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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2024/1447 on the approval of the assessment of the Ukraine Plan

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Proposal for a

COUNCIL IMPLEMENTING DECISION

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2026/0167 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) 2024/1447 on the approval of the assessment of the Ukraine Plan

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility[1], and in particular Article 20(2) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Following the submission of the Ukraine Plan (the 'Plan') by Ukraine on 20 March 2024, the Commission proposed its positive assessment to the Council. The Council approved the positive assessment by Council Implementing Decision (EU) 2024/1447[2].

(2) Since the Council's approval of the Plan, and in accordance with Articles 24 and 25 of Regulation (EU) 2024/792, a sum of EUR 6 000 000 000 has been disbursed to Ukraine as exceptional bridge financing, and a sum of EUR 1 890 000 000 has been disbursed to Ukraine in the form of pre-financing representing an advance payment of 7 % of the loan support that Ukraine is eligible to receive under the Plan. An additional sum of EUR 21 640 176 104 has been disbursed to Ukraine in the first seven instalments under the Plan, pursuant to Article 26(4) of Regulation (EU) 2024/792.

(3) On 24 February 2026, the European Parliament and the Council adopted Regulation (EU) 2026/467 implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027.

(4) In accordance with Regulation (EU) 2026/467, by virtue of Council Implementing Decision (EU) 2026/919[3] of 23 April 2026 an assistance in the amount of up to EUR 45 000 000 000 has been made accessible to Ukraine to assist in the implementation of the Ukrainian Financing Strategy. That assistance should cover financing needs identified by Ukraine in the Ukrainian Financing Strategy for the period up to 31 December 2026.

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1 OJ L, 2024/792, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/792/oj.

2 Council Implementing Decision (EU) 2024/1447 of 14 May 2024 on the approval of the assessment of the Ukraine Plan (OJ L, 2024/1447, 24.5.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/1447/oj).

3 Council Implementing Decision (EU) 2026/919 of 23 April 2026 approving assistance to Ukraine in implementing the Ukrainian Financing Strategy (OJ L, 2026/919, 23.4.2026, ELI: http://data.europa.eu/eli/dec_impl/2026/919/oj).

(5) Implementing Decision (EU) 2026/919 sets an amount of up to EUR 8 350 000 000 for budget assistance in the form of a loan to be implemented pursuant to Chapter III of Regulation (EU) 2024/792.

(6) On 12 June 2026, after consulting the Verkhovna Rada, Ukraine proposed amendments to the Plan pursuant to Article 20(1) of Regulation (EU) 2024/792 (the 'proposed amendments'), on the grounds that the Plan is partially no longer achievable because of objective circumstances. The request also takes into account additional amounts available from the Ukraine Support Loan.

(7) The proposed amendments concern 34 out of the 146 qualitative and quantitative steps set out in Implementing Decision (EU) 2024/1447 and refer to steps due to be implemented between Q1 2026 and Q4 2027. For 12 of those steps, Ukraine proposed extending the initial deadline due to the implementation of these reforms taking more time than initially anticipated and, especially for reforms requiring primary legislation, to allow the prioritisation of more urgent reforms. The description of six reform steps has been amended to correct clerical errors in the wording and to recalibrate the focus of these reforms. Description or allocations for investment steps were changed in five cases to react to changed circumstances on the ground caused by the continuation of Russia's war of aggression. Two steps were both split into a further two steps, each to clarify the content and sequencing of these reforms. Two steps were removed and replaced with new reform steps that significantly altered the scope of these reforms. One step was deleted as it was not linked to the Union *acquis* and no longer considered a priority by Ukraine. Furthermore, their removal was considered necessary to ensure that legislative time is devoted to reforms considered a higher priority. Finally, all the steps in Q4 2027 were moved to Q3 2027 to clarify the fact that Ukraine needs to submit the final payment request under Ukraine Plan earlier, to allow the disbursement from the Ukraine Facility by 31 December 2027.

(8) The proposed amendments also include the introduction of 27 new qualitative and quantitative steps, 10 of which require amendments to primary legislation. As recalled in recital 23 of Regulation (EU) 2026/467, the Ukraine Plan should be updated to reflect that additional budget assistance. As the additional budget assistance covers financing needs identified by Ukraine in the Ukrainian Financing Strategy for the period up to 31 December 2026, the timeline for implementation of the additional steps spans until 31 December 2026. The additional steps are intended to strengthen the rule of law and the fight against corruption, while also advancing reforms in areas relevant to Ukraine's accession to the Union, including in the energy sector and gradual market integration.

(9) Consequently, with the proposed amendments, the total number of steps in the Plan will increase to 172 steps.

(10) In accordance with Article 18 of Regulation (EU) 2024/792, the Commission has assessed the relevance, comprehensiveness and appropriateness of the proposed amendments. In carrying out that assessment, the Commission acted, as much as possible, in cooperation with Ukraine. The Commission assessed in particular whether the proposed amendments represent a needs-based, comprehensive and adequately balanced response to the objectives of the Ukraine Facility, whether they contribute to and are consistent with addressing the relevant challenges identified in the context of Ukraine's Union accession path, whether they are consistent with the general principles of the Ukraine Facility set out in Article 4 of Regulation (EU) 2024/792, and whether they meet Ukraine's recovery, reconstruction and modernisation needs. The proposed amendments maintain the Plan's ambition to contribute to climate change mitigation

and adaptation, to the promotion of the rule of law, to social objectives and to gender equality and the empowerment of women and girls. The proposed amendments do not affect the current arrangements for the protection of the financial interests of the Union. Finally, the Commission has assessed whether the Verkhovna Rada has been duly consulted in accordance with Ukraine's national legal framework, whether the proposed amendments take into consideration, where appropriate, the inputs of stakeholders, and whether the proposed amendments ensure that other donors are able to support the Plan's objectives.

(11) The Commission considers that the proposed amendments do not affect the positive assessment of the Plan set out in Implementing Decision (EU) 2024/1447 as regards the Plan's relevance, comprehensiveness and appropriateness. In its assessment, the Commission took into account in particular the assessment criteria laid down in Article 18(3), points (a) to (l), of Regulation (EU) 2024/792.

(12) Pursuant to Article 20(3) of Regulation (EU) 2024/792, the Commission considers that the proposed amendments are justified.

(13) Following the receipt of the second additional contribution of SEK 2 000 000 000 referred to in Article 2(5) of Implementing Decision (EU) 2024/1447, the final value in euro of that contribution was determined on the basis of the applicable exchange rate at the time of transfer. In order to reflect the actual final value, it is appropriate to adjust the amounts set out in the Annex to that Implementing Decision.

(14) Implementing Decision (EU) 2024/1447 should therefore be amended accordingly.

(15) In light of the situation in Ukraine and in order to ensure continuity in providing support to Ukraine, this Decision should enter into force as a matter of urgency on the day of its publication in the *Official Journal of the European Union* and should apply from the date of its adoption,

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision (EU) 2024/1447 is amended as follows:

(1) Article 1, the first sentence is replaced by the following:

'Article 1

Approval of the assessment of the Ukraine Plan

The Commission assessment of the Ukraine Plan, on the basis of the criteria set out in Article 18 of Regulation (EU) 2024/792, is approved.'

(2) the Annex is replaced by the text set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its publication in the *Official Journal of the European Union*.

It shall apply from the date of its adoption.

Done at Brussels,

For the Council
The President