to public investment expenditure than previously.</p>
Entry 3	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>A large increase in the agreed upon construction ceilings for municipalities in 2021, which allows municipalities to increase their total level of investments – and potentially carry out investments projects that were planned to be carried out at a later stage.</p>
Entry 4	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>The former Danish Government released municipalities and regions from their construction ceilings in 2020, thereby giving them the opportunity to frontload investment projects that would otherwise have been carried out later.</p>

Comments	
State of play	
Entry 1	<p>During the corona crisis, Denmark pursued an expansive fiscal policy to support and stimulate the economy. This also entails efforts to frontload public investment projects in order to stimulate the economy – with a particular focus on investments in municipalities and regions. Given the current economic situation, there is no need to pursue an expansive fiscal policy, including the further advancement of public investment projects. In the coming years, public investment levels are expected to remain high, partly due to the strengthening of Denmark's defense and security.</p>

CSR 2 Subpart 2: promote private investment to foster the economic recovery.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>Raising the threshold for immediate depreciation permanently According to current rules, companies' investments in fixed assets (machinery, equipment, software etc.) with an acquisition price below DKK 14,100 (2020-prices) can be depreciated immediately. It is proposed that this lower limit is raised to DKK 30,000 (2020-prices) An increase in the threshold will in particular strengthen the incentive to invest in ICT, and can help strengthen liquidity among companies that earn profits. If the threshold is increased to DKK 30,000, it is estimated with some uncertainty to increase the scope of investments that can be depreciated immediately by approx. 3 billion DKK. Thus, the initiative complies with the recommendations for Denmark in the CSR to frontload investments in a green and digital transition, but also by ensuring a just transition for the most affected companies with the implementation of a green tax reform.</p>

Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:40 PM)</p> <p>Green investment window: The former Danish Government has implemented an increased depreciation basis for investments in green fixed assets (machinery, equipment, software etc., excl. fossil machinery) by a further 16 pct. of the investment cost. This concern to investments done in 2020 (from the time of the proposal), until 2022. The deduction will mean that the companies' capital costs for investments in fixed assets will be temporarily lower, and therefore it is expected to lead to an increase in investments in 2020, 2021 and 2022. In addition, companies are expected to advance and frontload investments that are otherwise planned for 2023 and later. A frontloading of investments can be expected to increase employment (demand effect) to a certain extent in the coming years, especially in a situation where Denmark is hit by a significant downturn. Furthermore, a temporary increase in the depreciation basis will improve the companies' liquidity in the short and medium term. Thus, the initiative complies with the recommendations for Denmark in the CSR to frontload investments in a green and digital transition, but also by ensuring a just transition for the most affected companies with the implementation of a green tax reform.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:41 PM)</p> <p>The government will support existing and develop new Danish positions of strength. The government wants to prioritize 250 mil. DKK annually in 2024-2027 for a new National Strategy for Quantum Technology, and 100 mil. DKK annually until 2027 for a new strategy for life science.</p>
Entry 4	<p>MEASURE TYPE: Announced (10/03/2025 17:41 PM)</p> <p>Establish a new business support system: The government intend to rethink and prioritize the business support system to ensure the support provides the biggest possible benefit for the society as a whole. Doing this, the government aims to</p>

	prioritize 2 bn DKK from the existing business support system towards, among other things, an increase in the tax deduction for research and development.
Entry 5	<p>MEASURE TYPE: Announced (10/03/2025 17:41 PM)</p> <p>The government intend to present a new globalization strategy aimed at ensuring that the Danish private sector is resilient and well equipped to meet the challenges and seize the opportunities of a changing geopolitical landscape.</p>
Entry 6	<p>MEASURE TYPE: Announced (10/03/2025 17:41 PM)</p> <p>Entrepreneurial strategy: The government has prioritized 1 bn DKK in 2030 towards strengthening entrepreneurship throughout Denmark. This includes making it easier to invest in entrepreneurial companies, more attractive to be an entrepreneur regardless of gender and easier to attract foreign capital.</p>
Entry 7	<p>MEASURE TYPE: Announced (10/03/2025 17:41 PM)</p> <p>Increased tax incentives for R&D: The government has announced that it will prioritize an increased tax deduction for R&D expenditures.</p>
Entry 8	<p>MEASURE TYPE: Adopted (10/03/2025 17:41 PM)</p> <p>Entrepreneurial strategy: The government has allocated a reserve of 300 mil. DKK in 2024 for entrepreneurial initiatives.</p>
Entry 9	<p>MEASURE TYPE: Adopted (10/03/2025 17:41 PM)</p> <p>Increased support for green initiatives and improved energy efficiency: The former Government has allocated an additional 100 mil. DKK annually in 2022 and 2023, 105 mil. DKK in 2024 and 10 mil. DKK in 2025 to support investments in</p>

