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Subject: EUROPEAN UNION COMMON POSITION
- Cluster 3: Competitiveness and inclusive growth

ACCESSION NEGOTIATIONS

Ukraine

EU COMMON POSITION

(following Ukraine's Negotiating Position AD 30/26 CONF-UA 6)

Negotiating Cluster: 3

Competitiveness and inclusive growth

Including chapters 10 - Digital transformation and media, 16 - Taxation, 17 - Economic and monetary policy, 19 - Social policy and employment, 20 - Enterprise and industrial policy, 25 - Science and research, 26 - Education and culture, 29 - Customs union

This position of the European Union is based on its general position for the Accession conference with Ukraine (AD 9/24 CONF-UA 2), and is subject to the negotiating principles endorsed therein, in particular:

- any view expressed by either Ukraine or the EU on a specific chapter of the negotiations will in no way prejudice the position which may be taken on other chapters;
- agreements reached in the course of negotiations on specific chapters, even partial ones, may not be considered as final until an overall agreement has been reached for all chapters;

as well as to the requirements set out in points 5, 12, 42, 49, 50, 51 and 52 of the Negotiating Framework.

The EU encourages Ukraine to continue the process of alignment with the EU *acquis* and its effective implementation and enforcement, and in general to develop already before accession policies and instruments as close as possible to those of the EU.

The EU notes that Ukraine, in its position AD 30/26 CONF-UA 6, accepts the EU *acquis* under Cluster 3 as in force on 7 October 2026 and declares that it will be ready to implement it by the date of its accession to the European Union, except for areas in chapters 16 and 17, where Ukraine requested transitional periods as set out below.

As an overall response to Ukraine's requests for transitional periods and derogations, the EU recalls its general negotiating position that transitional measures are exceptional, limited in time and scope, and accompanied by a plan with clearly defined stages for the application of the EU *acquis*. They must not involve amendments to the rules or policies of the EU, disrupt their proper functioning, or lead to significant distortion of competition in the internal market.

1. Chapter 10 – Digital transformation and media

The EU welcomes Ukraine's well-structured **institutional set-up** and high level of alignment with EU policy objectives and invites Ukraine to ensure full alignment with the objectives of the Digital Decade. The EU notes Ukraine's progress in the field of digital transformation, [in particular regarding the digitalisation of public services]. The EU positively notes Ukraine's transposition of the roaming *acquis*, which enabled accession to the Roam Like at Home area, as of 1 January 2026. The EU invites Ukraine to make full use of the Digital Europe Programme.

The EU notes Ukraine's partial alignment with the EU *acquis* related to **electronic communication and information technologies**. The EU welcomes Ukraine's high level of alignment with the EU *acquis* related to the roaming *acquis*, and partial alignment to electronic identification, open data and radio spectrum policy. The EU invites Ukraine to strengthen efforts to continue its alignment and invites Ukraine to take all necessary steps to fully implement the EU *acquis*, including freeing of the 700 MHz band from TV broadcasting, as well as the EU *acquis* on 800 MHz, once martial law is lifted.

The EU notes Ukraine's partial alignment with the EU *acquis* related to **digital services**. The EU welcomes initial steps to align with the Digital Services Act, Digital Market Act and the Business to Platform Regulation and invites Ukraine to continue its effort, notably with the Digital Services Act. The EU takes note of Ukraine's request for technical assistance to establish a competent regulatory authority covering, among others, the implementation of digital services.

The EU notes Ukraine's partial alignment with the EU *acquis* related to **digital trust and cyber security**. The EU invites Ukraine to align to the EU Digital Identity Framework (EUDI) and to continue aligning to the NIS2 Directive. In addition, the EU encourages Ukraine to continue implementing the 5G Cybersecurity Toolbox.

The EU welcomes Ukraine's high level of alignment with the EU *acquis* related to **audio-visual media** services in general, and partial alignment related to media *acquis* as such. The EU underlines the need for Ukraine to treat the full alignment with the Audiovisual Media Services Directive and the European Media Freedom Act as a matter of priority.

In addition, the EU notes Ukraine is not aligned with the EU *acquis* on **artificial intelligence** and **semiconductors** and invites Ukraine to align with the EU Artificial Intelligence Act, and to take necessary steps to align with the *acquis* on semiconductors.

