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COVER NOTE

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

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Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION establishing the satisfactory fulfilment of the conditions for partial payment under the seventh instalment of the Ukraine Plan of the Ukraine Facility and amending Implementing Decision (EU) 2024/1447

Delegations will find attached document COM(2026) 185 final.

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Proposal for a

COUNCIL IMPLEMENTING DECISION

establishing the satisfactory fulfilment of the conditions for partial payment under the seventh instalment of the Ukraine Plan of the Ukraine Facility and amending Implementing Decision (EU) 2024/1447

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establishing the satisfactory fulfilment of the conditions for partial payment under the seventh instalment of the Ukraine Plan of the Ukraine Facility and amending Implementing Decision (EU) 2024/1447

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) and Article 26(4) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Pillar I of the Ukraine Facility ('the Facility') makes financial support of up to EUR 38 338 555 759 and SEK 2 000 000 000² available to Ukraine for the period 2024-2027 in the form of non-repayable support and a loan. Financing under Pillar I is mainly allocated on the basis of the Ukraine Plan of the Ukraine Facility ('the Plan'). The Plan sets out Ukraine's reform and investment agenda and the qualitative and quantitative steps that are linked to funding under Pillar I of the Facility.
- (2) Pursuant to Article 19 of Regulation (EU) 2024/792, the Council adopted Implementing Decision (EU) 2024/1447³. The timetable for monitoring and implementing the Plan, including the qualitative and quantitative steps that are linked to funding under Pillar I of the Facility, is set out in the Annex to that Decision.
- (3) The total sum of financial resources made available for the Plan under Implementing Decision (EU) 2024/1447 amounts to EUR 32 338 555 759, of which EUR 5 338 555 759 and SEK 2 000 000 000 are in the form of non-repayable financial support and up to EUR 27 000 000 000 is in the form of a loan.
- (4) In accordance with Articles 24 and 25 of Regulation (EU) 2024/792, EUR 6 000 000 000 has been disbursed to Ukraine as exceptional bridge financing and EUR 1 890 000 000 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.

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

² OJ L, 2026/480, 23.2.2026, ELI: http://data.europa.eu/eli/dec_impl/2026/480/oj. In accordance with Council Implementing Decision (EU) 2026/480 amending Implementing Decision (EU) 2024/1447, Sweden will provide SEK 2 000 000 000 as an additional financial contribution to Pillar I of the Ukraine Facility in the form of non-repayable financial support following the entry into force of a transfer agreement between Sweden and the Commission and the transfer of the related financial contribution.

³ 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).

- (5) In accordance with Article 26(4) of Regulation (EU) 2024/792, EUR 18 874 654 180 has been disbursed to Ukraine in the first six instalments under the Plan, of which EUR 3 601 252 880 has been disbursed in the form of non-repayable financial support and EUR 15 273 401 300 in the form of a loan. In accordance with the Loan Agreement concluded between the Union and Ukraine pursuant to Article 22 of Regulation (EU) 2024/792, an amount of EUR 1 149 610 850 from the first six instalments was used to clear the pre-financing of the loan.
- (6) The methodology for handling the partial fulfilment of steps in the Ukraine Plan⁴ adopted on 24 March 2025 in accordance with Article 26(5) of Regulation (EU) 2024/792. After one year of application, sufficient practical experience has been gained to warrant a review of this methodology. In addition, the continuation of the Russian war of aggression against Ukraine and the intensification of attacks against Ukrainian critical civilian and energy infrastructures create serious disturbances to the legislative work of the Verkhovna Rada and continue to weigh on Ukraine's administrative capacities. In line with the methodology adopted by the Commission on 16 April 2026⁵, the suspension value might be adjusted to take into account mitigating factors. The application of mitigating factors and the final determination of the adjusted suspension value should be established by the Council, in line with Articles 19, 20 and 26 of Regulation (EU) 2024/792.
- (7) In accordance with Article 26(2) of Regulation (EU) 2024/792, on 14 April 2026, Ukraine submitted a duly justified request for the payment of part of the fifth, sixth and seventh instalments of the non-repayable financial support and of the loan support, amounting to EUR 2 949 367 660. The request also covered four steps from subsequent instalments. The request was accompanied by a series of documents evidencing the satisfactory fulfilment of one step in the fifth instalment, two steps in the sixth instalment, eleven steps in the seventh instalment, two steps in the eighth instalment and two steps in the ninth instalment. It also submitted all documents required under Article 12 of the Framework Agreement, Article 5 of the Financing Agreement and Article 6 of the Loan Agreement concluded between the Union and Ukraine pursuant to Articles 9, 10 and 22, respectively, of Regulation (EU) 2024/792.
- (8) The steps underpinning Ukraine's latest request relate to various reforms set out in the Plan under the chapters on public financial management, the judicial system, the fight against corruption and money laundering, financial markets, management of public assets, human capital, business environment, energy sector, transport, the agri-food sector, the management of critical raw materials, digital transformation and the green transition and environmental protection. The medium-term state debt management strategy, amendments to the relevant legislation on state financial control, the population employment strategy, the state targeted economic programme for the energy modernisation of heat generating enterprises for the period up to 2030 and the resolution on the Scientific and Expert Council on Climate Change and Preservation of the Ozone Layer have been adopted. At least 20% of judicial vacancies have been filled, the 20% of old disciplinary cases not considered as of end of 2023 have been settled, and the qualification evaluation (vetting) in respect of 50 % of judges who still had to undergo it as of 30 September 2016 has been completed. The law on the enforcement of court decisions related to monetary and non-monetary obligations and further digitalising the enforcement proceedings, the law on the improvement of the state regulation for capital markets and organised commodity markets, the legislation

⁴ OJ C, C/2025/2114, 3.4.2025, ELI: <http://data.europa.eu/eli/C/2025/2114/oj>.

