Council of the European Union

Brussels, 20 July 2026
(OR. en)

10767/26

Interinstitutional File:
2026/0167(NLE)

RESUA 19
FIN 914
ECOFIN 846
ELARG 109
COEST 494
DEVGEN 108
UA PLATFORM 19

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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

COUNCIL IMPLEMENTING DECISION (EU) 2026/…

of …

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,

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

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[3] implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027.

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[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] Regulation (EU) 2026/467 of the European Parliament and of the Council of 24 February 2026 implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027 (OJ L, 2026/467, 26.2.2026, ELI: http://data.europa.eu/eli/reg/2026/467/oj).

(4) In accordance with Regulation (EU) 2026/467 and by virtue of Council Implementing Decision (EU) 2026/919[4], assistance 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 the financing needs identified by Ukraine in that Strategy for the period up to 31 December 2026.

(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 part of the Plan is no longer achievable because of objective circumstances. The proposed amendments take into account additional amounts available from the Ukraine Support Loan.

[4] 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).

(7) The proposed amendments concern 34 of the 146 qualitative and quantitative steps set out in Implementing Decision (EU) 2024/1447 and relate to steps due to be implemented between Q1 2026 and Q4 2027. For 12 of those steps, Ukraine proposed extending the initial deadline on the grounds that the implementation of the corresponding reforms required more time than initially anticipated and, in particular as regards reforms requiring primary legislation, to allow priority to be given to more urgent reforms. The description of six reform steps has been amended to correct clerical errors and to recalibrate the focus of those reforms. The description or allocation of five investment steps has been amended to reflect changes in the circumstances on the ground resulting from the continuation of Russia's war of aggression. Two steps have each been split into two further steps in order to clarify the content and sequencing of those reforms. Two steps have been deleted and replaced with new reform steps that significantly alter the scope of those reforms. One step has been deleted, as it is no longer linked to the Union *acquis* and is no longer considered a priority by Ukraine. Furthermore, the deletion of those steps was considered necessary to enable legislative work to focus on reforms considered to be of higher priority. Finally, all steps scheduled for Q4 2027 have been brought forward to Q3 2027 to reflect the need for Ukraine to submit the final payment request under the Plan at an earlier stage, thereby allowing the final disbursement under the Ukraine Facility to be made 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 Plan should be updated to reflect that additional budget assistance. As that additional budget assistance covers the financing needs identified by Ukraine in the Ukrainian Financing Strategy for the period ending on 31 December 2026, the timeline for implementation of the additional steps is extended until 31 December 2026.

(9) 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 path towards Union accession, 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.

(10) 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.

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

(12) This Decision should establish the new steps in the Plan. Those new steps aim 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 the energy sector and gradual market integration.

(13) Consequently, the total number of steps in the Plan will increase to 173.

(14) 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 of that contribution in euro was determined on the basis of the exchange rate applicable at the time of the transfer. In order to reflect that final value, it is appropriate to adjust the amounts set out in the Annex to that Implementing Decision.

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

(16) 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 date 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 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. The reforms and investment projects described in the amended Ukraine Plan, the arrangements and timetable for monitoring and implementing the Ukraine Plan, including the qualitative and quantitative steps, and the arrangements for providing the Commission, the European Anti-Fraud Office, 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) 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 …, …

For the Council
The President