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COVER NOTE

From: Secretary-General of the European Commission, signed by Ms Martine
DEPREZ, Director

date of receipt: 12 March 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the
European Union

No. Cion doc.: C(2026) 1591 final

Subject: COMMISSION DELEGATED REGULATION (EU) .../... of 12.3.2026
amending the Annex to Regulation (EU) 2019/287 of the European
Parliament and of the Council

Delegations will find attached document C(2026) 1591 final.

Encl.: C(2026) 1591 final



Brussels, 12.3.2026
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COMMISSION DELEGATED REGULATION (EU) .../...

of 12.3.2026

**amending the Annex to Regulation (EU) 2019/287 of the European Parliament and of
the Council**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

The European Union regularly concludes trade agreements with third countries, in which the Parties grant each other preferential treatment. Among such agreements is 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 ('EU-Ukraine Agreement'), which contains¹ mechanisms for the temporary withdrawal of tariff preferences or of other preferential treatment with respect to certain products.

Regulation (EU) 2019/287 of the European Parliament and of the Council of 13 February 2019 ('Bilateral Safeguard Regulation') implements bilateral safeguard clauses and other mechanisms allowing for the temporary withdrawal of preferences in certain trade agreements concluded between the European Union and third countries referred to in the Annex to that Regulation. Where such trade agreements contain specific provisions in relation to safeguard measures or other mechanisms for the temporary withdrawal of tariff preferences or of other preferential treatment that are not in accordance with the Bilateral Safeguard Regulation, those specific provisions should also be listed in the Annex to that Regulation.

The EU-Ukraine Agreement contains such specific provisions on mechanisms allowing for the temporary withdrawal of tariff preferences or of other preferential treatment with respect to certain products. Pursuant to Article 29(4) of the EU-Ukraine Agreement, the EU and Ukraine have agreed to broaden the scope of customs duty elimination in their bilateral trade. In addition, they have agreed on specific mechanisms with respect to the agreed preferences:

- pursuant to Article 2 of Annex I-E of the EU-Ukraine Agreement, Ukraine's negotiated market access is conditional on its alignment with EU agri-food production standards and the non-alignment may lead to suspension of its market access; and
- pursuant to Article 3 of Annex I-E of the EU-Ukraine Agreement, a robust mechanism is agreed enabling the adoption of appropriate measures in situations where imports from the other party may cause or threaten to cause serious economic, societal or environmental difficulties in their territory.

As these specific mechanisms allow for the temporary withdrawal of tariff preferences or of other preferential treatment with respect to certain products, they are covered under Article 14 of the Bilateral Safeguard Regulation. Therefore, it is necessary to amend the Annex to the Bilateral Safeguard Regulation accordingly, by including references to the EU-Ukraine Agreement and to its provisions pertaining to those mechanisms.

Article 15 of the Bilateral Safeguard Regulation empowers the Commission to adopt delegated acts in order to amend the Annex to that Regulation.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

Pursuant to paragraph 4 of the Annex to the Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, appropriate and transparent consultation was carried out. No additional consultations with interested parties or stakeholders, or a preparation of an impact assessment are necessary.

¹ Articles 2 and 3 of Annex I-E to the EU-Ukraine Agreement.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

Article 15 of the Bilateral Safeguard Regulation empowers the Commission to adopt delegated acts in order to amend the Annex to that Regulation, with a view to adding entries relating to an Agreement and the specific bilateral safeguard clauses or other mechanisms, which are contained in trade agreements concluded between the European Union and one or more third countries and which are not in accordance with the Bilateral Safeguard Regulation. The Annex to the Bilateral Safeguard Regulation will be amended to list specific provisions contained in the EU-Ukraine Agreement.

COMMISSION DELEGATED REGULATION (EU) .../...

of 12.3.2026

amending the Annex to Regulation (EU) 2019/287 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/287 of the European Parliament and of the Council of 13 February 2019 implementing bilateral safeguard clauses and other mechanisms allowing for the temporary withdrawal of preferences in certain trade agreements concluded between the European Union and third countries², and in particular Article 15 thereof,

Whereas:

- (1) Regulation (EU) 2019/287 lays down provisions for the implementation of bilateral safeguard clauses and other mechanisms for the temporary withdrawal of tariff preferences or of other preferential treatment contained in certain trade agreements concluded between the Union and one or more third countries and referred to in the Annex to that Regulation. The provisions of Regulation (EU) 2019/287 apply without prejudice to any specific provisions contained in those trade agreements, where such provisions are not in accordance with that Regulation. Such specific provisions contained in certain trade agreements are listed in the Annex to Regulation (EU) 2019/287.
- (2) 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 part³, as amended by the Decision No 3/2025 of the EU-Ukraine Association Committee in Trade configuration of 14 October 2025⁴, (the Agreement) is not listed in the Annex to Regulation (EU) 2019/287 and contains certain provisions on mechanisms allowing for the temporary withdrawal of tariff preferences or of other preferential treatment with respect to certain products, that are not in accordance with Regulation (EU) 2019/287. Consequently, a reference to the Agreement and to its specific provisions should be included in the Annex to Regulation (EU) 2019/287.
- (3) Pursuant to Article 29(4) of the Agreement, the EU and Ukraine have agreed to broaden the scope of customs duty elimination in their bilateral trade. In addition, they have agreed on specific mechanisms with respect to the agreed preferences:
 - pursuant to Article 2 of Annex I-E of the Agreement, Ukraine must align its legislation to specific Union legislation by 31 December 2028. In case Ukraine fails to meet that obligation, the Union may suspend all or part of the preferences granted pursuant to Article 1 of Annex I-E for relevant products; and

² OJ L 53, 22.2.2019, p.1., ELI: <http://data.europa.eu/eli/reg/2019/287/2025-05-11>

³ OJ EU L 161, 29.5.2014, p. 3, ELI: http://data.europa.eu/eli/agree_internation/2014/295/oj.

⁴ OJ L, 2025/2130, 20.10.2025, ELI: <http://data.europa.eu/eli/dec/2025/2130/oj>

- pursuant to Article 3 of Annex I-E of the Agreement, if serious economic, societal or environmental difficulties of a sectoral or regional nature, liable to persist have arisen or threaten to arise in the Union or Ukraine, including in the case of the Union in one or several Member States, as result of imports of a product covered by the additional liberalisation under Article 1 of Annex I-E, the party concerned may take appropriate safeguard measures with respect to the preferences granted under that Article 1.
- (4) Since these specific mechanisms provide for the temporary withdrawal of tariff preferences or other preferential treatment with respect to certain products, they fall within the scope of Article 14 of Regulation (EU) 2019/287, which governs the mechanisms and criteria for such temporary withdrawals.
- (5) Therefore, it is necessary to amend the Annex to Regulation (EU) 2019/287 by including references to the Agreement and to the provisions pertaining to those mechanisms,

HAS ADOPTED THIS REGULATION:

Article 1

The text in the Annex to this Regulation is added to the text in the Annex to Regulation (EU) 2019/287.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12.3.2026

For the Commission
The President
Ursula VON DER LEYEN