	the green transition and increased energy efficiency in fossil fuel production.
Entry 10	<p>MEASURE TYPE: Adopted (10/03/2025 17:41 PM)</p> <p>Increased tax incentives for R&D: The former Government has increased the corporate tax deduction for R&D to 130 pct. throughout 2020-2022. The initiative complies with the recommendations for Denmark in the CSR to frontload investments in a green and digital transition, but also by ensuring a just transition for the most affected companies with the implementation of a green tax reform.</p>
Comments	
State of play	
Entry 1	<p>The former Danish Government has implemented four policies with a potential to foster private investments: 1) investment window with accelerated depreciation 2) increased ceiling for immediate depreciation 3) increased deduction for investments in R&D and 4) allocated approx. 100 mil. DKK from 2022-2024 to support green initiatives and improved energy efficiency.</p>

CSR 2 Subpart 3: Focus investment on the green and digital transition, in particular on clean and efficient production and use of energy,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:42 PM)</p> <p>Political agreement on green renovation of social housing: The agreement earmarks DKK 30.2 billion from the National Building Foundation for social housing sector renovation in 2020-2026.</p>

Entry 2	<p>MEASURE TYPE: Announced (10/03/2025 17:43 PM)</p> <p>The Government intends to provide 1bn DKK in targeted support for Danish businesses' investments in green production facilities within the wind and hydrogen sector in 2024.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:43 PM)</p> <p>New national strategy for cyber and information security</p>
Entry 4	<p>MEASURE TYPE: Announced (10/03/2025 17:43 PM)</p> <p>New national digital strategy</p>
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 17:43 PM)</p> <p>Digitalisation partnership with the industry: The former Government has gathered representatives from the industry, the labour market and leading experts to join a digitalization partnership. The partnership aims at delivering recommendations on a range of topics relating to digitalization. The recommendations will form the basis for a new governmental digital strategy.</p>
Entry 6	<p>MEASURE TYPE: Adopted (10/03/2025 17:43 PM)</p> <p>Digitalisation fund: With the agreement on the budget for 2021 (finanslovsaftale for 2021) it is agreed to allocate 125 mio. DKK yearly in the period 2022-2025 to a digitalisation fund. The allocation of the means will be decided on later.</p>
Entry 7	<p>MEASURE TYPE: Adopted (10/03/2025 17:42 PM)</p> <p>Agreement on The Danish research reserve 2021, earmarked 2.7 bn. DKK to green research including 0.7 bn DKK for</p>

	mission-driven green research in inter alia PtX and CCS. The measure will take effect from 2021.
Entry 8	<p>MEASURE TYPE: Adopted (29/04/2025 13:49 PM)</p> <p>Agreement on Green Tax Reform – phase 1: As part of the reform, 4,9 bn. DKK are allocated for schemes and tax-deduction, for increasing investments in green and digital production capabilities, ensuring that companies have the incentive and the opportunity to prepare for increased and harmonised carbon taxation.</p>
Entry 9	<p>MEASURE TYPE: Adopted (10/03/2025 17:42 PM)</p> <p>Agreement on stimulus and green recovery: With the agreed budget for 2021 (finanslovsaftale 2021), 3 bn. DKK is prioritised for a green recovery (2021-2025). This includes investments in CCS, green housing renovations, green heating and increased funds for the green transportation scheme. The initiatives take effect from 2021.</p>
Entry 10	<p>MEASURE TYPE: Adopted (10/03/2025 17:42 PM)</p> <p>Danish Climate Agreement for Energy and industry: The agreement prioritised 22.5 bn. DKK to the green transition towards 2030. Some of the agreement's measures such as investments in electrification of industry and green heating have already been implemented while other large scale projects such as investments in CC(U)S, PtX and off-shore wind (energy islands) are currently being implemented. The agreement also frontload and increase funds in the green transport scheme.</p>
Comments	
State of play	

