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COVER NOTE

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

Subject: Proposal for a COUNCIL IMPLEMENTING DECISION amending
Implementing Decision (EU) 2024/1447 on the approval of the
assessment of the Ukraine Plan

Delegations will find attached document COM(2025) 537 final.

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Brussels, 18.9.2025
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Proposal for a

COUNCIL IMPLEMENTING DECISION

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

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 Facility¹ 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) 2024/1447².
- (2) Since then, in accordance with Articles 24 and 25 of Regulation (EU) 2024/792, EUR 6 000 000 000 has been disbursed to Ukraine as exceptional bridge financing, and EUR 1 890 000 000 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 14 995 446 398 has been disbursed to Ukraine in the first four instalments under the Plan pursuant to Article 26(4) of Regulation (EU) 2024/792.
- (3) The situation in Ukraine has remained very challenging. The continuation of Russia’s war of aggression delays the economic recovery and reconstruction of Ukraine and is putting enormous pressure on its administrative capacities. Consequently, some qualitative and quantitative steps are partially no longer achievable by Ukraine, particularly in terms of their timing.
- (4) On 7 August 2025, after consulting the Verkhovna Rada, Ukraine proposed amendments to the Plan pursuant to Article 20(1) of Regulation (EU) 2024/792 on

¹ Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility (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, 14.5.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/1447/oj).

grounds that the Plan is partially no longer achievable because of objective circumstances.

- (5) The amendments to the Plan proposed by Ukraine concern 46 qualitative and quantitative steps out of the total 146 steps set out in Implementing Decision (EU) 2024/1447. The amendments refer to steps due to be implemented between Q3-2025 and Q4-2027. For 10 steps, Ukraine proposed a delay to the initial deadline, whereas four steps were advanced. The description of 36 steps has been slightly amended, out of which 14 were linked to clerical errors. Two steps were each split into two, two steps were merged into one and one step linked to an interim target was deleted. Investment allocations have been lowered to reflect alternative donor sources for specific investments or a lower demand than initially expected, allowing the amounts to be re-allocated to general budget support. Such re-allocation reflects and helps address the fiscal pressures created by the extension of the war. Consequently, the total number of steps in the Plan and the initial number of reforms and investments did not change. Some amendments were proposed to the arrangements for the implementation, monitoring and reporting on the Plan without any impact on the initial assessment of the Commission.
- (6) In accordance with Article 18 of Regulation (EU) 2024/792, the Commission has assessed the relevance, comprehensiveness, and appropriateness of the amended Plan. In carrying out the assessment, the Commission acted, as much as possible, in cooperation with Ukraine. The Commission assessed in particular whether the amended Plan represents a needs-based, comprehensive and adequately balanced response to the objectives of the Ukraine Facility, whether it contributes to and is consistent with addressing the relevant challenges identified in the context of the Ukraine's Union accession path, whether its measures are consistent with the general principles of the Ukraine Facility set out in Article 4 of Regulation (EU) 2024/792, and whether it meets Ukraine's recovery, reconstruction and modernisation needs. The proposed amendments maintain the Plan's ambition to contribute to climate change mitigation and adaptation, and to the promotion of the rule of law, contribute to social objectives and gender equality and the empowerment of women and girls. The amended Plan does not affect the current arrangements for the protection of the financial interest of the Union. Finally, the Commission assessed whether the Verkhovna Rada has been duly consulted in accordance with Ukraine's national legal framework, whether the amended Plan takes into consideration, where appropriate, the inputs of stakeholders, and whether it ensures that other donors are able to support its objectives.
- (7) The Commission considers that the amendments put forward by Ukraine do not affect the positive assessment of the Plan set out in Implementing Decision (EU) 2024/1447 as regards the 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).

- (8) Pursuant to Article 20(3) of Regulation (EU) 2024/792, the Commission considers that the amendments put forward by Ukraine are justified.
 - (9) Pursuant to Article 7 of the Regulation (EU) 2024/792, it is possible for Member States, third countries, international organisations, international financial institutions, or other sources, to provide additional contributions to the Ukraine Facility, including to the Plan.
 - (10) Pursuant to Article 7 of the Regulation (EU) 2024/792, the Kingdom of Sweden ('Sweden') will provide SEK 750 000 000, that is the equivalent of approximately EUR 67 000 000³, as additional financial contribution to Pillar I of the Ukraine Facility in the form of non-repayable financial support. The contribution constitutes external assigned revenue. The Commission is responsible for managing that contribution in accordance with the procedures applicable to the expenditure of the Union, in particular, under Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council⁴ and Regulation (EU) 2024/792.
 - (11) The contribution from Sweden should be made available to Ukraine subject to entry into force of the transfer agreement signed between Sweden and the Commission and cashing of the related financial contribution. That amount is allocated to the seventh, eighth and ninth quarterly instalments of the Plan and is expected to be disbursed subject to the satisfactory fulfilment of the relevant qualitative and quantitative steps. The amounts of the seventh, eighth and ninth instalments of the Plan will be adjusted accordingly to take into account the final amount expressed in euro resulting from the application of the currency exchange rate at the time.
 - (12) The Commission finds that the Plan satisfactorily complies with the criteria for assessment set out in Article 18(3) of Regulation (EU) 2024/792, and the amended Plan should be positively assessed. Therefore the assessment should be approved and the qualitative and the quantitative steps necessary to implement the Plan and the amount to be made available from the Union for the implementation of the amended Plan should be set out.
 - (13) Implementing Decision (EU) 2024/1447 should therefore be amended accordingly;
- HAS ADOPTED THIS DECISION:

Article 1

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

Article 1 is replaced by the following:

³ Precise amount will be calculated based on the official exchange rate at the time of the transfer of the contribution.

⁴ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.09.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>)

‘Article 1

Approval of the assessment of the Ukraine Plan

The Commission assessment of the amended Ukraine Plan on the basis of the criteria set out in Article 18 of Regulation (EU) 2024/792 is approved. The reforms and investments projects described in the amended Ukraine Plan, the arrangements and timetable for monitoring and implementation of the Ukraine Plan, including the qualitative and quantitative steps, and the arrangements for providing the Commission, OLAF, the European Court of Auditors and, where applicable, the European Public Prosecutor’s Office with full access to the underlying documents and data are set out in the Annex to this Decision.’;

(2) in Article 2, the following paragraph 4 is added:

‘4. An additional financial contribution in the form of non-repayable support amounting to EUR 67 000 000, shall be made available to Ukraine pursuant to Article 7 of Regulation (EU) 2024/792. The additional financial contribution shall be implemented in accordance with the same rules and conditions as the amount referred to in paragraph 1 of this Article.’;

(3) 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 adoption.

Done at Brussels,

*For the Council
The President*