**Background materials on the DNSH principle in RRF**

**EU guidance on DNSH & RRF**

* Taxonomy Regulation: [EUR-Lex - 32020R0852 - EN - EUR-Lex (europa.eu)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
* EC guidance on taxonomy implementation (including taxonomy navigator): [EU taxonomy for sustainable activities (europa.eu)](https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en)
* EC technical guidance on applying DNSH in RRF: [eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52021XC0218%2801%29&from=EN#:~:text=According to the RRF Regulation,(DNSH) (4).](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A52021XC0218%2801%29&from=EN#:~:text=According%20to%20the%20RRF%20Regulation,(DNSH)%20(4).)
* DNSH in TSI: <https://reform-support.ec.europa.eu/integration-environmental-dimensions-public-finances_en>
* UNEP handbook on DNSH: [Do-No-Significant-Harm-Handbook.pdf (fs-unep-centre.org)](https://www.fs-unep-centre.org/wp-content/uploads/2021/11/Do-No-Significant-Harm-Handbook.pdf)

 **MS guidance:**

* Belgium:
* Regional authority of Vlaanderen overview on DNSH in RRF and contact details for assistance [Do no significant harm (DNSH) | Vlaanderen Intern](https://overheid.vlaanderen.be/overheidsopdrachten-en-raamcontracten/duurzame-en-innovatieve-overheidsopdrachten/do-no-significant)
* Cyprus:
* Overview of RRF interventions to which DNSH does NOT apply [Παράρτημα 2\_Παρεμβάσεις για τις οποίες δεν εφαρμόζεται η αρχή DNSH.pdf (cyprus-tomorrow.gov.cy)](http://www.cyprus-tomorrow.gov.cy/cypresidency/kyprostoavrio.nsf/5006B42A706B797EC22589AD00261D64/%24file/%CE%A0%CE%B1%CF%81%CE%AC%CF%81%CF%84%CE%B7%CE%BC%CE%B1%202_%CE%A0%CE%B1%CF%81%CE%B5%CE%BC%CE%B2%CE%AC%CF%83%CE%B5%CE%B9%CF%82%20%CE%B3%CE%B9%CE%B1%20%CF%84%CE%B9%CF%82%20%CE%BF%CF%80%CE%BF%CE%AF%CE%B5%CF%82%20%CE%B4%CE%B5%CE%BD%20%CE%B5%CF%86%CE%B1%CF%81%CE%BC%CF%8C%CE%B6%CE%B5%CF%84%CE%B1%CE%B9%20%CE%B7%20%CE%B1%CF%81%CF%87%CE%AE%20DNSH.pdf)
* Estonia:
* Guidance and overview of handbooks on DNSH as horizontal principle (also for RRF) [Environmental requirements | State Support Services Centre (rtk.ee)](https://www.rtk.ee/toetuste-taotlemine-ja-korraldamine/kiirelt-katte/keskkonnanouded#Ei%20kahjusta%20oluliselt)
* Finland:
* Overview of TSI project for public administrators implementing DNSH in RRF [DNSH in Finland - Ministry of the Environment (ym.fi)](https://ym.fi/en/project?tunnus=YM036:00/2022)
* Guidance on implementing DNSH in RRF projects [Implementation of the DNSH principle for measures set out in Finland’s recovery and resilience plan (helsinki.fi)](https://helda.helsinki.fi/bitstream/handle/10138/343044/SYKEre_3en-2022_DNSH.pdf?sequence=1&isAllowed=y)
* Germany:
* Explanation of DNSH principle and its implications [BMWK - Sustainable Finance-Taxonomie](https://www.bmwk.de/Redaktion/DE/Schlaglichter-der-Wirtschaftspolitik/2020/09/kapitel-1-6-sustainable-finance-taxonomie.html)
* Ministry of Finance position on DNSH in RRF [Stellungnahme zur Taxonomie - Eingangsbemerkung (bundesfinanzministerium.de)](https://www.bundesfinanzministerium.de/Content/DE/Downloads/Europa/stellungnahme-zur-taxonomie.pdf?__blob=publicationFile&v=5)
* Italy:
* Operational guide and control checklists Excell <https://www.italiadomani.gov.it/it/Interventi/dnsh.html>
* FAQ <https://www.italiadomani.gov.it/content/sogei-ng/it/it/faq/il-principio-dnsh.html>
* Poland:
* Overview of handbooks and recommendations on implementing DNSH in RRF DNSH - do no significant harm - National Recovery Plan - Portal Gov.pl (www.gov.pl)
* Portugal:
* Webinar on implementing DNSH in RRF [PRR Training Action – "Energy Efficiency and DNSH Requirements – Do No Significant Harm no PRR" - Recuperate Portugal (recuperarportugal.gov.pt)](https://recuperarportugal.gov.pt/2023/05/05/acao-de-capacitacao-prr-eficiencia-energetica-e-requisitos-dnsh-do-no-significant-harm-no-prr/)
* Slovenia:
* Workshop slides on implementing DNSH in RRF [DNSH review slides\_15092022.pptx (gov.si)](https://www.gov.si/assets/organi-v-sestavi/URSOO/Dogodki/DNSH_september2022/DNSH-review-slides_15092022.pptx-002.pdf)
* Spain:
* Guide on DNSH, also with view towards RRF spending [11.Guia\_Principios\_DNSH.pdf (idae.gob.es)](https://sede.idae.gob.es/lang/extras/tramites-servicios/2021/MOVES_Proyectos_Singulares_II/11.Guia_Principios_DNSH.pdf)
* Guide on evaluation of DNSH in the specific context of RRF [Guía para la evaluación del cumplimiento del principio DNSH (mincotur.gob.es)](https://www.mincotur.gob.es/es-es/recuperacion-transformacion-resiliencia/Documents/DNSH_Analisis_sectores_industriales_v15.pdf)
* Ministry for Environmental Transition and Demographic Challenge Guidance on DNSH (Annex with self-assessment tools) <https://www.prtr.miteco.gob.es/content/dam/prtr/es/transicion-verde/guiadnshmitecov20_tcm30-528436.pdf>
* DNSH Unit at the Ministry of Ecological Transition and Demographic Challenge (professional advice to other Ministries, supervision and coordination of public policies’ implementation, training and guidance)