Entry 1	Digitalisation is an important priority for the current and former Danish governments, and Denmark is generally a front-runner in international comparisons regarding digitalisation. For instance, Denmark was ranked among the top five OECD countries with regard to digitalization of the public sector. European Commission reports also show that Denmark is considered among the top performing EU countries concerning digitalisation. Accordingly, Denmark ranks third in the Digital Economy and Society Index (DESI), an index by the European Commission, which ranks EU member states' digital performance. The Danish Government aspires to continue its efforts with regard to digitalisation. Among others, the former Government has commenced work on a new national digital strategy and initiated work on a new national strategy for cyber and information security, which aims at raising digital security in the Danish society and strengthen defence against cyber threats.
Entry 2	Throughout 2020, the former Government has invested heavily in the green transition.

CSR 2 Subpart 4: sustainable transport

Measures	
Entry 1	<p>MEASURE TYPE: Announced (24/04/2025 10:16 AM)</p> <p>Agreement on allocating funds from the Green Fund between the government and a wide range of political parties. The agreement contains a range of measures directed at greening the transport sector including an increase of the tax on diesel, 750 million DKK for green transition and efficient heavy duty road transport and 161 million DKK for heavy duty gas powered vehicles.</p>
Comments	
State of play	

Entry 1	<p>Agreement on allocating 425 million DKK for two subsidy schemes for zero emission trucks and charging infrastructure on depots in 2025 and 2026 as well as energy efficient measures from 2026-2029 for heavy duty vehicles. Funds for the green subsidy scheme in 2024, public transport, charging infrastructure and increased road capacity has been increased and frontloaded in relation to the Infrastructure Plan 2035 agreement from 28th June 2021, as well as the Danish Recovery Plan, adopted by the Council 13th July 2021.</p>
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CSR 2 Subpart 5: as well as research and innovation.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 17:45 PM)</p> <p>In 2025, Denmark's earmarked public spending on green research and innovation amounted to approx. DKK 3.1 billion.</p>
Entry 2	<p>MEASURE TYPE: Adopted (10/03/2025 17:44 PM)</p> <p>The Danish government presented a new green research strategy in October 2024 that sets a clear direction for the green research and innovation in Denmark.</p>
Entry 3	<p>MEASURE TYPE: Adopted (10/03/2025 17:44 PM)</p> <p>In 2022, the Danish public budget for research and innovation amounted to 1 percent of GDP.</p>
Comments	
State of play	

Entry 1	Investments in research is a priority for Denmark. The public research and development budget has been approx. 1% of GDP since 2009. The public research and development budget amounted to approx. DKK 30.3 billion in 2025, equal to 1% of GDP, making Denmark one of the European countries spending the most public funds on research and innovation measured in percent of GDP.
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CSR 2 Subpart 6: Support an integrated innovation strategy with a broader investment base.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 17:46 PM)</p> <p>Digitalization and Automatic Business Reporting: The government will continue the work with automation of bookkeeping and accounting processes.</p>
Entry 2	<p>MEASURE TYPE: Announced (10/03/2025 17:46 PM)</p> <p>Increased tax incentives for R&D. The government has announced that it will prioritize 1 bn DKK a tax deduction for corporate R&D expenditures among other things.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:46 PM)</p> <p>Agreement to make a 3 bn. DKK public "Reboot" fund administered through Vækstfonden. The fund provides solvency to healthy SMV's. This aids in fostering a continued innovative business environment.</p>
Entry 4	<p>MEASURE TYPE: Announced (10/03/2025 17:45 PM)</p> <p>Agreement to create Danmarks grønne fremtidsfond (DGF). The agreement included an investment capacity of 25 bn.</p>