The EU welcomes that Ukraine has in place a legal and strategic framework for **fighting corruption in digital transformation and media**. The EU encourages Ukraine to maintain a monitoring system in place ensuring the implementation of the framework, paying particular attention to the media sector.

2. Chapter 16 – Taxation

The EU takes note of Ukraine's request for transitional periods regarding:

- a. A transitional period regarding the EU excise duty rules, not to apply the exemptions, in particular in relation to:
 - 1) Article 14(1)(c) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity, regarding the implementation of an exemption from excise duty for energy products supplied for use as fuel for the purposes of navigation within Community territorial waters (including fishing), other than for private pleasure craft, and electricity produced on board vessels.

The EU considers that more detailed information will be required before the EU can take a position on this request. In particular, the EU invites Ukraine to specify the timeframe of the requested transitional period, present a plan to meet the EU excise duty rules on exemptions regarding specific energy products and provide a track record of its implementation after the transitional period.

- 2) Subparagraphs (a), (e), and (f) of Article 27(1) of Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages.

The EU considers that more detailed information will be required before the EU can take a position on this request. In particular, the EU invites Ukraine to specify the timeframe of the requested transitional period, present a plan to meet the EU excise duty rules on exemptions regarding specific alcohol and alcoholic beverages and provide a track record of its implementation after the transitional period.

- b. A transitional period regarding the common system of taxation applicable to interest and royalty payments made between associated companies in different Member States.

The EU considers that more detailed information will be required before the EU can take a definitive position on this request. In particular, the EU invites Ukraine to specify the timeframe of the requested transitional period and submit further information concerning the impact of applying or delaying the application of the common system of taxation on cross-border interest and royalty payments for tax income and attractiveness of Ukraine as an investment destination.

The EU proposes to return to the request at a later stage of the negotiations.

The EU notes that Ukraine's legislation is partially aligned with the EU *acquis* on **indirect taxation**. The EU invites Ukraine to bring its VAT legislation in line with the EU *acquis*, in particular by revising the scope of application of VAT reduced rates and exemptions, and by strengthening the VAT administration system. Moreover, the EU underlines that Ukraine should align its legislation with the EU *acquis* on excise duties regarding energy products, manufactured tobacco, and alcohol and alcoholic beverages. This includes implementing a timeline to gradually align with the EU excise duty rates. Furthermore, Ukraine needs to bring its tax warehousing system for alcohol and alcoholic beverages, manufactured tobacco and energy products in line with the EU *acquis*. Ukraine also needs to align with the Directive concerning indirect taxes on the raising of capital, and further alignment is needed on car taxation.

The EU notes that Ukraine's legislation is partially aligned with the EU *acquis* on **direct taxation**, including the Merger Directive, the Parent Subsidiary Directive, the Interest and Royalties Directive, the Anti-Tax Avoidance Directive, the Directive on Tax Dispute Resolution Mechanism, and the Directive on the common system of taxation for parent companies and subsidiaries in different Member States. The EU underlines that all taxpayers exercising their free movement rights under the Treaty on the Functioning of the European Union must be treated equally, and any national tax legislation which discriminates non-resident taxpayers in comparison to resident taxpayers must be eliminated by the time of accession.

The EU notes that Ukraine's tax system is partially aligned with the EU *acquis* on **administrative cooperation and digitalisation**. The EU underlines the need to further align with EU requirements on mutual assistance and administrative cooperation and strengthen efforts to achieve interconnection and interoperability with EU digital systems.

The EU welcomes that Ukraine has in place the structures and tools to **combat corruption within the tax system**. The EU stresses that Ukraine needs to further prioritise corruption prevention and prosecution by enhancing the integrity and professionalism of tax authorities, limiting discretionary powers, and closing existing loopholes that facilitate tax evasion. The EU further invites Ukraine to reinforce the capacity of law enforcement institutions to investigate and prosecute corruption cases related to taxation.

The EU underlines the need to sustain the implementation of the reform measures under the National Revenue Strategy 2024-2030.

3. Chapter 17 – Economic and monetary policy

As foreseen in the Negotiating Framework, after accession Ukraine will not immediately become part of the euro area and Eurosystem.

