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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) 2025/...

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 Facility¹, and in particular Article 20(2) thereof,

Having regard to the proposal from the European Commission,

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>).

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 that positive assessment by Council Implementing Decision (EU) 2024/1447².
- (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 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 remains very challenging. Russia’s continued war of aggression is delaying Ukraine’s economic recovery and reconstruction and placing enormous pressure on its administrative capacities. Consequently, some qualitative and quantitative steps under the Plan are no longer achievable by Ukraine, either partially or totally, particularly in terms of their timing.

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).

- (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 (the ‘proposed amendments’), on grounds that the Plan is partially no longer achievable because of objective circumstances.
- (5) The proposed amendments concern 46 out of the 146 qualitative and quantitative steps set out in Implementing Decision (EU) 2024/1447. The proposed amendments refer to steps due to be implemented between Q3 2025 and Q4 2027. For 10 of those steps, Ukraine proposed extending the initial deadline, and four steps were advanced. The description of 36 steps has been slightly amended, largely to correct 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 to address, the fiscal pressures created by the ongoing war. Consequently, the total number of steps in the Plan and the initial number of reforms and investments has not changed. Some amendments were proposed regarding arrangements for the implementation of, monitoring of and reporting on the Plan, without any impact on the Commission’s initial assessment of the Plan.

- (6) 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.

- (7) 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.
- (8) Pursuant to Article 20(3) of Regulation (EU) 2024/792, the Commission considers that the proposed amendments are justified.
- (9) Pursuant to Article 7 of 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 Regulation (EU) 2024/792, Sweden will provide SEK 750 000 000, which is the equivalent of approximatively EUR 67 000 000, as additional financial contribution to Pillar I of the Ukraine Facility in the form of non-repayable financial support. That 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 the procedures under Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council³ and Regulation (EU) 2024/792.
- (11) The financial contribution from Sweden should be made available to Ukraine subject to the entry into force of a transfer agreement between Sweden and the Commission and the transfer of the related financial contribution. That financial contribution 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 of that financial contribution expressed in euro resulting from the application of the official exchange rate at the time of the transfer.

³ 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, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

- (12) The Commission considers that the proposed amendments satisfactorily comply with the criteria for assessment set out in Article 18(3) of Regulation (EU) 2024/792, and the proposed amendments should be positively assessed. Therefore the assessment should be approved and the qualitative and the quantitative steps necessary to implement the Ukraine Plan, as amended by this Council Implementing Decision, and the additional amount to be made available from the Union should be set out in this Decision in accordance with Article 19 of Regulation (EU) 2024/792.
- (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:

- (1) Article 1 is replaced by the following:

‘Article 1

Approval of the assessment of the Ukraine Plan

On the basis of the criteria set out in Article 18 of Regulation (EU) 2024/792, the Commission assessment of the Ukraine Plan, as amended by Council Implementing Decision (EU) 2025/...⁺, 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.

* Council Implementing Decision (EU) 2025/... of ... amending Implementing Decision (EU) 2024/1447 on the approval of the assessment of the Ukraine Plan (OJ L, ..., ELI: ...).’;

⁺ OJ: Please insert the reference number for this Decision (document ST 13483/25) and complete the corresponding footnote.

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

- ‘4. An additional financial contribution, in the form of non-repayable support amounting to the equivalent in EUR of SEK 750 000 000 at the official exchange rate at the time of the transfer of the contribution by Sweden to the Ukraine Facility, shall be made available to Ukraine pursuant to Article 7 of Regulation (EU) 2024/792.

The additional financial contribution referred to in the first subparagraph of this paragraph shall be implemented in accordance with the rules and conditions applicable to 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 ..., ...

For the Council

The President