	<p>DKK to invest in green solutions in Denmark. The investments from DGF comes with a demand of private co-investments. It is expected that DGF can help clear the path of private investments corresponding to 85 bn. DKK.</p>
Entry 5	<p>MEASURE TYPE: Announced (10/03/2025 17:45 PM)</p> <p>In September 2020, the former Government presented a new green research strategy. The green research strategy sets a clear direction for the green research and innovation in Denmark, and covers the whole innovation value-chain. One of the new initiatives in the strategy is the green research and innovation partnership. The green partnerships enhance the cooperation between private and public institutions by helping them share knowledge and best practice to focus and accelerate innovations targeting specific challenges of the green transition. The partnerships cover the whole value chain, from basic science to large-scale demonstration projects. The Danish parliament and the former Danish Government have agreed to set aside 700 million DKK in 2021 for the new green research and innovation partnerships. The funding of the program is part of an extraordinary priority of research in green innovation and solutions.</p>
Entry 6	<p>MEASURE TYPE: Adopted (10/03/2025 17:45 PM)</p> <p>The former Danish Government has increased the research and development tax credit in 2020, 2021 and 2022 to strengthen research and innovation in the private sector, which lowers the cost of R&D and thereby may broaden the investment base.</p>
Comments	
State of play	
Entry 1	<p>Denmark is one of the countries in Europe that invests most in research and innovation measured in percent of GDP. The public investment in research and development amount to</p>

	<p>around 1pct. of GDP whereas the private sector invests for around 2pct. of GDP. In 2020, The former Danish Government has undertaken several initiatives with the potential to support an integrated innovation strategy and broaden the investment base.</p>
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CSR.2020.3

CSR 3 Subpart 1: Improve the effectiveness of anti-money laundering supervision and effectively enforce the anti-money laundering framework.

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:57 PM)</p> <p>In June 2023 the Danish supervisory authorities set up the Supervisory Forum as part of the national strategy for combatting money laundering and terror financing. A forum dedicated to exchange views, practices and supervisory methods. The forum has been set up in an effort to strengthen the cooperation and coordination between the Danish supervisory Authority, the Danish Business Authority, the Danish Gambling Authority and The Danish Bar and Law Association.</p>
Entry 2	<p>MEASURE TYPE: Implemented (10/03/2025 17:56 PM)</p> <p>In November 2019, the Danish government set up the Operational Government Forum, now called Operational Danish Information and Intelligence network (ODIN) as part of the national strategy for combatting money laundering and terror financing. The forum has been set up in an effort to strengthen the operative cooperation and coordination between Danish police authorities, tax authorities and other authorities involved in combatting money laundering and terror financing. Since January 2023 the forum has been extended to include a Public Private Partnership with three of the largest banks in Denmark participating. The members of the PPP convene on a monthly basis to share multilateral and bilateral information, subjects, trends and coordination of specific cases.</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:56 PM)</p>

	<p>In 2020, the Danish government put forward a draft bill containing a proposal to include exchange services providers regarding virtual currencies, transfer of virtual assets and providers of administration services related to virtual asset activity under the scope of the Anti-Money Laundering act, in full compliance with the Financial Action Task Force definition of virtual asset service providers. The draft bill also included a proposal to lower the legal limit on the size of cash transactions from 50,000 DKK to 20,000 DKK.</p>
Entry 4	<p>MEASURE TYPE: Adopted (10/03/2025 17:56 PM)</p> <p>The Danish Financial Intelligence Unit has since 2018 been granted additional resources. The number of staff has increased from 28 in 2019 to 35 full-time equivalents by the end of 2020. Since 2017, the number of employees has more than doubled. The number of suspicious transaction reports, suspicious activity reports and terror financing reports disseminated from the Danish Financial Intelligence Unit to the police, the State Prosecutor of Serious Economic and International Crime and other authorities has increased significantly, from 14,826 in 2019 to 23,263.499 in 2022. In comparison, the number of reports disseminated to the police, the State Prosecutor of Serious Economic and International Crime and other authorities was 5,205 in 2017.</p>
Entry 5	<p>MEASURE TYPE: Adopted (10/03/2025 17:56 PM)</p> <p>The Danish Financial Supervisory Authority has built a new risk assessment model to support the risk-based approach, and in 2020 the legal basis for the FSA to collect/gather data necessary for the individual risk assessment of all obliged entities in the financial sector was created. The model strengthens the risk-based approach by allowing the Anti-Money Laundering / Counter-Terror Financing Division of the Danish FSA to target its activities toward high-risk areas. Based on data submitted by obliged entities, the scoreboard model estimates the inherent risk on a variety of data points. In addition, it makes an estimation of the compliance risk, using various indicators as proxies for control effectiveness. The risk</p>