The EU welcomes Ukraine's high level of alignment with the EU *acquis* on **monetary policy**, particularly regarding the prohibition of privileged access of the public sector. The EU invites Ukraine to take the necessary steps to fully align its legislation with the EU *acquis* on central bank independence. In particular, the EU underlines the need for Ukraine to ensure the personal independence of the National Bank of Ukraine (NBU) Governor and the members of its decision-making bodies, especially regarding clearly defined grounds of dismissal in line with the EU *acquis* and access to judicial review, and to take steps to eliminate any governmental or parliamentary influence over the NBU's governance and decision-making bodies. The EU recalls that Ukraine needs to ensure the NBU's full compliance with the prohibition of monetary financing once martial law is lifted. As outlined in the Negotiating Framework, Ukraine will not automatically join the euro area and the Eurosystem upon accession. Regarding **economic policy**, the EU notes that Ukraine is progressively strengthening its fiscal governance and is partially aligned with the EU *acquis* on the fiscal coordination and surveillance, public sector accounting and statistics, macroeconomic and budgetary forecasting, numerical fiscal rules, transparency of general government finances, and the scope of national budgetary frameworks. The EU stresses that further efforts are needed to improve the quality of macroeconomic and government finance statistics, refine the forecasting process, establish an independent fiscal institution, and align budget legislation and practices with the EU *acquis* on national budgetary frameworks. Efforts are also needed to ensure the timely submission of high-quality data under the Macroeconomic Imbalance Procedure.

The EU welcomes the existence of a legislative and institutional framework to **combat corruption in economic and monetary policy** but stresses the importance of ensuring robust implementation and close monitoring of anti-corruption measures across all the relevant institutions.

4. Chapter 19 – Social policy and employment

The EU notes Ukraine's partial alignment with the **European Pillar of Social Rights**. The EU notes that Ukraine is committed to the EU policy and principles guiding its social and employment policies. The EU invites Ukraine to work toward further alignment with the European Pillar of Social Rights, and its implementation, including through the adoption of new strategies, data collection tools and ensuring that all available instruments are used to promote the implementation and achievement of the Pillar's objectives, including equal opportunities, fair working conditions and social protection and inclusion.

The EU notes that Ukraine is partially aligned with the EU *acquis* on **labour law**¹ and encourages Ukraine to further align with it. Further alignment is needed in the areas of information, consultation and participation of workers, working conditions, working time and labour law in transport, as well as posting of workers, while alignment with the EU *acquis* on transfer of undertakings needs to be completed. The EU underlines the need for Ukraine to strengthen administrative capacities for enforcement and inspection, aligning with international labour standards.

¹ For the assessment on the EU *acquis* on working conditions, working time and posting of workers in the field of road transport, see EU position on Cluster 4, Chapter 14 (Transport).

The EU notes Ukraine's partial alignment with the EU *acquis* on **health and safety at work**. The EU also notes that further alignment with the EU *acquis* on health and safety at work is needed, including with the Framework Directive, the workplace directive, mineral-extracting industries through drilling directive, as well as directives covering specific risks including chemical, biological and physical agents, such as the asbestos at work directive, the carcinogens, mutagens or reprotoxic substances directive, and the electromagnetic fields directive. Ukraine needs to align with directives on work on board fishing vessels, medical treatment on board vessels, and Sharps Injuries in Hospitals and Healthcare Sector. Ukraine needs to ensure incorporating in national legislation also the updates brought to EU OSH Directives, whenever they have not yet been incorporated. Particular attention also needs to be paid to the personal scope of application of existing and future national OSH legislation, to ensure that it is consistent with the personal scope of EU OSH Directives. Ukraine has a low level of preparation regarding the institutional aspects of health and safety at work. It needs to strengthen administrative capacities for enforcement and inspection, aligning with international labour standards.

The EU notes that Ukraine has a basic institutional and legal framework for **social dialogue** in place. The EU underlines the need for Ukraine to take measures to strengthen its institutional framework in line with EU standards and practices on social dialogue, enhance both bipartite and tripartite social dialogue, promote collective bargaining and ensure capacity building for social partners.

The EU notes that regarding **employment policy**, Ukraine is partially aligned with the EU *acquis* on the general framework for employment policies, social economy and just transition, as well as on employment support schemes and youth employment. The EU recalls the need to further strengthen active labour market measures and employment support schemes, especially for youth, long-term unemployed and vulnerable groups, including workers with disabilities. Legislative framework and institutional capacity also need to be strengthened, especially the functional capacity of the State Employment Service. Regarding just transition, the EU underlines that Ukraine needs to ensure a whole-of-society and whole-of-government approach when implementing the EU2030 and most importantly, 2050 climate mitigation and adaption, as well as emission cutting commitments, with particular attention to the distributional impact of the transition towards climate neutrality on the most vulnerable population groups, leaving no one behind.

