RRR4U

#32
October 2026

Monitoring implementation of the IMF program and EU assistance

SPECIAL TOPIC

"Logistics under fire: how to strengthen the resilience of Ukraine's transport system?"

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Key points

Progress has been made recently in implementing commitments under the World Bank's Development Policy Operation (DPO-2 2026). Several important laws and a number of government resolutions have been adopted to implement the laws approved under DPO-1. The adoption of the laws on SEPA and on investment funds remains a risk.

In November, the second and third reviews of the IMF Program are to take place simultaneously, which could bring Ukraine USD 1.7 bn. To this end, the government faces an important task of adopting a realistic State Budget for 2027 and fulfilling structural benchmarks, and for international partners to ensure financing of the fiscal gap, which in 2027 alone amounts to USD 30-35 bn non-military expenditures.

On October 2, Ukraine received the eighth regular payment for the implementation of the indicators of the Ukraine Plan within the Ukraine Facility, amounting to almost EUR 3 bn. In October, **the Government accelerated work on the implementation of reforms** and strengthened communication of their importance with the Parliament: 5 indicators were implemented during the month. **Failure to implement the indicators within the Ukraine Plan could cost EUR 4.1 bn, of which over EUR 3.6 bn is the responsibility of the Parliament.**

In October, Ukraine successfully completed the requirements for the second tranche of assistance under the Ukraine Support Loan. **This opens the possibility of receiving ≈EUR 3.7 bn in macro-financial assistance under this mechanism.** Part of the conditions for the third tranche have also been met, with 5 more obligations remaining to be fulfilled.



Commitment for the DPO-2 from the World Bank

Development Policy Operation - there is a progress

- 3 out of 11 commitments were fully fulfilled.
  - Regulation on factoring and the National Development Institution
  - The Law on Securitisation and Covered Bonds
  - Regulation on agricultural support
- Law on property valuation was approved
- Significant progress in preparing the regulatory framework for the implementation of the PPP and VET laws.
- **Main risk:**
  - SEPA Law No. 14327-d
  - Law on Investment Funds No. 16137

Private sector financing and investment

Public-private partnership (PPP)

1. Adopt regulatory legal acts necessary for the implementation of the law on public-private partnership (PPP): actual implementation of the adopted law on PPP (No. 4510-IX) - **in progress**
   - In particular, the following Resolutions **were adopted :** Some issues of preparing public-private partnership projects and improving the process of managing public investments, Some issues of determining a private partner , On amendments to some legislative acts of Ukraine regarding improving the management system of engineering infrastructure facilities of land reclamation systems. Several more resolutions are expected to be adopted.

Access to finance and cross-border payments

2. Adopt regulatory legal acts for the practical implementation of Factoring and the National Development Institution Laws: these laws were adopted under DPO-1 (No. 4466-IX and No. 4622-IX, respectively) - **completed**
   - Since January 1, 2026, NDI has been operating on the basis of the Entrepreneurship Development Fund. The Ministry of Finance approved the NDI charter, and this completed the institutional transformation.
   - The NBU has already explained to financial companies the procedure for transitioning to the new rules.
3. Approve the law on Investment funds (draft law No. 13246 registered on May 1, 2025 was withdrawn, a new draft law No. 16137 was submitted on October 12), as well as approve the law on property valuation – adopted on October 14 (No. 5020– IX) - **in progress with a high risk of delay in execution**
4. Adopt a law on joining the Single Euro Payments Area - SEPA: the law was transferred from DPO-1 (it also corresponds to Indicator 4.9. of the Ukraine Plan) - the government draft law was withdrawn, there is deputy No. 14327-d dated 06.04.2026 - the Committee's conclusion on the recommendation to adopt in the first reading dated April 7, 2026 - **in progress with a high risk of delay in execution**

Private sector financing and investment

Privatization and corporate governance of state-owned enterprises

5. Announce a privatization tender for at least one state-owned bank - Prime Minister of Ukraine Serhiy Koretsky announced that the Ministry of Finance has been tasked with selling Sense Bank - **in process**
   - A sales advisor has already been selected, but privatization has not yet been announced
6. Adopt a law on small-scale privatization - **in progress**
   - Draft Law No. 16011 on Increasing the Efficiency of Privatization was registered on September 2, 2026, and adopted in the first reading on October 12. It is likely that the adoption of this draft law will be taken into account as the fulfillment of the obligation.
7. Adopt regulatory acts and legislative amendments to strengthen corporate governance and the work of supervisory boards of state-owned enterprises - **in progress**
   - The Cabinet of Ministers registered draft law No. 16125 on improving corporate governance on October 5. On October 23, the relevant committee recommended that the Verkhovna Rada adopt it as a basis.
   - Only after the law is adopted will there be a discussion of regulatory and legal acts for its implementation.

Housing policy

8. Adopt a law on securitization and covered bonds – Draft law No. 15172 was signed by the President in October - **completed**

Skilled labor force and employment

Professional education

9. Adopt regulatory legal acts that introduce a new model of financing vocational education institutions (the Law on Vocational Education was adopted in August 2025) - two resolutions have been adopted, but still **in process**
   - In June, the Cabinet of Ministers adopted a decision according to which local governments will determine priority professions for the development of the region and apply appropriate coefficients to the cost of educational services for vocational technicians.
   - Resolution No.1211 of October 2, 2026 approved the formula for distributing local budget expenditures between institutions. Financing based on the results of activities cannot exceed a third of the total amount

Agriculture

10. Adopt the regulatory legal acts necessary for the full launch of the paying agency in the field of state support for agriculture - on December 31, 2025, by decision of the Cabinet of Ministers, the functions of the Paying Agency were assigned to the Ukrainian State Fund for Farm Support, which will function as a budgetary institution. The Ministry of Agrarian Policy is currently developing all necessary regulatory regulations - **completed**

Energy

11. Adopt regulatory acts for further integration of the Ukrainian electricity market with the EU market - **in progress**
    - The President signed Law No. 12087-d in April 2026. It creates the legal framework for market coupling. The process of updating the legislation is ongoing.

Monitoring the implementation of structural benchmarks under the IMF program

completed on time

completed, but not on time

in progress

not completed

Status of IMF program implementation

February 2026

The IMF Board approved the USD 8.1 bn EFF Program - an anchor for the aid package in USD 137 bn

July 2026

First successful EFF review on USD 690 m

September 2026

The mission ended without agreement at the staff level.

November 2026

New mission, **combined 2nd and 3rd reviews ~ USD 1.7 bn**

Status of IMF program implementation

By the end of July

Benchmark No. 11

Parcels and digital platforms approved in June, signed on October 22

By the end of August

Benchmark No. 12

Transfer pricing rule reform filed on September 4

Benchmark No. 13

The increase in the inspection threshold was approved on October 13 in the first reading.

By the end of September

Benchmark No. 9

New regulatory acts of the NACP - the order was registered on September 29

Until the end of October

Benchmark No. 10

Analysis of costs for supporting energy sources has not been published

Benchmark No. 14

The draft law to ensure the independence of the National Commission for the Regulation of Energy and Utilities passed only the first reading

completed on time

completed, but not on time

not completed

What is important for successful viewing (1)

Implement structural benchmarks

- Complete benchmarks due at the end of October and show progress on December milestones.
- It is also important to submit a Draft law to abolish the VAT exemption for individual entrepreneurs on the simplified taxation system (the law should be adopted by the end of July 2027).
- Ensuring effective revenue mobilization.

Perform quantitative metrics

By the end of December

BENCHMARK #15
Approval of operational KPIs for the State Tax Service

BENCHMARK No. 16 **Develop a design for a centralized data repository for tax and customs administration**

BENCHMARK No. 17
Reform of the National Securities and Markets Commission

BENCHMARK #18
Appoint all members of the Accounting Chamber

BENCHMARK #19 **New rules to avoid abuse of simplified tax**

What is important for successful viewing (2)

Ensure liquidity and funding

- The budget **funding gap is estimated by the IMF at USD 30-35 bn (the Ministry of Finance estimates it at USD 32.6 bn)** for non-military expenditures (out of the required USD 52.5 bn).
- It is important to adopt **a realistic State Budget for 2027** : the challenge is to revise the macroeconomic forecast (estimate for 2026 and forecast for 2027)
- Before the mission in November, Ukraine and IMF need to have **confirmation of sources of external financing** (the IMF is helping with this) for the state budget in 2027, as well as financing prospects in 2028-2029.