	<p>assessment is based on quarterly/annual reports from all 1,500 obliged financial entities. They will report on 26 parameters plus data from the prudential supervision. The new databased risk assessment started with the first dataset in May 2021, and the model has since been a key part of the Danish Financial Supervisory Authority's risk assessments and inspection plans.</p>
Entry 6	<p>MEASURE TYPE: Adopted (10/03/2025 17:56 PM)</p> <p>In March 2019, a broad majority in the Danish Parliament adopted legislation, including 16 new comprehensive initiatives to strengthen the AML and CTF framework and intensify the AML/CTF supervision. All measures goes beyond the requirements in the 4th and 5th AMLD. The initiatives include: 1) Significant strengthening control and intervention powers 2) Significant increase in the pecuniary and other sanctions 3) Increased resources and clearer organisational focus The first category includes, among other things, that the Danish Financial Supervisory Authority now will have access to issuing administrative fine notices in cases of violation of the AML legislation. This ensures that the Danish FSA can enforce these cases more effectively. In addition, the Danish FSA has been given the option of appointing an expert who may oversee the daily operations of the banks where it is necessary to assess the bank's compliance with AML/CTF legislation. From February 2021, the Danish FSA has used this instrument in a large bank. The second category includes higher sanctions for giving incorrect information to the Danish Financial Supervisory Authority or not correcting incorrect information and for serious violation of certain provisions of the AML act. The penalties has been increased to include imprisonment for up to 2 years (3 years for SIFI management) for violation of the rules and regulations. It also includes that for serious violations of the Anti-Money Laundering Act and the Financial Business Act, the limitation period has been extended to 10 years. The third category implies a further significant increase of resources allocated to the Danish Financial Supervisory Authority for AML supervision, and based on this the AML/CFT Division in the Danish FSA has been allocated a 60 per cent staff increase in 2019.</p>

	Currently, the Danish FSA has 21 FTEs in the AML/CTF Division. This has made possible a substantial increase in the supervisory activities. The legal framework that implemented the initiatives entered into force in January 2020.
Entry 7	<p>MEASURE TYPE: Adopted (10/03/2025 17:56 PM)</p> <p>A broad majority in the Danish parliament agreed on a strengthening of the AML-framework in the tax authorities by 1.000 FTE and eight new tax offices across the country in four stages from 2020-2023, with an immediate increase of 250 FTE and two new tax offices. The initial 250 FTE will aid in: - The AML and legal enforcement effort. - The fight against tax avoidance and tax evasion - Additional governance of the VAT In March 2021, the parties reached an agreement regarding the second stage. This included an additional 250 FTE and two new tax offices. The additional 250 FTE will aid in the: - Governance effort with respect to SMEs - Focus on large enterprises and organized crime. - Governance of new business models. In 2024 the Danish Financial Supervisory Authority AML-Division was given resources to hire two more FTEs, one dedicated to the implementation of MiCA regulation and one to increased efforts against crime.</p>
Entry 8	<p>MEASURE TYPE: Adopted (10/03/2025 17:55 PM)</p> <p>In June 2021, the government introduced a task force, set in place to analyse the possibility of strengthening the laws governing non-profit funds in an enhanced effort to combat money laundering and terrorist financing.</p>
Entry 9	<p>MEASURE TYPE: Adopted (10/03/2025 17:55 PM)</p> <p>In June 2021, a catalogue was published concerning the possibilities for the development of an effective joint system for monitoring of cash flows across banks in the fight against money laundering, terror financing and value added tax fraud with regard to associations. An initial study completed in 2020 has shown that, by correlating banks' transaction</p>

	<p>data with value added tax, business and reporting data, the authorities can better identify suspicious behaviour, take more proactive action against criminals and discard non-relevant cases. The project group presented their report in July 2021. The report consisted of three main recommendations: - A new model of risk classification (adopted November 2020, see above, and published in October 2022) - A new model for digital registration - A guide to the formal framework organizations has to act within when interacting with financial institutions</p>
Entry 10	<p>MEASURE TYPE: Adopted (10/03/2025 17:55 PM)</p> <p>The proposal to lower the legal limit on the size of cash transactions from 50,000 DKK to 20,000 DKK was implemented in the Danish Anti Money Laundering Act. The limit on cash transaction was lowered again in 2024 from 20,000 DK to 15,000 DK.</p>
Entry 11	<p>MEASURE TYPE: Adopted (10/03/2025 17:55 PM)</p> <p>The Danish Strategy for Anti Money Laundering and Terror Financing was adopted. The strategy aims at strengthening the efforts to combat money laundering and terror financing.</p>
Entry 12	<p>MEASURE TYPE: Adopted (10/03/2025 17:55 PM)</p> <p>The proposal to expand the scope of application to cover issuers of virtual currency, expand the requirement to fitness and propriety with regards to currency exchange offices and the possibility for the Danish Financial Supervisory Authority to publish the administrative fix penalties notices, was implemented in the Danish Anti Money Laundering Act.</p>
Entry 13	<p>MEASURE TYPE: Adopted (10/03/2025 17:54 PM)</p> <p>The Danish Financial Supervisory Authority established a comprehensive adverse media surveillance covering all</p>