The EU notes that Ukraine is partially aligned with the EU *acquis* on institutional aspects of **social protection and social inclusion**. The EU also notes that Ukraine is partially aligned with the EU policy on long-term care, and child protection and care. The EU invites Ukraine to strengthen the social protection system and improve access to it, as well as to implement the strategy on the right of every child to grow up in a family environment and further develop its childcare services. The EU invites Ukraine to ensure equitable and affordable access to high-quality long-term care services for all in need, alongside support for informal carers, and progress with de-institutionalisation and support of independent living of persons with disabilities, including older persons with disabilities and children with disabilities.

The EU notes that Ukraine is partially aligned with the EU *acquis* on **non-discrimination**, and on **equal treatment between women and men in employment and social policy**. The EU invites Ukraine to further align its legislation with the EU *acquis* and take measures to address these issues, inter alia the gender pay gap and the limited representation of women in decision-making positions. The EU invites Ukraine to ensure implementation of the relevant measures and effective equality between women and men in employment and social policy.

The EU notes that Ukraine's institutional and legislative framework is not aligned with the EU *acquis* on the **European Social Fund (ESF)**. The EU invites Ukraine to enhance capacities within state bodies to ensure their readiness to manage the ESF.

The EU notes that Ukraine has in place measures and programmes to **fight against corruption in the social and employment field** and stresses that implementation and effectiveness of such measures should be ensured, together with strengthening internal control systems and the administrative capacities. Further alignment with EU *acquis* on whistleblower protection is needed, alongside steps to enhance integrity in labour inspections and accountability in labour inspections and social assistance spending.

5. Chapter 20 – Enterprise and industrial policy

The EU notes that Ukraine is partially aligned with **horizontal aspects of EU industrial policy**, in particular good progress was made in aligning industrial policy goals to the EU's policy goals. The EU invites Ukraine to continue to pursue alignment with the horizontal aspects. The EU underlines Ukraine's progress in digitalisation of public services, green growth, and sector specific development. The EU further invites Ukraine to maintain its focus on adopting EU best practices and policies across these areas, reinforcing its commitment to sustainable development and a strategic, institutionally dedicated digital transition of the private sector.

The EU notes that in the field of **enterprise policy and instruments**, Ukraine is partially aligned with the EU SME policy and instruments. The EU notes that Ukraine needs to shift its focus to the implementation, especially in complex reforms. While Ukraine is actively participating in the SME Pillar of the Single Market Programme (SMP), which include Enterprise Europe Network, Erasmus for Young Entrepreneurs, and EuroClusters, the EU invites Ukraine to ensure synergies between the SME Pillar actions and national-level actions in support of SMEs.

The EU notes that alleviating obstacles to participation in EU programmes like the SMP and building synergies between the SME Pillar actions and national-level actions in support of SME could enhance the appeal of initiatives like the EYE programme and EU-Ukraine cluster partnerships. The EU further invites Ukraine to ensure full alignment with the EU *acquis* on late payments.

The EU notes Ukraine's partial alignment with the EU *acquis* on **industry sectors**. The EU welcomes Ukraine's progress on aligning with the EU *acquis* in several industrial sectors, with significant efforts in areas such as raw materials. The EU welcomes Ukraine's efforts towards alignment with the objectives of EU space policy and relevant instruments. The EU invites Ukraine concerning the construction sector to establish a robust market surveillance system. The EU also invites Ukraine to continue efforts in all sectors where further alignment with the EU *acquis* is required, including tourism, construction, mining, raw materials, textiles, defence and the steel industry.

The EU stresses that Ukraine should ensure the fair, market-oriented, and **non-discriminatory functioning of industries**, in line with EU rules and standards, notably with EU State Aid rules, and stresses that this process will be monitored in articulation with Chapter 8 (Competition policy). Ukraine needs to tighten oversight mechanisms and demonstrate tangible impact in reducing corruption especially in high-risk sectors, including construction and raw materials, strengthen business integrity in both private and state-owned enterprises, as well as ensure genuine competition, transparency and integrity in the privatisation of public assets.