Non-military expenditures:

2026 - expected financing of $30 bn in Q4 if we fulfill our obligations

2027 - funding gap ~ $30 bn.

Military spending

2026 - $27 bn.

2027 - $40 bn.

IMF Structural Benchmark Implementation Map





Monitoring the implementation of indicators of the Ukraine Plan

completed on time

completed, but not on time

in progress

not completed

Ukraine's Plan : Status of Implementation

October 2026

- On October 2, **Ukraine received 2.9 bn EUR from the EU under the Ukraine Facility**, about 800 mln EUR of this amount was first received under the Ukraine Support Loan
- The Government plans **to prepare a strategy for the recovery of Ukraine's economy by the end of 2026**, in particular as a basis for forming the Ukraine Facility program for 2028-2034
- In October, the Government continues to catch up **on the implementation of reforms** (5 indicators were implemented in October) and communication of their importance with the Parliament, which is behind in adopting 8 draft laws.

Failure to fulfill indicators could "cost"

~€ 4.1 bn (~€3.6 - Parliament's responsibility)

2025: 3 indicators are not completed

➔ **1 .2.** Amendments to the legislation on civil service (No. 13478-1) -> adopted in full on October 26, but *awaiting the President's signature;*

➔ **10.11.** Determination of the special status of the NEURC (No. 14282) -> *awaiting consideration in second reading;*

~€ 0.8 bn

➔ **6.9.** Cancellation of the suspension of the law on state aid (No. 14345 - withdrawn, but 15437 was adopted as a basis in September) -> *awaiting consideration in second reading*.

Q1 2026: no progress in implementation for October

➔ **3.12.** Introduction of transparent selection of prosecutors for management positions (No. 15343) -> *awaiting consideration in the first reading and adoption as a basis;*

~€ 1.1 bn

➔ **3.7.** Legislation on simplified insolvency procedures for MSMEs (No. 15024) -> *awaiting consideration in second reading*

Q2 2026: only the energy indicator was not met

➔ **10.9.** Roadmap for gradual liberalization of the gas and electricity market - > *only in early September was an Interdepartmental Working Group created to prepare the Roadmap for the reform of the energy sector and the action plan for its implementation*

~ € 0.4 bn

Completed, but not on time:

3.17. Human Rights Protection Strategy

6.3. Supervisory boards of SOEs with a majority of independent members

~ € 0.7 bn

Q3 2026:
6 more indicators need to be completed

- **3.13.** Legislation on the disciplinary system of prosecutors
- **4.5.** Adoption of a new Anti-Corruption Strategy (No. 15230-d)
- **4.9.** Strengthening the system for combating money laundering (SEPA, No. 14327-d .)
- **4.16** Transparency of transfers of funds and individual crypto assets (No. 10225-d)
- **4.18** . Combating the Illegal Use of Payment Cards (No. 14161)
- **6.4.** Corporatization of key state-owned enterprises

~ €1.9 bn

Completed:

1.4. Modernization of the single civil service vacancy portal

10.16. Setting minimum requirements for the energy efficiency of buildings

~ €0.5 bn

Completed, but not on time:

8.13. Completion of the analysis of salaries, pensions and allowances of employees of BES and other relevant bodies

Map of implementation of indicators of the Ukraine Plan





Monitoring of macro-financial assistance:

Ukraine Support Loan

completed on time

completed, but not on time

in progress

not completed

Ukraine Support Loan:
Macro-financial assistance component

First tranche

€3.2 bn

7 out of 7 conditions met

paid June 25, 2026

2nd tranche

€3.7 bn

12 out of 12 conditions met

Planned for September 2026, all conditions were met only in October

3rd tranche

€1.45 bn

5 out of 13 conditions met

8 more conditions need to be closed by the end of the year (potentially 5)

In October, we managed to fulfill the remaining co0nditions for the second tranche: all 12 conditions were met.

It was also possible to fulfill some of the conditions of the third tranche: 3 conditions were fully met and 3 more were potentially fulfilled.

Ukraine Support Loan:
12 out of 12 conditions of the second tranche have been met

2.1. ATAD Art. 4: submitted to the Council in September	**2.2. Revenue from digital platforms signed on October 22**	**2.3. Cancellation of parcel benefits signed on October 22**	**2.4. The Law on Property Valuation was signed on October 23**
2.5. Adoption of the State Tax Service Roadmap (VAT compliance)	**2.6. Adoption of a tax compliance plan**	**2.7**. Definition of public investment	**2.8.** Concept of public investment management
2.9. Budget declaration for 2027-2029	**2.10.** Decision on the 2026 spending review	**2.11.** Customs digitalization fee by 2030	**2.12. Experts on the selection of members of the Accounting Chamber**

Done by October

Done in October

This should unlock €3.7 bn for Ukraine

Ukraine Support Loan:
5 out of 13 conditions of the 3rd tranche have already been met

In October, 3 conditions for the 3rd tranche were met (2 more were already met as of September):

- **3.10** 10 new audit committees in accordance with current legislation in key spending units of budget funds have been prepared
- **3.11** National Internal Audit Standards aligned with Global Internal Audit Standards updated
- **3.13** Technical requirements for national customs IT systems for processing customs declarations and risk management approved

Three more conditions **are potentially met**, but confirmation is needed:

- **3.7** Public Procurement Strategy for 2027–2030
- **3.8** The concept of the law on defence procurement, which should be developed in 2027 in accordance with the EU acquis
- **3.9** Proposal for a clear organizational and managerial separation of inspection and audit functions

(What does potentially fulfilled mean?)
According to information from the government, this condition has been fulfilled and the document has been submitted to the European Commission. But since the document has not been made public, we are leaving the status "In process" for now.

Ukraine Support Loan:
For the third tranche, 5 more conditions must be met

To receive another €1.45 bn by the end of 2026, 5 more decisions need to be made.

Three of them fall on the Verkhovna Rada, two laws have passed the first reading, and one more has not yet been considered:

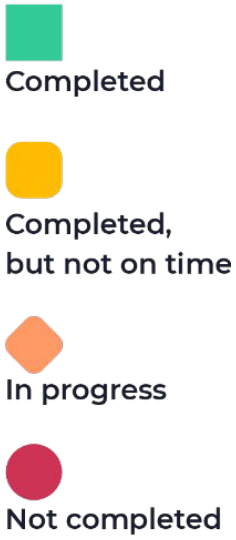
- **3.3** Adoption by the Parliament of the law on harmonization of the corporate taxation system of Ukraine, ATAD (draft law 16036 adopted on October 13 as the basis).
- **3.12** Adoption by the Parliament of the new Customs Code of Ukraine in accordance with the EU Customs Code (No. 15450 in August was adopted in the first reading)
- **3.2** Parliament's adoption of the law on simplifying VAT administration for individual entrepreneurs (No. 16037 has not yet been voted on)

Two conditions fall on the Government :

- **3.4** Submit to Parliament a draft law to harmonize corporate taxation with other provisions of ATAD (on October 15, the Government submitted draft law No. 16150 to the Verkhovna Rada, but it only partially fulfills the condition)
- **3.5** Report prepared with long-term pension expenditure projections based on the current system and planned pension reform parameters (in progress)

Ukraine Support Loan conditions fulfillment map

Pillar	Policy actions for the I instalment	Policy actions for the II instalment	Policy actions for the III instalment
Pillar 1: Domestic revenue mobilisation	1.1 1.2 1.3	2.1 2.2 2.3 2.4 2.5 2.6	3.1 3.2 3.3 3.4
Pillar 2: Sustainability and quality of public expenditure	1.4	2.7 2.8 2.9 2.10	3.5 3.6 3.7 3.8
Pillar 3: Public finance management systems	1.5 1.6 1.7	2.11 2.12	3.9 3.10 3.11 3.12 3.13



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SPECIAL TOPIC

Logistics under fire: how to strengthen the resilience of Ukraine's transport system?



