



Council of the
European Union

Brussels, 9 January 2023
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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	6 January 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	ANNEX to the Proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union in the EU-Ukraine Association Council updating Annex XLIV to the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.
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Delegations will find attached document COM(2023) 6 final Annex.

Encl.: COM(2023) 6 final Annex



Brussels, 5.1.2023
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ANNEX

ANNEX

to the

Proposal for a COUNCIL DECISION

on the position to be taken on behalf of the European Union in the EU-Ukraine Association Council updating Annex XLIV to the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.

ANNEX

ANNEX XLIV to Title VI

FINANCIAL COOPERATION, WITH ANTI-FRAUD PROVISIONS

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

The Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive')¹:

- Article 3 – Fraud affecting the Union's financial interests;
- Article 4 – Other criminal offences affecting the Union's financial interests;
- Article 6 – Liability of legal persons;
- Article 7 – Sanctions with regard to natural persons;
- Article 9 – Sanctions with regard to legal persons;
- Article 12 – Limitation periods for criminal offences affecting the Union's financial interests.

Timetable: these provisions shall be implemented by 31 December 2023.

¹ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, OJ L 198, 28.7.2017, p. 29–41.