	obliged entities and all Danish media, including newspapers, radio and TV broadcasting and websites. That media surveillances enriches the DFSA's risk assessment of obliged entities and supports the scoping process when preparing onsite inspections.
Entry 14	<p>MEASURE TYPE: Adopted (10/03/2025 17:54 PM)</p> <p>The Danish AML act has been amended, where the most important change has been the lowering of the maximum of cash allowed for retail payments in shops. The threshold has been lowered from 20,000 DKK to 15,000 DKK, and the new threshold came into force by 1st March 2024.</p>
Entry 15	<p>MEASURE TYPE: Adopted (10/03/2025 17:54 PM)</p> <p>The Danish government established the legal framework for the so called Al Capone working group. That working group comprises specialists of the FIU, police, tax authority, the DFSA and other relevant Danish authorities. The aim of the working group is to support police units and state attorneys in their investigation of members and structures connected to organized crime in Denmark.</p>
Entry 16	<p>MEASURE TYPE: Adopted (10/03/2025 17:54 PM)</p> <p>In line with EU's new regulatory framework for crypto asset providers (MiCA), Danmark implemented a licensing obligation for CASP (Crypto-asset Service Provider) by 1st January 2025.</p>
Comments	
State of play	
Entry 1	<p>Combatting money laundering and terrorist financing is of high priority to the Danish Government. In the recent years, Denmark has made significant progress in the efforts against</p>

	<p>money laundering and financing of terrorism. A broad majority in the Danish Parliament has adopted several measures from 2017 onwards to strengthen the AML and CTF framework and intensify the AML/CTF supervision, as described below. The Danish Government will continue the efforts against ML and TF and take the necessary measures to further improve the effectiveness of the anti-money laundering supervision and effectively enforce the anti-money laundering framework. Some recent measures are:</p>
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CSR.2019.1

CSR 1 Subpart 1: Focus investment-related economic policy on education and skills,

Measures	
Entry 1	<p>MEASURE TYPE: Implemented (10/03/2025 17:47 PM)</p> <p>Cancellation of re-prioritization contribution</p>
Entry 2	<p>MEASURE TYPE: Announced (10/03/2025 17:50 PM)</p> <p>Political agreement on a reform of the secondary educational system</p>
Entry 3	<p>MEASURE TYPE: Announced (10/03/2025 17:50 PM)</p> <p>Proposal for a reform of Danish Professional Bachelor education programmes and Academy Profession programmes.</p>
Entry 4	<p>MEASURE TYPE: Announced (10/03/2025 17:49 PM)</p> <p>Reform of Danish Master's degree programmes in Denmark (2023)</p>
Entry 5	<p>MEASURE TYPE: Announced (10/03/2025 17:48 PM)</p> <p>With the agreed budget for 2023 (finanslovsaftale 2023), DKK 52 million in 2023, DKK 70 million in 2024, DKK 115 million in 2025 and DKK 108 million in 2026 and DKK million 133 from 2027 and onwards are prioritised for reducing the maximum class size from 28 to 26 students in level 0-2 in primary school.</p>