The war significantly changed the way transport worked

$40.3 bn

Direct losses caused by the war at the end of 2025

–45% / –28%

Freight and passenger traffic decreased in 2025 compared to 2021

>550

Locomotives have been affected since the beginning of the invasion, Over 335 in 2026

July 2026-present — the work of the Black Sea Maritime Corridor has been suspended.

The load on the railway and western checkpoints has increased.

Sectors: challenges and needs

Sector	Challenges	Need
Sea and inland waterway transport	Black Sea corridor suspended, logistics problems on the Danube	Safe navigation, protection of ports and the Danube, infrastructure renewal
Railway	Loss of cargo base, wagon delays, unprofitable passenger component, UZ losses of over 10 bn UAH in the first half of 2026	PSO, expansion of freight base, replenishment of locomotive fleet, substation protection, Eurotrack
Road transport	Shortage of drivers, risk of returning to permits after 03/01/2027, lack of Road Fund	Targeted funding, personnel program, AFIR and Euro-5 standards
Aviation	Airspace closed, planning around airports suspended	Preparing for recovery, implementing a common airspace

Ukraine's plan - what's next in transport?

Step	Status
11.1 Updated National Transport Strategy of Ukraine for the period until 2030	Completed
11.2 Strategy for the development and expansion of border infrastructure with EU member states and Moldova until 2030	Completed
11.3 of the Law of Ukraine "On Traffic Safety and Interoperability of Railway Transport of Ukraine"	Completed, but not on time
11.4 Subordinate legislation implementing the legislation on railway transport of Ukraine	In progress
11.5 The legislation on merchant shipping and shipping on the High Seas came into force	In progress
11.6 Implement Regulation (EU) 2017/352 on port services and rules on financial transparency of ports	In progress
11.7 Investment of at least 350 m euros in transport infrastructure	In progress
11.8 The Law of Ukraine “On the Railway Transport Market” was adopted with the phased application of its provisions	In progress
11.9 The Cabinet of Ministers of Ukraine adopted a resolution on competition in freight and passenger railway transportation	Completed

Two strategies: how is implementation progressing?

National Transport Strategy until 2030

18 of 99

measures completed on time in 2025

- 4 postponed or cancelled.
- "Soft" reforms are advancing, "hard" results are lagging behind.

Border Infrastructure Strategy

4 of 143

measures implemented by the end of 2025

- 14 projects in progress.
- Euro gauge: 53.4 km out of 300 km; the first 23 km Chop–Uzhhorod.



Scan the QR code and read the report

Report “Transport and War: how to ensure sustainability and sector development?”

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ANNEX 1

Detailed status of implementation of IMF structural benchmarks

BENCHMARK No. 1 Any non-systemic bank that becomes state-owned will be transferred to the DGF in case of violation of prudential regulations and will not be subject to recapitalization at state expense.

(constantly)

Sector: financial sector

Status: in progress (provisionally complete)

As of April 28, 2026, all five banks that remain in state ownership are systemic. Previously, the state owned two non-systemic banks, but in March they were declared insolvent and transferred for resolution to the Deposit Guarantee Fund (DGF). In April, the DGF liquidated one of the banks , having previously transferred part of its assets and liabilities to another bank. The other bank was sold to a foreign investor . Thus, the state's participation in non-systemic banks ended, and the benchmark was effectively fulfilled, although it remains open in the event that the state gains control over another non-systemic bank (for example, as a result of sanctions or confiscation).

BENCHMARK No. 2 Pension fund financing of additional obligations to finance support programs only upon fulfillment of certain conditions

(constantly)

Sector: fiscal sector

Status: in progress

It is necessary to avoid introducing new expenditure obligations for the Pension Fund of Ukraine above the overall expenditure ceiling of its budget - in particular through unplanned indexation outside the pension reform - without prior consultations with the IMF and an analysis of the impact on the long-term sustainability of the pension system (continuous structural benchmark).

In practice, these are additional payments not provided for by pension legislation. The most recent example is a one-time supplement of UAH 1,500 in April 2026 (Cabinet Resolution No. 341 of March 18, 2026): it was financed, in particular, from the PFU funds. Such decisions will now require prior consultations with the IMF. The restriction will be in effect until the end of the Extended Fund Facility (EFF), i.e. until February 2030.

The obligation does not apply to the annual indexation of pensions according to the legally established formula and to payments to categories affected by the war.

BENCHMARK No. 3 Strengthening the nomination process for members of the supervisory boards of state-owned banks

(end of February 2026)

Sector: fiscal sector, governance

Status: completed, but not on time

Implement the recommendations outlined in MEFP ¶51 to strengthen the nomination process for members of the supervisory boards of state-owned banks (MEFP ¶51). The recommendations include confidentiality of the work of the nomination committee, reducing the priority of the nationality criterion, strengthening evaluation procedures, including the introduction of an annual evaluation of the performance of supervisory boards, and requiring the Ministry of Finance to maintain a list of qualified candidates from previous selections for supervisory boards.

Although the deadline for the implementation of this benchmark was the end of February 2026, the government adopted a resolution on March 2 , implementing four of the five recommendations. In early July, the obligation for the Ministry of Finance to conduct an annual assessment of the work of bank supervisory boards was fulfilled .

Accordingly, the IMF considers this indicator as “implemented late.”

BENCHMARK No. 4 Adopt a package of tax measures for 2026–27

(end of March 2026)

Sector: fiscal sector

Status: not completed

According to the Memorandum, this structural benchmark provides for tax changes designed to broaden the tax base and create a more conducive environment for economic growth and de-shadowing.

In particular, it was envisaged that by the end of March 2026, the parliament was to adopt a package of tax measures, which would contain the following provisions:

- taxation of income received through digital platforms; - **not implemented , draft law No. 15111-d is under signature by the President of Ukraine and will be implemented when Zelensky signs it**
- abolition of exemption from taxation of imports of goods in low-value postal items; - **not implemented ,** on September 16, the Parliament adopted two draft laws in the first reading: amendments to the Tax Code (No. 16051-1) and amendments to the Customs Code No. 15460). They still need to pass the second reading and be signed by the President.
- abolition of VAT exemption within the simplified taxation system (STS) by introducing mandatory VAT registration from January 1, 2027 for STS payers with turnover exceeding the general threshold for VAT registration. This threshold may be increased - from the current level of UAH 1 m, but not higher than UAH 4 m. - **not implemented , the draft law was not even submitted to the Verkhovna Rada**
- permanent effect of the military levy of 5%. - **implemented , law No. 4835-IX of 07.04.2026 .**

According to the updated memorandum of cooperation with the IMF, structural benchmark No. 4 is unfulfilled. Instead, the IMF approved a number of new benchmarks that continue benchmark No. 4 ideologically.

BENCHMARK #5 Appoint a permanent head of the State Customs Service

(end of March 2026)

Sector: fiscal sector

Status: completed, but not on time

This structural benchmark is inherited from the previous program (previously it was numbered 43). Under the old program, the structural benchmark initially determined the appointment of the Head of the State Customs Service by the end of June 2025, but by that date the competition for the Head of the State Customs Service was not even announced. The impossibility of fulfilling the benchmark was clear back in May. Therefore, based on the results of the IMF Mission in May 2025, it was agreed on a priority measure for the 8th review of the Program: preparation of a customs reform plan. On June 17, the government announced the preparation of such a plan.

The deadline for the implementation of the benchmark "appointment of a permanent head of the State Customs Service" was postponed from the end of June to the end of December 2025 during the eighth review of the program. On August 4, the government announced an open competition for the head of the State Customs Service. A commission of international and Ukrainian representatives was also created to select the head. On November 10, a meeting of the Commission for the competition for the position of the Head of the State Customs Service was held, at which the Procedure for conducting the competition, criteria and methodology for evaluating candidates for the position of the Head of the State Customs Service of Ukraine were adopted.