⁵ OJ C, C/2026/2328, 17.4.2026, ELI: <http://data.europa.eu/eli/C/2026/2328/oj>.

on the basic principles of housing policy, the legislation in line with the action plan on deregulation in specific sectors, the law on the transposition of the electricity integration package and the legal act on the functioning of the Integrated Electronic Identification System have entered into force. A data collection system on the enforcement of court decisions has become operational. The resilience assessment of the banking system, the report on the implementation of state support through the State Agricultural Register and a study on the legislation on ESG reporting have been published.

- (9) In accordance with Article 26(3) of Regulation (EU) 2024/792, the Commission has assessed Ukraine's request in detail and made a positive assessment of the satisfactory fulfilment of one of the two outstanding steps required for the fifth instalment, both of the two outstanding steps required for the sixth instalment and eleven of the twenty steps required for the seventh instalment, as set out in detail in the Annex to this Decision. This assessment has been made in the context of the implementation of the Plan. Further alignment with the Union *acquis* will be facilitated through the EU accession process. In addition, the Commission made a positive assessment of the satisfactory fulfilment of two steps in the eighth instalment and two steps in the ninth instalment and has included its assessment of those steps in the Annex to this Decision. This assessment is for the moment undertaken solely with a view to the application of the partial payment methodology and is without prejudice to the assessment of the eighth and ninth instalments respectively. Based on this assessment and in line with the methodology for handling the partial fulfilment of steps in the Ukraine Plan⁶, the Commission proposes adjusting the suspension value relating to the unfulfilled steps under the seventh instalment downwards, while ensuring that sufficient incentives for the implementation of the non-fulfilled steps are maintained.
- (10) In its payment request, Ukraine confirmed that it has not reversed any measure related to the steps which it had previously satisfactorily fulfilled.
- (11) The Commission has further assessed that Ukraine continues to fulfil the pre-condition for Union support set out in Article 5 of Regulation (EU) 2024/792. In particular, Ukraine continues to uphold and respect effective democratic mechanisms, including a multi-party parliamentary system and the rule of law, and to guarantee respect for human rights, including the rights of persons belonging to minorities.
- (12) This Decision should therefore establish that the relevant conditions for the payment of the fifth instalment in respect of one of the two outstanding steps, of the sixth instalment in respect of both of the two outstanding steps and of the seventh instalment in respect of eleven of the twenty steps under the Plan have been satisfactorily fulfilled.
- (13) Implementing Decision (EU) 2024/1447 should therefore be amended accordingly.
- (14) Considering Ukraine's urgent financing needs, it is of the utmost importance to disburse the funds as soon as possible. Given the urgency of the situation and with a view to expediting the process, this Decision should enter into force on the day of its publication in the *Official Journal of the European Union* and should apply from the date of its adoption,

⁶ Communication from the Commission amending the methodology for handling the partial fulfilment of steps in the Ukraine Plan under the Ukraine Facility Regulation and replacing Communication C(2025) 1725 (OJ C, 2026/2328, 17.4.2026, ELI: <http://data.europa.eu/eli/C/2026/2328/oj>).

HAS ADOPTED THIS DECISION:

Article 1

Establishment of the satisfactory fulfilment of the conditions for the payment

- (1) The satisfactory fulfilment of the relevant conditions for the partial payment of the fifth, sixth and seventh instalments of the non-repayable financial support and of the loan support amounting in total to EUR 2 949 367 660 before clearing the pre-financing, out of which EUR 386 258 902 corresponds to the fifth instalment, EUR 796 658 985 corresponds to the sixth instalment and EUR 1 766 449 773 corresponds to the seventh instalment, is established in line with the assessment provided by the Commission in accordance with Article 26 of Regulation (EU) 2024/792 and annexed to this Decision.
- (2) The application of the mitigating factor is established, taking into account the importance of the steps that have not been fulfilled and of the reasons for their non-fulfilment, as well as the importance of the quantitative and qualitative steps that have been fulfilled early. The application of the mitigating factor shall lead to a reduction of the suspension value corresponding to the unfulfilled steps under the seventh instalment by the amount of EUR 392 544 392.

Article 2

Amendments to Implementing Decision (EU) 2024/1447

Implementing Decision (EU) 2024/1447 is amended as follows:

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

‘6. Where Ukraine has not satisfactorily fulfilled one or more qualitative and quantitative steps due under a given instalment, as identified in the Annex, but it has already satisfactorily fulfilled one or more qualitative and quantitative steps due under a subsequent instalment or can demonstrate that a quantitative step has been partially fulfilled, the Council, upon a proposal from the Commission, may take into account such early or partial fulfilment as a factor in determining the amount of the partial payment to Ukraine under the first of those instalments. Account shall be taken of the importance of the qualitative and quantitative steps that have not been fulfilled and of the reasons for the non-fulfilment thereof, as well as of the importance of the quantitative and qualitative steps that have been fulfilled early.’;

- (2) in Article 3, the following paragraph is added:

‘5. Where Ukraine has not satisfactorily fulfilled one or more qualitative and quantitative steps due under a given instalment, as identified in the Annex, but it has already satisfactorily fulfilled one or more qualitative and quantitative steps due under a subsequent instalment or can demonstrate that a quantitative step has been partially fulfilled, the Council, upon a proposal from the Commission, may take into account such early or partial fulfilment as a factor in determining the amount of the partial payment to Ukraine under the first of those instalments. Account shall be taken of the importance of the qualitative and quantitative steps that have not been fulfilled and of

the reasons for the non-fulfilment thereof, as well as of the importance of the quantitative and qualitative steps that have been fulfilled early.’

Article 3

Entry into force

This Decision shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from the date of its adoption.

Done at Brussels,

*For the Council
The President*