Entry 6	<p>MEASURE TYPE: Announced (10/03/2025 17:47 PM)</p> <p>Law on the minimum amount of preschool teachers in preschools.</p>
Entry 7	<p>MEASURE TYPE: Adopted (10/03/2025 17:49 PM)</p> <p>Reform of the student grant system.</p>
Entry 8	<p>MEASURE TYPE: Adopted (10/03/2025 17:49 PM)</p> <p>Increased funding for preparatory basic education and training (FGU).</p>
Entry 9	<p>MEASURE TYPE: Adopted (10/03/2025 17:49 PM)</p> <p>Tripartite agreement on adult education and training.</p>
Entry 10	<p>MEASURE TYPE: Adopted (10/03/2025 17:48 PM)</p> <p>Tripartite agreements on vocational education and training</p>
Entry 11	<p>MEASURE TYPE: Adopted (10/03/2025 17:48 PM)</p> <p>Increased funding for basic education (folkeskolen)</p>
Comments	
State of play	
Entry 1	<p>The Danish Government has continuously invested in new policies targeted at education and skills, increasing funding for these areas significantly. Preschool: In 2021, Denmark passed a law on the minimum amount of preschool staff in</p>

preschools. With the law, Denmark will be investing approx. DKK 1.6 billion yearly in extra preschool teachers. In addition, approximately DKK 200 million has been allocated annually until 2030 for upskilling the preschool sector. Basic education: With the finance act for 2020 (finanslovsaftale 2020), more funds were allocated to basic education. The funding for basic education increased by DKK 275 million in 2020, DKK 400 million in 2021, DKK 550 million in 2022, and DKK 807 million annually in 2023 and onwards. The funding is used to hire more teachers in public schools. Furthermore, with the finance act for 2022 (finanslovsaftale 2022), DKK 109 million in 2023 and DKK 200 million yearly from 2024 and onwards have been prioritized for better options for starting basic education one year later. Additionally, with the finance act for 2022 (finanslovsaftale 2022), DKK 65 million in 2022 and DKK 125 million from 2023 and onwards have been prioritized for strengthening the teacher education. The government and the Public School Agreement Circle agreed in March 2024 to Aftale om folkeskolens kvalitetsprogram – frihed og fordybelse, which supports a new balance between academic, creative, and practical education. A permanent financial increase of 740 million DKK (around 100 million EUR) per year has been implemented (fully phased in), along with an additional 2.6 billion DKK (around 350 million EUR) for 2025–2027 to improve the schools' physical environment. Moreover, supplementary teaching is discontinued, freeing up around 2.5 billion DKK (around 335 million EUR) per year for new initiatives in the agreement. Secondary and Tertiary Education: From 2020 and onwards, the existing re-prioritization contribution' (omprioriteringsbidraget) has been cancelled. With the finance act for 2021 (finanslovsaftale 2021), DKK 160 million annually from 2021-2024 have been prioritized for vocational education and training (VET). The funds were made permanent with the finance act for 2025 (finanslovsaftale 2025). Furthermore, the government has allocated DKK 300 million increasing to DKK 900 million in 2030 annually to strengthen vocational education and support more young people to choose and complete a vocational education in the future. Furthermore, additional funds have been allocated to the VET-system via the following initiatives:

- DKK 144 million annually from 2020-2024 to "knowledge centers"
- DKK 168 million annually from 2020-2023 to

increase the quality of the vocational education and training sector - DKK 100 million annually in 2021-2022 to green continuing training and up-skilling – and an additionally DKK 100 million annually in 2025-2026. On February 18th 2025, a political agreement on a reform of the secondary educational system was reached, including the introduction of a new practice-oriented upper secondary educational program (epx), adjustments to 10th grade, and higher admission requirements for the three-year upper secondary educational programs. In addition, the agreement includes a consolidation of the institutional landscape within the secondary educational system and a strengthening of the academic level in the three-year upper secondary educational programs. The criteria for the new institutional landscape, the content of epX, and possible changes to the content of the three-year upper secondary educational programs will be negotiated in phases. The agreement involves additional costs of DKK 2.3 bn (approx. EUR 310 mn.) in 2030, of which DKK 2.0 bn. (approx. EUR 270 mn.) will be financed by the fiscal framework. In addition, more than DKK 200 million per year have been prioritized for strengthening the Upper Secondary Education Programmes in 2021-2024. With the finance act for 2025 (finanslovsaftale 2025), this was made permanent. Furthermore, the cap on "double-degrees" has been removed from 2020 onwards, meaning additional approx. DKK 170 million yearly in spending on tertiary education from 2023 and onwards. As part of the university reform from 2023, additional more than DKK 800 million yearly from 2030 and onwards will be spent on tertiary education, for instance to strengthen the quality of bachelor's and master's programs. With the Agreement on the Reform of Danish Master's degree programmes in Denmark (2023), new flexible educational pathways are being established at universities. The reform entails that a portion of future master's students will be admitted to new master's degree programmes of 75 ECTS credits or to a professional master's degree, where students work while studying. The reform also permits universities to create 1,100 English-language ordinary study places each year from 2024 to 2028, and 2,500 ordinary study places annually starting in 2029, which will help attract more international students. Furthermore, the admission criteria for bachelor's programs