On March 27, the Commission for the Selection of the Head of the State Customs Service announced the results of the selection, according to which Ruslan Damentsov and Orest Mandzii were identified as finalists. According to the procedure, the Ministry of Finance was to select one of the candidates and submit the corresponding candidacy for approval by the Cabinet of Ministers. As of noon on March 31, the Head of the Customs Service had not been appointed. On April 10, the government finally appointed Orest Mandzii as Head of the State Customs Service.

BENCHMARK No. 6 Alignment of transfer pricing rules with international standards

(end of June 2026)

Sector: fiscal sector, governance

Status: not implemented - clarified and moved on first review as benchmark 12

It is necessary to register with the Verkhovna Rada a draft law on amendments to the Tax Code to harmonize transfer pricing rules with OECD standards and implement Article 4 of the EU Anti-Tax Avoidance Directive (ATAD).

It is planned to strengthen the rules for taxation of corporate groups' profits: expanding and tightening the application of transfer pricing, introducing restrictions on taking into account debt financing costs when calculating income tax with the possibility of carrying forward unrecognized costs to future periods, as well as taxation of foreign companies with actual management in Ukraine.

The changes are aimed at reducing opportunities for underreporting income tax through intra-group transactions and debt schemes and are a structural benchmark of the IMF program with a submission deadline of the end of June 2026.

The Ministry of Finance published the necessary draft law on its website on February 27, but it was not registered in the Verkhovna Rada in time (by the end of June). The benchmark was not implemented, and the IMF reformulated it as a new benchmark No. 12.

BENCHMARK #7 Approve an updated strategy for state-owned banks

(end of June 2026)

Sector: financial sector, governance

Status: completed

Until recently, the state-owned banks worked under strategy adopted in 2020 and the core guidelines for work of state-owned banks for the period of martial law were adopted in 2022. In July, the updated Guidelines for state-owned banks were published. Although the order that allegedly approved this document is dated June 30, the electronic signature of the document itself is dated July 6. The Guidelines provide for the steps identified by the indicator, in particular, the adoption of amendments to the relevant Law, which actually extend the status of state-owned banks (100% state-owned) to banks in which the state share is less than 100% but more than 50%. Despite the actual delay in adopting the document, the IMF staff determined the indicator as fulfilled on time.

BENCHMARK #8 Implement a framework for oversight of critical third party risks

(end of June 2026)

Sector: financial sector

Status: in progress

This benchmark is actually inherited from the previous Program, where it was number 51.

The Benchmark is aimed at strengthening the NBU's control over hybrid banking models, in particular those where non-bank companies provide services that are critical to the functioning of the bank. This includes, among other things, the model of a bank in a smartphone, where the work of a bank (like Monobank) is closely linked to non-bank companies that are currently not subject to regulation. It is proposed to oblige banks to check their compliance with the NBU's requirements regarding business reputation and professional suitability.
In accordance with the February Letter of Intent, on March 9, the NBU published a draft resolution on third-party banks for public discussion. According to the NBU, the draft was developed on the basis of a relevant document of the Basel Committee on Banking Supervision. It requires a bank to thoroughly check a critical service provider and further monitor its compliance with the requirements specified by the NBU. In May, drafts of thrd party risk resolutions were published for e-payment service providers and insurers. On June 30, the NBU officially published the required resolutions.

BENCHMARK #9 NACP to issue new regulations establishing a risk-based declaration verification system, prioritizing high-ranking officials in high-risk areas

(postponed to end of September 2026)

Sector: governance

Status: implemented ***(not implemented - as of June 2026, after the first review of the program, the implementation deadline was postponed to September 2026)***

The memorandum stipulates that, relying on IMF technical assistance to strengthen asset declaration and lifestyle monitoring mechanisms, the NACP will issue regulations that will prioritize and strengthen the verification of asset and property declarations of high-ranking officials in high-risk sectors and will publish key performance indicators on risk-based verification and lifestyle monitoring twice a year, starting from the end of September 2026.

The NACP fulfilled its obligations by approving amendments to regulatory legal acts that improve the risk-based approach to selecting declarations for full verification. The corresponding order was registered with the Ministry of Justice of Ukraine on September 29, 2026, and entered into force on October 2, 2026.

The updated procedure provides for priority selection for a full audit of declarations of high-ranking officials under investigation by NABU and officials working in areas with increased corruption risks. By a separate order, the NACP identified four priority areas of financial control for the period from October 2, 2026 to May 31, 2027: taxation, customs, energy, and public procurement. In these areas, priority selection of declarations for a full audit and selective monitoring of the declarants' lifestyles are provided.

The NACP has also published key indicators of financial control effectiveness and will continue to publish them twice a year. The reports reflect the results of inspections of declarations selected on the basis of risk assessment and monitoring of the lifestyle of officials.

BENCHMARK No. 10 Publish a technical analysis of the costs of quasi-fiscal support for electricity, gas and heating, subsidy coverage, and scenarios for financially sustainable reforms that protect vulnerable consumers

(end of October 2026, postponed from end of July 2026)

Sector: energy

Status: not completed

To ensure the fiscal sustainability of energy sector reforms and with the support of IMF technical assistance, the Ukrainian authorities are to conduct and publish a comprehensive technical analysis of the costs of quasi-fiscal operations (QFOs) arising from price caps and public service obligations (PSOs) in the electricity, natural gas and heat supply sectors.

In accordance with the Memorandum, the analysis should include a quantitative assessment of the financial costs associated with price caps and PSOs, an evaluation of the current housing subsidy system, and should identify fiscally sustainable scenarios for a gradual transition to economically justified tariffs whilst ensuring adequate social protection for vulnerable consumers. The results of the analysis are to form the basis for the preparation of a roadmap for the gradual liberalisation of the natural gas and electricity markets, which the Ministry of Energy is developing in coordination with the European Commission. The roadmap will set out the stages for reforming public service obligation (PSO) mechanisms, the gradual transition to market-based pricing following the lifting of martial law, and the preparatory measures required prior to its completion.

Once the technical analysis has been prepared and the roadmap approved, the Government plans to assess the fiscal and social implications of a possible tariff review for existing and potential recipients of housing subsidies, ensuring the protection of vulnerable households, the maintenance of payment discipline and medium-term fiscal sustainability. Further reform involves gradually bringing tariffs for electricity, natural gas, heating and hot water to economically justified levels, a review of the public service obligation (PSO) system, amendments to Law of Ukraine No. 2479-IX to lift the moratorium on tariff increases, and the reform of tariff policy in the centralised heat supply sector through the introduction of a new tariff-setting methodology and the settlement of accumulated debts of heat supply companies.

According to our information, work on the technical analysis is being carried out by the Ministry of Energy with the participation of IMF experts and forms part of the preparation of a roadmap for the gradual liberalisation of the natural gas and electricity markets (indicator No. 10.9 of Ukraine's Plan).

On September 9, 2026, the Cabinet of Ministers, by Resolution No. 1186, established an Interdepartmental Working Group on the Preparation of the Energy Sector Reform Roadmap and the Action Plan for its Implementation, determined its composition, and approved the regulations on its activities. However, as of the end of October, we consider the benchmark to be unfulfilled.

BENCHMARK #11 Taxation of parcels and income from digital platforms

(end of July 2026)

Sector: fiscal sector

Status: completed, but not on time

Legislation on a tax on income earned through digital platforms and the abolition of the tax exemption for low-value goods imported by post should be adopted.
The initial tax package, planned for early 2026, proved politically unfeasible (benchmark #4, end of March 2026, not implemented).
Instead, an updated approach is proposed: the adoption of a package of tax measures that includes:

- taxation of income received through digital platforms; - **implemented with delay** , the President signed the bill No. 15111-d on October 2 , 2026, after more than three months of its approval in Parliament .
- abolition of exemption from taxation and import of goods in low-value postal items; - **implemented with a delay** , also on October 2 , 2026, both draft laws were signed by the President: amendments to the Tax Code (No. 16051-1) and amendments to the Customs Code No. 15460).