6. Chapter 25 – Science and research

The EU notes that Ukraine is partially aligned with the EU *acquis* on **research and innovation policy** and welcomes that Ukraine is fully associated to the Union flagship Framework Programme for Research and Innovation – Horizon Europe and is on a good path towards further increasing its participation in the Framework programme. The EU invites Ukraine to strengthen its research and innovation ecosystem and the necessary accompanying measures. The EU encourages Ukraine to take measures to promote science-business cooperation and take further measures to integrate the Ukrainian innovation ecosystem and make progress to improve the performance in the European Innovation Scoreboard. The EU further invites Ukraine to develop and implement Smart Specialisation Strategies.

The EU welcomes that Ukraine is progressing well in **Horizon Europe Framework Programme for Research and Innovation** and the achievement of the European Research Area. The EU invites Ukraine to reach out to and engage an even larger set of stakeholders – particularly in the field of innovation. The EU notes Ukraine is moderately prepared in its integration into the European Research Area and invites Ukraine to further strengthen its capacity to further integrate into the European Research Area.

The EU welcomes that Ukraine has in place a strategic and legal effective framework to **fight corruption in research and science**. The EU stresses that Ukraine needs to strengthen its effectiveness by building capacities and monitoring of subordinated bodies and strengthening controls on the use of state funds, the management of public assets and conflicts of interest.

7. Chapter 26 – Education and culture

The EU notes Ukraine's partial alignment with the EU *acquis* on **education and training**. The EU notes Ukraine's interest in associating to Erasmus+. The EU underlines the need for Ukraine to maintain sufficient budget for education in line with its ambitions and targets. The EU invites Ukraine to undertake further efforts regarding data collection and the use of Education Management Information System for policymaking, ensuring full interoperability across education sub-sectors and regular public reporting. The EU underlines the need for Ukraine's reform of early childhood education and care to be financially sustainable and to ensure continued, inclusive and affordable access to quality education and care for all children. The EU invites Ukraine to make further efforts to implement competency-based education, support teachers and trainers with adequate tools and training to effectively provide high quality learning, and to strengthen digital skills at all levels of education. The EU further invites Ukraine in the field of higher education to fully implement the Bologna key commitments and to align with the Tirana and Rome Communiqués particularly regarding the social dimension and academic values. The EU notes that Ukraine needs to prioritise the transition to institutional accreditation of higher education institutions. The EU recalls that Ukraine has to make sufficient progress in reaching the targets as established under the European Higher Education Area and to put in place a monitoring system that reliably tracks them.

The EU notes Ukraine's partial alignment with the EU *acquis* on **Vocational Education and Training** (VET) and skills for employability and lifelong learning. The EU underlines the need for Ukraine to ensure sufficient resources for the optimisation of the VET system in line with the needs of the labour market, improving participation of girls and vulnerable groups, including capacity building and increasing the numbers and improving the quality of VET teachers. The EU invites Ukraine to reinforce coordination of lifelong learning and expand opportunities thereof. The EU invites Ukraine also to promote the uptake of micro-credentials and to consider initiating individual learning accounts. The EU welcomes that Ukraine joined the European Alliance for Apprenticeships in 2025 and invites Ukraine, through this participation, to implement the 2018 Council Recommendation on a European framework for quality and effective apprenticeships.

The EU welcomes Ukraine's good progress on **youth** while noting its partial alignment with the respective EU *acquis*. The EU invites Ukraine to continue prioritising youth work and youth participation, and to continue adhering to the European Youth Work Agenda as central objectives. The EU also invites Ukraine to ensure effective implementation of strategic objectives at national and local levels.

The EU notes Ukraine's partial alignment with the EU *acquis* on **sports** and stresses that Ukraine needs to continue the legislative alignment with the EU sports *acquis* and strengthen integrity measures in sport, including anti-doping, good governance, and prevention of match-fixing.

The EU notes Ukraine's partial alignment with the EU *acquis* on **culture** and welcomes that Ukraine is fully associated to Creative Europe, the Union's flagship programme to support the cultural and creative sectors. The EU invites Ukraine to implement the Strategy for the development of Ukrainian culture 2025-2030 effectively, ensure alignment with Directive 2014/60/EU on the return of cultural objects and strengthen institutional capacity to monitor policy outcomes. The EU invites Ukraine to adopt clear, transparent, and effective cultural heritage protection and anti-trafficking measures, and ensure their enforcement. The EU invites Ukraine to continue providing cultural and creative organisations and professionals with opportunities to cooperate with their peers in EU countries, notably by continuing its participation in the EU's programme to support the cultural and creative sectors.