	<p>will be adjusted, allowing for eight per cent fewer students to be admitted than today, aimed at encouraging more individuals to pursue professional and vocational education in the future. On June 4, 2024, the Danish Parliament approved a reform of the student grant system. This means that students will only be able to receive grants for the standard study duration, implying that the maximum limit is being reduced to 58 credits. The option to take out student loans will be extended to up to two years, and an additional 12 credits will be granted to recipients of disability allowances and single parents. In October 2024, the Danish government put forward a proposal for a reform of Danish Professional Bachelor education programmes as well as Academy Profession programmes. The proposed reform aims to restructure the programmes allowing for significant general increases in the funding and quality of the programmes. Furthermore, the former Danish Government and the Danish employee and labor organizations reached a number of tripartite agreements in 2020 aimed at vocational education and training. With these agreements, a total of DKK 6.1 billion have been invested in vocational education in 2020, with an additional DKK 500 million annually earmarked to new initiatives from 2021 and onwards. In addition, there was another tripartite agreement on adult education and training in 2023. The agreement prioritises DKK 360 million annually from 2024 onwards to continuous improvements in adult education and training programmes. Finally, the Danish Government have allocated approx. DKK 193 million in 2024 and DKK 172 million from 2025 onwards to increased funding for preparatory basic education and training (FGU). Research: In 2025 the Danish government allocated approx. DKK 30,3 billion from the public budget on research and development, where approximately DKK 3,1 billion was targeted at research areas within the green transition and climate change.</p>
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CSR 1 Subpart 2: research and innovation to broaden the innovation base to include more companies,

Measures

Entry 1	<p>MEASURE TYPE: Announced (10/03/2025 17:50 PM)</p> <p>Establish a new business support system: The government intend to rethink and prioritize the business support system to ensure the support provides the biggest possible benefit for the society as a whole. Doing this, the government aims to prioritize 2 bn DKK from the existing business support system towards among other things, an increase in the tax deduction for research and development.</p>
Comments	
State of play	
Entry 1	<p>In 2020, The former Danish Government undertook several initiatives to support an integrated innovation strategy to broaden the investment base. The former Danish Government has increased the research and development tax credit in 2020, 2021 and 2022 to strengthen research and innovation in the private sector, which may broaden the investment base. Moreover, with the Danish recovery plan, the government presented plans to diversify research by supporting the green and digital transition, long-term growth and boosting incentives for R&D in companies.</p>

CSR 1 Subpart 3: and on sustainable transport to tackle road congestion.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 17:51 PM)</p> <p>With the agreement on kilometer-based tolls for trucks of March 29, 2023, the government, together with a range of political parties decided to introduce a kilometer-based toll for trucks. From 1 January 2025, trucks carrying goods from 12 tonnes and above will be required to pay a toll on part of the Danish road network. The toll that must be paid per kilometre will depend on the weight of the truck, its CO2 emission class,</p>

	and whether it is driven inside certain urban zones (low emission zones).
Comments	
State of play	
Entry 1	Funds for the green transportation scheme, public transport, charging infrastructure and increased road capacity has been increased and frontloaded in relation to the Infrastructure Plan 2035 agreement from 28th June 2021, as well as the Danish Recovery Plan, adopted by the Council 13th July 2021.

CSR.2019.2

CSR 2 Subpart 1: Ensure effective supervision and the enforcement of the anti-money laundering framework

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (10/03/2025 17:57 PM)</p> <p>In March 2019, a broad majority in the Danish Parliament adopted new legislation, including 16 new comprehensive initiatives to strengthen the AML and CTF framework and intensify the AML/CTF supervision. All measures goes beyond the requirements in the 4th and 5th AMLD. For further description, please see the above response to the 2020-recommendation.</p>
Comments	
State of play	
Entry 1	Please see state of play reported in relation to the 2020-CSR3.