The Law on Digital Platforms was not signed by the President due to a non-core amendment to weaken the financial monitoring of politically exposed persons (PEPs), which was neutralized by an amendment to the law on parcels. Therefore, the laws on digital platforms and parcels were signed virtually simultaneously.

BENCHMARK #12 Change in transfer pricing rules

(end of August 2026)

Sector: fiscal sector

Status: completed, but not on time

transfer pricing rules and implement the interest expense limitation rule in accordance with Article 4 of the EU ATAD Directive should be submitted to Parliament (MEFP ¶25).

The initial structural milestone (milestone 6) was to be completed by the end of June 2026, but the preparation of complex legislation required additional time, so the deadline was missed. The IMF agreed to give the government two more months, narrowing its Sector: the issue of abolishing the tax exemption for controlled foreign companies (CFCs) has been separated into a separate anti-tax avoidance bill to be submitted later this year.

The goal of the reform is to limit the erosion of the tax base and the transfer of profits offshore by harmonizing Ukrainian legislation with OECD standards and EU directives.

On August 17, 2026, the Cabinet of Ministers registered with the Verkhovna Rada draft law 15518 on amendments to the Tax Code of Ukraine to improve the mutual agreement procedure and the procedure for preliminary agreement on pricing in controlled transactions. On September 4, the Government submitted to the Parliament draft law 16035 , which fulfills the conditions of the benchmark.

BENCHMARK #13 Raising the threshold for unscheduled tax audits

(end of August 2026)

Sector: fiscal sector

Status: not completed.

Amendments to the Tax Code should be submitted that raise the threshold for unscheduled inspections of VAT refund and negative tax liability requests from UAH 100,000 to UAH 1 m (MEFP ¶30).

On October 13, 2026, the Verkhovna Rada adopted in the first reading the Draft Law on Amendments to the Tax Code of Ukraine to Simplify the Administration of Value Added Tax (16037-d). It still needs to go through a second reading and be signed by the President, so as of October, the indicator is considered not met.

BENCHMARK No. 14 Enact legislation to ensure the independence of the NEURC and improve the procedures for nominating candidates

(end of October 2026)

Sector: energy

Status: not completed

To strengthen the independence of the National Commission for State Regulation of Energy and Public Utilities (NEURC), Ukraine must adopt legislative amendments aimed at reinforcing the Regulator's institutional independence, enhancing the transparency of procedures for selecting its members, and introducing regular assessments of the NEURC's corporate governance and independence.

In accordance with the Memorandum, amendments to the Law of Ukraine 'On the NEURC' should provide for an update to the procedure for forming the Selection Committee. In particular, the committee should consist of six members with casting votes, three of whom will be nominated by international partners. Furthermore, the legislative amendments are intended to ensure greater transparency in the procedures for decision-making and the appointment of the Regulator's members.

The Memorandum also stipulates that, within 6 months of the amended law coming into force, the first independent external assessment of the NEURC's corporate governance and independence must be carried out and published in accordance with the new legislation.

On December 8, 2025, draft law No. 14282 was registered with the Verkhovna Rada on strengthening guarantees for the exercise of the powers of the National Energy and Utilities Commission, which as of the end of August 2026 is still being considered by parliamentary committees. On September 9, 2026, the Committee on Energy and Housing recommended adopting draft law No. 14282 as a basis with amendments for the second reading. On September 16, the draft law was adopted as a basis with amendments.

On October 7, 2026, the Verkhovna Rada of Ukraine Committee on Energy and Housing and Utilities Services published a comparative table with amendments to the second reading of draft law No. 14282 on strengthening guarantees for the exercise of the powers of the NEURC, as well as the proposals of the EBRD and the Ukrainian Wind Energy Association. As of the end of October, the draft law had not been considered in the second reading, therefore the indicator was not fulfilled.

BENCHMARK #15 Approval of operational KPIs for the State Tax Service

(end of December 2026)

Sector: fiscal sector

Status: in progress

By the end of December 2026, the government must approve the strategic and operational key performance indicators (KPIs) of the State Tax Service in accordance with international practice.

The new system for assessing the performance of the State Tax Service will place greater emphasis on reducing the costs of tax compliance. Instead of tax collection targets, KPIs will provide a balance between the actual increase in revenues resulting from measures to increase tax discipline and increased administrative efficiency, which will contribute to reducing the corresponding costs for both the state and taxpayers.

KPI performance results will be published quarterly, broken down by region and taxpayer segment, where applicable.

Back in 2024, MPs submitted a bill to parliament on the CPU for the Tax Service, in 2025 there was a conclusion from the relevant Committee, but then the process of consideration and adoption stalled. The government has not yet submitted an alternative bill to parliament.

BENCHMARK No. 16 Develop a design for a centralized data repository for tax and customs administration

(end of December 2026)

Sector: fiscal sector, governance

Status: in progress

This benchmark is a continuation of benchmark 47 of the previous Program, according to which the Ministry of Finance, the State Tax Service, and the State Migration Service adopted an updated IT strategy in September 2025.

As stated in the text of the Memorandum, the key approach defined in the IT strategy is to consolidate at the level of the Ministry of Finance the IT systems of the State Tax Service and the State Customs Service (STS), as well as to ensure the management of these IT systems by an independent administrator (IPA) using cloud technologies. The strategy provides for a gradual transition to a new level of service-oriented systems, in particular in the State Tax Service and the State Customs Service, to make services available online.

For this, a necessary task is to develop a design for a centralized data repository for tax and customs administration, which is provided for by structural benchmark No. 10 of the new Program.

Work on the design is ongoing.

BENCHMARK No. 17 Reform of the National Securities and Markets Commission
(end of December 2026)

Sector: financial sector, governance

Status: in progress

It is necessary to continue the reform of the NSSMC, strengthen its institutional capacity and introduce a new governance model. To do this, it is necessary to create a supervisory board with a majority of independent members and amend the law on the NSSMC, providing for the transfer of the Commission's subordination from the President to the Cabinet of Ministers.

Due to the change of leadership and the loss of experienced personnel, the regulator has lost some of its ability to effectively perform its functions. Without strengthening the management and personnel capacity of the NSSMC, it will be difficult to ensure approximation to EU standards, reform of the capital markets infrastructure and proper support for the financial system in the recovery process.

The key indicator is the adoption of amendments to the relevant law on the NSSMC, which introduce a new governance model and the creation of a supervisory board with a majority of independent members. The deadline is the end of December 2026.

On September 16, 2026, the Government submitted to the Verkhovna Rada draft law No. 16067 , which fulfills the conditions of the benchmark. As of the end of October, the draft law has not yet been considered.

BENCHMARK #18 Appoint all members of the Accounting Chamber

(end of December 2026)

Sector: fiscal sector, governance

Status: in progress

In December 2024, the law on the reform of the Accounting Chamber (hereinafter referred to as the AC) came into force. In particular, it introduced an updated procedure for the competitive selection of its members, which provides for the creation of an Advisory Group of Experts (hereinafter referred to as the AGE) consisting of six people: three international experts and three representatives designated by the Verkhovna Rada of Ukraine, with the international experts having a majority vote.

Despite several failed attempts to establish the Advisory group of experts, including in August 2025 and September 2026 , on October 14, 2026, the Verkhovna Rada of Ukraine nevertheless established an Advisory Group of Experts to pre-select candidates for the positions of members of the RP. It included three international and three Ukrainian experts. The Advisory group will assess the professional competence and integrity of the candidates, conduct tests and interviews, and must select at least two candidates for each vacant position. Currently, 6 of the 11 positions of members of the AC need to be filled. The final appointment will be made by the Verkhovna Rada through a rating vote.

Thus, the establishment of the Advisory group was an important intermediate step towards the implementation of the IMF benchmark. At the same time, the benchmark remains unfulfilled, since for its implementation it is necessary to appoint all members of the Accounting Chamber.