The EU welcomes Ukraine's progress regarding the **fight against corruption in education, youth, sport and culture**. The EU further invites Ukraine to tackle corruption primarily in higher education, youth, sport and cultural heritage. Moreover, the EU invites Ukraine to ensure the integrity and accountability of local and subordinate bodies, including education, youth, sport and cultural institutions.

8. Chapter 29 – Customs union

The EU welcomes Ukraine's progress in its alignment with the EU *acquis* on the **customs legislation**. The EU takes positive note of the high level of alignment of the Ukrainian Customs Code with the Union Customs Code. The EU underlines the need for Ukraine to further align its legal framework with the EU *acquis* in this area. Ukraine should continue aligning its national legislation with the Union Customs Code and its secondary legislation as well as other Union customs legislation on reliefs from customs duty, on the customs enforcement of intellectual property rights, cultural goods, cash, drug precursors and dual use goods.

The EU welcomes Ukraine's sufficient **administrative and operational capacity** to perform its current customs tasks. The EU invites Ukraine to reinforce further its administrative and operational capacity and staff ahead of the accession. The EU underlines the need for Ukraine to continue developing and upgrading its existing IT systems, in line with EU requirements, to enable interoperability with the EU digital customs environment, as committed in the Reform Plan 2024-2030 of the State Customs Service (SCS). The EU recalls the need for Ukraine to assign sufficient financial and human resources to all ongoing and planned IT developments, including those related to further evolutions of the EU digital customs environment.

The EU stresses that Ukraine needs to continue strengthening its **anti-corruption framework in the customs field**. Ukraine will need to improve risk management, and enhance cooperation between national authorities and agencies, as well as improve the effective implementation and enforcement of sanctions for misconduct. Additionally, prioritising the timely implementation of the SCS reform and introducing measures to reduce corruption risks in regional and local offices is crucial.

In view of the present state of Ukraine's preparations, and subject to Ukraine meeting the interim benchmarks on Cluster 1, the EU notes that, on the understanding that Ukraine has to continue to make progress in the alignment with and implementation of the EU *acquis* covered by the following chapters, and without prejudice to any additional conditions established in the further benchmarks defined for Cluster 3, these may only be provisionally closed once it is agreed by the EU that the following benchmarks are met:

Chapter 10 – Digital transformation and media

- Ukraine has aligned its national legislation with the EU *acquis* on electronic communications – including the provisions on the independence of the National Regulatory Authority, on digital services and markets, digital trust and cybersecurity, data, semi-conductors, artificial intelligence and audiovisual media services.
- Ukraine has demonstrated that it has sufficient administrative capacity to enforce national legislation aligned with the EU *acquis* in the fields of electronic communications, digital services and markets, digital trust and cybersecurity, data, semi-conductors, artificial intelligence and audiovisual media services. By the time of accession, Ukraine ensures full compliance with media *acquis* requirements to ensure media freedom and pluralism. Ukraine also ensures the proper administrative capacity and the full independence of the respective national regulatory authorities, by the time of accession.

Chapter 16 – Taxation

- Ukraine has an advanced level of alignment with the EU *acquis* in the areas requiring further alignment, particularly in direct and indirect taxation, including VAT, excise duties, car taxation, as well as in administrative cooperation in the field of taxation. This includes adopting and implementing a timeline to gradually align with EU rules in the fields of VAT and excise duties on energy products, alcohol and alcoholic beverages and manufactured tobacco, ensuring alignment with the scope, exemptions, and minimum amount rates. This also includes the adoption and implementation of rules on exchange of information, anti-abuse and business taxation. Ukraine has made its simplified tax regime compliant with the EU *acquis*.
- Ukraine has demonstrated that it possesses adequate administrative capacity with high standards of integrity within the tax administration, sufficient staffing levels, and the necessary infrastructure at both central and local levels to implement and enforce tax legislation and to ensure effective tax collection and sustained efforts to fight corruption in the tax administration. Ukraine has demonstrated that the Central Liaison Office and the Central Excise Liaison Office have the appropriate structures and arrangements in place to be sufficiently staffed and operational upon accession.
- Ukraine has made sufficient progress in developing its tax administration's IT supporting systems, including those related to interconnectivity and interoperability with relevant EU systems – including those for the administration of VAT and excise duties – and in establishing the necessary IT systems for administrative tax cooperation and information exchange in the field of taxation.

Chapter 17 – Economic and monetary policy

- Ukraine has aligned its legal framework with the EU *acquis* in order to ensure full independence of the National Bank of Ukraine (NBU) and the prohibition of monetary financing of the public sector, and to enable the NBU's integration into the European System of Central Banks.
- Ukraine has aligned its legal framework in order to comply with EU requirements on national budgetary frameworks.

Chapter 19 – Social policy and employment

- Ukraine has aligned its legislation in the fields of labour law and health and safety at work with the EU *acquis* and has demonstrated that adequate administrative structures and enforcement capacity will be in place by the time of accession to implement correctly the EU *acquis* on labour law and health and safety at work, particularly through strengthening of the labour inspection system.
- Ukraine has aligned with the EU *acquis* on social protection and inclusion, and on non-discrimination and on equal treatment between women and men in employment and social policy, and demonstrates that adequate administrative structures, administrative and enforcement capacities will be in place by the time of accession.
- Ukraine has demonstrated that it has adequate capacity to ensure effective implementation and enforcement of legislation and policy framework in the areas of employment and social policies, including planning and operational capacities, to foster an effective social dialogue, as well as to ensure capacities for the future management of the European Social Fund.

Chapter 20 – Enterprise and industrial policy

- Ukraine has put in place and starts to implement a comprehensive industrial strategy in compliance with the corresponding EU policies.
- Ukraine has demonstrated it has adequate administrative capacities and level of coordination between the concerned ministries and agencies.

Chapter 25 – Science and research

- Ukraine has demonstrated it has the necessary implementing capacities to ensure, as soon as circumstances allow it, an increase of investment in research and science, notably public funding.
- Ukraine has demonstrated that it has put in place structures to strengthen the research and innovation eco-systems, the development and implementation of smart specialisation strategies and measures to enhance cooperation between the private and public sectors in research and innovation.
- Ukraine has adopted and progresses in the implementation of the European Research Area roadmap for 2025-2027.

Chapter 26 – Education and culture

- Ukraine has demonstrated that it has put in place the necessary institutional and policy framework, corresponding budget planning, and anti-corruption measures, aimed at fulfilling the EU policy objectives in the fields of education and training, including vocational education and training, youth, sports and culture. This includes measures towards closing the gap with the targets established under the European Education Area and building progressively a reliable and interoperable monitoring system that tracks outcomes across all education sub-sectors.

Chapter 29 – Customs union

- Ukraine has an advanced level of alignment with the areas requiring further alignment, in particular the Union Customs Code and the corresponding secondary legislation as well as other Union customs legislation such as on reliefs from customs duty and on the customs enforcement of intellectual property rights, cultural goods, cash, drug precursors and dual use goods.
- Ukraine has demonstrated that it has adequate administrative and operational capacity with high standards of integrity and performance of the customs administration as well as the required infrastructure in its central, regional and local customs offices to implement and enforce its customs legislation, to effectively control and supervise cross-border movements and to ensure sustained efforts to fight corruption in the customs sector including through the completed reform of the State Customs Service, including the re-attestation of staff.
- Ukraine has demonstrated sufficient progress in the preparation and development of the digital customs systems required for the implementation of the Union Customs Code and other Union customs legislation, through the implementation of the Reform Plan 2024-2030 of the State Customs Service (SCS) and by ensuring the necessary budgetary and human resources allowing the development of these digital customs systems and their interoperability with the EU digital customs environment.

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Monitoring of progress in the alignment with and implementation of the EU *acquis* and relevant European standards will continue throughout the negotiations. The EU underlines that it will devote particular attention to monitoring all specific issues mentioned above with a view to ensuring Ukraine's administrative capacity, its capacity to complete legal alignment in all sectors under this cluster, as well as further progress in implementation and enforcement. Particular consideration should be given to the links between the present cluster and other negotiation clusters. A final assessment of the conformity of Ukraine's legislation with the EU *acquis* and relevant European standards as well as of its implementation capacity can only be made at a later stage of the negotiations. In addition to all the information the EU may require for the negotiations in this cluster, and which is to be provided to the Conference, the EU invites Ukraine to provide regularly detailed written information to the Association Council on progress in the implementation of the EU *acquis*.

In view of all the above considerations, the Conference will have to return to this cluster at an appropriate moment.

Furthermore, the EU recalls that there may be new EU *acquis* between 7 October 2026 and the conclusion of the negotiations.