BENCHMARK #19 New rules to avoid abuse of simplified tax

(end of December 2026)

Sector: fiscal sector

Status: in progress

It is necessary to submit to Parliament draft laws to limit abuses of the simplified taxation system (MEFP ¶24), which provide for: (i) restrictions on the practice of artificially splitting a business to preserve the right to preferential SSO regimes; (ii) restrictions on the possibility of returning to the SSO after the transition to the general taxation system; (iii) restrictions on the use of the SSO to provide services to a current or former employer.

As of the end of October 2026, the draft law is under development.

BENCHMARK #20 Cancellation of VAT exemption for simplified tax

(end of April 2027)

Sector: fiscal sector

Status: in progress

The VAT exemption for simplified tax system (STS) payers should be abolished and the threshold for mandatory VAT registration should be raised, with effect from 1 January 2028 (MEFP ¶21) - a year later than previously planned. The threshold will be raised, but not above the limit set by EU Directive 2006/112.

The initial tax package, planned for early 2026, proved politically unfeasible (benchmark #4, end March 2026, not implemented).

As of the end of October 2026, the draft law has not yet been submitted to the Verkhovna Rada.

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ANNEX 2

Detailed status of implementation of indicators of the Ukraine Plan

Status of implementation of the indicators of the PU scheduled for the second quarter of 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 2.2 Approval of the digitalization plan of the State Customs Service

INDICATOR No. 2.3 Approval of the Budget Declaration for 2025-2027

INDICATOR No. 2.7 Approval of the Action Plan for the Implementation of the Roadmap for Reforming Public Investment Management

INDICATOR No. 4.2 Appointment of a new head of the National Agency for the Prevention of Corruption

INDICATOR No. 6.2 Entry into force of the Law on Corporate Governance of State-Owned Companies

INDICATOR No. 8.3 Entry into force of legislation revising the legal basis for BEB's activities

INDICATOR No. 10.1 Development and approval of the Integrated National Energy and Climate Plan

INDICATOR No. 10.15 Adoption of the Strategy for Thermal Modernization of Buildings for the Period Until 2050 and the Action Plan for its Implementation

INDICATOR No. 12.8 Adoption of a mine action strategy until 2033 and a system for prioritizing areas to be demined

INDICATOR No. 4.1 Increase in the staff of the Specialized Anti-Corruption Prosecutor's Office

INDICATOR No. 4.4 Entry into force of amendments to the Criminal Code and the Criminal Procedure Code

INDICATOR No. 4.6 Approval of the action plan for the implementation of the Asset Recovery Strategy for 2023–2025

INDICATOR No. 7.6 Approval of a comprehensive Demographic Development Strategy until 2040

INDICATOR No. 8.1 Adoption of the Deregulation Action Plan

Status of implementation of the indicators of the PU scheduled for the second quarter of 2024

Full performance reviews are available here: rrr4u.org/analytics

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INDICATOR No. 12.8 Adoption of a mine action strategy until 2033 and a system for prioritizing areas to be demined

Status of implementation of the indicators of the PU, scheduled for the III quarter of 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 4.1 Increase in the staff of the Specialized Anti-Corruption Prosecutor's Office

INDICATOR No. 4.4 Entry into force of amendments to the Criminal Code and the Criminal Procedure Code

INDICATOR No. 9.5 Entry into force of legislation amending the State Strategy for Regional Development for 2021-2027

INDICATOR No. 10.8 Entry into force of amendments to the Criminal Code and the Criminal Procedure Code

INDICATOR No. 4.6 Approval of the action plan for the implementation of the Asset Recovery Strategy for 2023–2025

INDICATOR No. 7.6 Approval of a comprehensive Demographic Development Strategy until 2040

INDICATOR No. 8.1 Adoption of the Deregulation Action Plan

INDICATOR No. 15.10 Adoption and entry into force of the Law of Ukraine on the Prevention, Reduction and Control of Industrial Pollution

INDICATOR #13.1. Adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030"

Status of implementation of the indicators of the PU, scheduled for the Q4 of 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 2.1. Approval of the strategic plan for the digitalization of the State Tax Service

INDICATOR No. 3.6. Legislation to improve the bankruptcy regime has come into force

INDICATOR No. 8.7. Entry into force of legislation on the resumption of market surveillance and control measures for non-food products, including product safety inspections

INDICATOR No. 9.6. Entry into force of legislation for the development of urban planning at the local level

INDICATOR No. 10.2. Introduction of a market concept for renewable energy

INDICATOR No. 10.10. Ensuring the independence of the National Energy and Public Utilities Commission

INDICATOR No. 11.1. Adoption of the updated National Transport Strategy of Ukraine for the period until 2030

INDICATOR No. 6.1. Adoption of state ownership policy and ranking of state-owned companies

INDICATOR No. 7.5. Approval of two strategies: Strategy for reforming psychoneurological and other residential institutions and deinstitutionalizing care for persons with disabilities and the elderly and Strategy for ensuring the right of every child in Ukraine to grow up in a family environment for 2024-2028

INDICATOR No. 11.2. Adoption of the Strategy for the Development and Expansion of Border Infrastructure with the Member States of the European Union and Moldova until 2030

INDICATOR No. 12.1. Adoption of the Strategy for the Development of Agriculture and Rural Areas for the Period Until 2030

INDICATOR No. 12.5. The Law on the State Agrarian Register came into force

INDICATOR No. 13.1. Adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030"

Status of implementation of the indicators of the PU scheduled for the Q1 2025

Full performance reviews are available here: rrr4u.org/analytics

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INDICATOR No. 1.1. Entry into force of legislation on civil service remuneration reform

INDICATOR No. 4.3. Increase the staffing of the High Anti-Corruption Court

INDICATOR No. 6.6. To praise the roadmap for the separation of public service obligations (PSO) and other activities

INDICATOR No. 7.2. Entry into force of the law on preschool education

INDICATOR No. 12.3. An automated system for public monitoring of land relations has been put into operation. A mass assessment of land has been carried out.

INDICATOR No. 12.7. A long-term plan for the development of Ukraine's irrigation system has been approved

INDICATOR No. 13.5. Updating the subsoil user's electronic account

INDICATOR No. 15.5. Approval of the Action Plan for the creation of a national greenhouse gas emissions trading system

INDICATOR No. 4.7. Entry into force of the law on reforming ARMA

INDICATOR No. 9.1. Entry into force of legislation on reforming the territorial organization of the executive branch

INDICATOR No. 7.11. Adoption of the Strategy for the Development of Culture of Ukraine

INDICATOR No. 9.4. Entry into force of legislation on public consultations on public policy issues

INDICATOR No. 14.1. Approval of a new plan for the allocation and use of radio frequencies in Ukraine

INDICATOR No. 14.2. Entry into force of legislation on strengthening cyber defense capabilities of state information resources and critical information infrastructure facilities

INDICATOR No. 14.3. Approval of an action plan for the transition of public services to electronic form by 2026

INDICATOR No. 15.2. Entry into force of the Law "On the Basic Principles of State Climate Policy"

Status of implementation of the indicators of the PU scheduled for the second quarter of 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 3.5. Entry into force of legislation on the review of judges' declarations of integrity and the procedure for their verification

INDICATOR No. 5.4. Improvements in the area of resolving the problem of non-performing loans (NPL)

INDICATOR No. 7.1. Entry into force of the law on vocational education

INDICATOR No. 9.2. Research on the necessary measures to grant territorial communities the status of a legal entity

INDICATOR No. 10.4. Implementation of the Roadmap for the process of separating the renewable energy surcharge from the transmission tariff

INDICATOR No. 13.3. Publication of a package of investment projects for the extraction of critical raw materials

INDICATOR No. 7.10. Adoption of the Cabinet of Ministers' resolution on the procurement of social services

INDICATOR No. 8.4. Adoption of the SME strategy and action plan for its implementation

INDICATOR No. 13.4. Launching international tenders for the conclusion of production sharing agreements (PSAs) and ensuring their transparency

INDICATOR No. 15.6. Restoration of the mandatory MZV system

INDICATOR No. 3.8. Improving the execution of court decisions. The law on the digitalization of enforcement proceedings has entered into force

Status of implementation of the indicators of the PU, scheduled for the third quarter of 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 3.2.1 Entry into force of the Law on New Courts for Administrative Cases, beginning of transparent selection of judges

INDICATOR No. 8.8. Adoption of harmonized standards for three groups of industrial products

INDICATOR No. 13.2. Publication of the report on the results of the verification of strategic mineral reserves in Ukraine

INDICATOR No. 2.8. Implementation of the Roadmap for Reforming the Public Investment Management System

INDICATOR No. 8.8. Adoption of harmonized standards for three groups of industrial products

INDICATOR No. 13.2. Publication of the report on the results of the verification of strategic mineral reserves in Ukraine

INDICATOR No. 15.9. Adoption of the National Waste Management Plan until 2033

INDICATOR No. 15.9. Adoption of the National Waste Management Plan until 2033

INDICATOR No. 5.2. Entry into force of legislation on the sale of public sector banks

INDICATOR No. 5.2. Entry into force of legislation on the sale of public sector banks

INDICATOR No. 3.1. At least 20% of judicial vacancies have been filled

INDICATOR No. 10.5. Adoption of legislation for the electricity integration package

INDICATOR No. 12.4. Entry into force of legislation on state support for agriculture in Ukraine

INDICATOR No. 15.4. Approval of Ukraine's 2nd Nationally Determined Contribution to the Paris Agreement

Status of implementation of the indicators of the PU, scheduled for the Q4 of 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 2.6. Approval of the medium-term public debt management strategy

INDICATOR No. 2.9. Adoption and entry into force of amendments to the resolutions of the Cabinet of Ministers on state financial control

Indicator No. 3.4. The qualification assessment (verification) was conducted to ensure predictability, consistency and openness of disciplinary practice regarding judges.

INDICATOR No. 3.9. A system for collecting data on the execution of court decisions is in place.

INDICATOR No. 5.6. Entry into force of the Law on Improving State Regulation of Capital Markets and Organized Commodity Markets

INDICATOR No. 3.3. 20% of old disciplinary proceedings (cases) not considered as of the end of 2023 have been resolved

INDICATOR No. 7.8. Entry into force of the Law of Ukraine "On the Basic Principles of Housing Policy"

INDICATOR No. 8.2. Deregulation in certain sectors

INDICATOR No. 10.13. Adoption of the State Target Economic Program for Energy Modernization of Heat Generating Enterprises for the Period Until 2030

INDICATOR No. 13.6. Publication of a report on current legislation in the field of ESG reporting implementation

INDICATOR No. 15.3. Approval of the Regulations on the Scientific and Expert Council on Climate Change and Ozone Layer Preservation

Status of implementation of the indicators of the PU, scheduled for the Q1 2026

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 5.1. Publication of the banking system stability assessment

The indicator requires the publication of a sustainability assessment of the 20 largest banks by assets. The assessment should include a stress test that assesses the bank's condition under an adverse economic scenario and an independent asset quality review (AQR).

In December 2024, the NBU approved the terms of reference for the assessment of banks in 2025 and determined the features of its implementation. In May 2025, the NBU approved the methodology for stress testing banks. The procedure for conducting the assessment corresponds to the indicator. In September, the NBU announced the completion of the assessment of the stability of banks and published a short assessment report, which confirms the fulfillment of the conditions of the indicator during the assessment. On December 28, the full assessment results were published. Accordingly, the indicator was completed ahead of schedule.

INDICATOR No. 12.6. Implementation of support through DAR (State Agrarian Register)

Previously, in the 4th quarter of 2024, Ukraine fulfilled indicator 12.3, which provided for the entry into force of the law on the State Agrarian Register. In particular, the Law of the Republic of Ukraine “On the information and communication system "State Agrarian Register" was adopted, which determines the legal, organizational and financial principles for the creation and functioning of the information and communication system "State Agrarian Register".

The next step in improving the official public electronic register of agricultural enterprises is the implementation of indicator 12.6, which provides that a report will be provided as a result, indicating that by the end of 2025, **80%** of state support has been received through DAR.

According to information from the Ministry of Economy, according to the results of 2025, 37,785 entities of the agro-industrial complex received state support for a total amount of UAH 5.9 bn, of which 37,523 entities are registered in the DAR, which is **99.9%** for the implementation of step 12.6 of the Ukraine Plan. Therefore, **the indicator was fulfilled on time .**

Status of implementation of the indicators of the Strategic Plan for the second quarter of 2026

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 3.10. An updated IT system for the execution of court decisions is in operation

On June 1, 2026, the Ministry of Justice of Ukraine, together with the State Enterprise "National Information Systems" (NAIS) and the State Judicial Administration, carried out the next stage of modernization of the Automated Enforcement System (ASE). The software update is aimed at increasing the efficiency of execution of court decisions, reducing paper document flow, and further digitalizing interaction between state authorities, executors, and other participants in enforcement proceedings.

The main result of the modernization was the introduction of new functionality for electronic interaction with the Unified Judicial Information and Telecommunications System (UECITS).

Indicator No. 1.2. Entry into force of amendments to the legislation on improving the procedure for entering, passing and dismissing from the civil service

(Q4 2025 - postponed from III quarter 2025)

Sector: public administration reform

Status: not completed

Ukraine has been undergoing a public administration reform for years, which is designed to promote the existence of a professional and effective civil service in Ukraine. Indicator 1.1. provides for improving the approach to remuneration in the civil service, while indicator 1.2. is designed to improve the procedures for selection, promotion and dismissal from the civil service.

At the same time, it is noted that the new legislation (including by-laws) should enter into force by the end of the third quarter of 2025. It should comply with the OECD principles of public administration (SIGMA) regarding selection procedures based on professional competencies.

bill No. 13478 was registered in the parliament, but it was withdrawn due to the change of government. With this understanding, the deputies submitted an identical bill No. 13478-IX on July 16 : the responsible committee decided to consider it only on September 11.

On October 26, 2026, the draft law was adopted in its entirety. As of October 28, the law has not been signed by the President, so we leave the status - not implemented.

Indicator No. 4.8. Conducting the next National Risk Assessment (Q4 2025)

Sector: fight against corruption and money laundering

Status: completed, but not on time

Risk Assessment must be prepared and conducted in accordance with the updated Methodology for Conducting the National Risk Assessment of Money Laundering and Terrorist Financing in Ukraine.

a meeting of the Council on Prevention and Counteraction to the Legalization (Laundering) of Proceeds of Crime, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction was held .

The main focus was on the National Risk Assessment in the field of money laundering and terrorist financing. Participants discussed the stages and approaches to conducting the assessment, including updating the methodology in accordance with modern challenges caused by the armed aggression of the Russian Federation, the transformation of the economy, and the development of digital financial technologies.

According to information provided by the State Financial Monitoring Service of Ukraine, in accordance with the Resolution of the Cabinet of Ministers of Ukraine dated August 5, 2020 No. 690 , after analyzing and summarizing the materials provided within the framework of the National Risk Assessment (hereinafter referred to as the NRA), the State Financial Monitoring Service of Ukraine sent a draft NRA Report to the participants for approval by letter dated November 18, 2025. 22 participants, by the time the draft NRA Report was sent for approval to the Ministry of Finance of Ukraine, provided positive responses.

In addition, in November 2025, discussions of the draft Report on the implementation of the NRA were held with representatives of the Council of Europe and the European Commission (DG ENEST), the results of which yielded generally positive feedback (Review of Ukraine's Draft National Risk Assessment 2025 against the revised FATF NRA Guidance and Toolkit).

The draft Report on the implementation of the NRA was sent to the Ministry of Finance of Ukraine for approval by letter dated 10.12.2025. Currently, joint work is underway with the Ministry of Finance of Ukraine to improve the draft Report on the implementation of the NRA.

In accordance with the decision of the Council on Prevention and Counteraction to the Legalization (Laundering) of Proceeds of Crime, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction, the publication of the Report on the National Risk Assessment in the Field of Prevention and Counteraction to the Legalization (Laundering) of Proceeds of Crime, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction on the official website of the State Financial Monitoring Service of Ukraine will be carried out within a month after the lifting of martial law.

At the same time, the website published the summarized conclusions of the 2025 NRA:

https://fiu.gov.ua/assets/userfiles/310/%D0%9D%D0%9E%D0%A0/NRA_2025/Yzagal_NOR_removed.pdf

Given the above, **the indicator should be considered fulfilled with a delay.**

Indicator No. 6.7. Assessment and, if necessary , amendments and entry into force of legislation on the separation of PSO and non-PSO activities in SOEs

(Q4 2025 - postponed from III quarter 2025)

Sector: management of public assets

Status: completed, but not on time

This indicator is a logical continuation of indicator 6.6, which provides for the adoption of a Roadmap on the demarcation of activities related to the performance of special duties (PSO, public service obligations) and activities not related to the performance of special duties by state-owned enterprises.

Yes, it is planned to separate accounts between PSO and non-PSO activities in SOEs in order to avoid cross-subsidization. Yes, at the first stage (indicator 6.6 should be implemented in the Q1 2025), it is envisaged to adopt a relevant Roadmap, which defines steps for the mandatory structural separation of activities related to the performance of special duties and activities not related to the performance of special duties for all state-owned companies engaged in PSO.

Indicator 6.7 will assess the legislation identified in the Roadmap and, if necessary, amend it. This will be done to ensure that the appropriate separation of accounts between PSOs and non-PSOs is working effectively in all state-owned companies. By Q3 2027, the government should ensure that an independent audit is conducted in SOEs involved in PSOs on the effectiveness of the implementation of the legislation.

As of January 30, 2026, the government has not submitted a corresponding bill to parliament. At the same time, People's Deputy Oleksiy Movchan submitted bill No. 13620 , which, among other things, also provides for the peculiarities of maintaining separate accounting of transactions of public sector economic entities entrusted with the performance of special duties, from the performance of such duties and activities not related to their performance. But the bill was submitted back in August 2025, and to date has not been adopted even in the first reading.

At the same time, on March 25, 2026, the CMU adopted a Resolution that partially regulates this issue, but does not constitute implementation of the indicator.

On September 2, the Verkhovna Rada adopted in its entirety the Law of Ukraine No. 4961-IX "On Amendments to Certain Legislative Acts of Ukraine on Improving the Functioning of Industrial Parks", which includes , in particular , requirements for the separation of activities of business entities by introducing separate accounting, the procedure for compensating for expenses related to the performance of special duties, and requirements for transparency of financial relations and disclosure of information on the use of public funds. Thus, the indicator is fulfilled with a delay.

Indicator No. 6.9. Lifting the suspension of the State Aid Law and restoring State Aid Control and harmonizing the State Aid Law with the EU acquis

(Q4 2025, postponed from Q3 2025)

Sector: management of public assets

Status: not completed

In May 2024, the Verkhovna Rada reinstated the Law on State Aid to Economic Entities with respect to assistance provided through the Entrepreneurship Development Fund. However, the main provisions of the Law on State Aid to Economic Entities remain suspended for the duration of martial law.

In March 2025, the Antimonopoly Committee published for public discussion a draft law on the restoration of the provisions of the Law on State Aid . The draft law proposed to restore the effect of the Law until the end of martial law in territories where hostilities are not underway, and to make a number of changes to the substantive provisions of the Law. The draft law was prepared in constant dialogue with the European Commission regarding the compliance of the draft law with the norms of EU law. In September, the AMC submitted a revised version of the draft law to the Cabinet of Ministers.

Draft Law No. 14345 to implement this indicator was registered in the Verkhovna Rada only on December 30, 2025. It provides for the restoration of the Law of Ukraine "On State Aid to Economic Entities" in full force, with the exception of territories where hostilities are ongoing or which are temporarily occupied. New thresholds for "minor" aid are also defined.

On June 9, the bill was sent for a repeated first reading, and on June 30, a draft Resolution on adopting the bill in the first reading was registered. Only on July 13, the bill received an opinion from the relevant Committee of the Verkhovna Rada, and on July 16, it was withdrawn from the Rada due to a change of government. On July 22, a new draft 15437 was registered, which seems to have a similar goal of restoring the law on state aid. On September 1 , it was adopted in the first reading with the reservation on extended work needed to finalize the texts.

Indicator No. 10.3. Improving permitting procedures for investments in renewable energy sources

(Q4 2025, postponed from Q3 2025)

Sector: energy

Status: completed, but not on time

To fulfil this indicator, legislation must be adopted and brought into force to streamline authorisation procedures for investment in renewable energy in accordance with European Union rules.

On August 11, 2025, the Ministry of Energy published a draft Law of Ukraine 'On Amendments to Certain Laws of Ukraine Regarding the Implementation of European Union Legislation in the Field of Renewable Energy Sources', which, in particular, provides for the introduction of the key principles of authorisation procedures for investments in renewable energy sources that comply with EU rules. On November 28, the draft law was approved by the Government.

On December 3, draft law No. 14271 on the implementation of European Union legislation in the field of renewable energy sources was registered with the Verkhovna Rada. However, on December 16, its consideration was postponed, which made it impossible to meet the indicator on time.

In early April 2026, the draft law was referred back for a second first reading, and on April 29, the draft law was adopted at first reading. On August 27, the relevant committee of the Verkhovna Rada considered the draft law and discussed amendments - the act will be prepared for consideration in the second reading.

On September 2, Law No. 4963-IX was adopted, and on September 25, it was signed by the President of Ukraine. Thus, the indicator can be considered fulfilled, but not on time.

Indicator No. 10.7. Appointment of a nominated electricity market operator

(Q4 2025)

Sector: energy

Status: completed, but not on time

This indicator provides for the NEURC to appoint a nominated electricity market operator by the end of 2025, which is one of the prerequisites for the full market coupling of the electricity markets of Ukraine and the EU.

As early as 2023, the NEURC began actively discussing the appointment of a nominated market operator at its meetings, where it was noted that the NEURC currently lacks the legal basis to independently determine who will be the sole nominated participant for the European spot energy market, and that legislative provisions must be introduced to enable the NEURC to make the relevant amendments to the specified Licence Conditions.

JSC “Market Operator” believes that it should be recognised by the NEURC as the nominated market operator, as it already holds observer status on the NEMO Committee. In particular, the Letter of Expectations from the owner of JSC “Market Operator” for 2025 states that the Company’s objective within the framework of market coupling is to obtain the status of a nominated market operator (NEMO) and to organise trading on the integrated SDAC/SIDC markets.

On April 21, 2026, the NEURC announced the start of the practical implementation of the law on energy market integration; in particular, it is envisaged that procedures will be drawn up for the appointment, suspension of activities and termination of the functions of the NEMO. The regulator is required to ensure the appointment of the NEMO within four months of the entry into force of Law No. 4834-IX (i.e. by August 23, 2026).

On July 7, 2026, the NEURC approved the Procedure for the Appointment of the Nominated Electricity Market Operator. The document sets out the rules for the appointment and supervision of NEMO – the company responsible for organising trading on the day-ahead and intraday markets in accordance with European rules. The document sets out requirements regarding financial capacity, IT systems, market oversight, transparency, non-discriminatory access for market participants and the separation of activities to avoid conflicts of interest. The Procedure also sets out mechanisms for monitoring, suspending or terminating the operator’s activities in the event of non-compliance with the criteria, and regulates the NEURC’s interaction with ACER and the bodies of the Energy Community.

On August 18, 2026, the NEURC appointed JSC "Market Operator" as the first nominated electricity market operator in Ukraine. Therefore, we consider the indicator to be fulfilled with a delay.

Indicator No. 10.11. Determination of the special status of the NEURC (Q4 2025)

Sector: energy

Status: not completed

This indicator provides for the adoption and entry into force of legislative amendments that will establish a special status to ensure the independence of the Regulator, as required by Directive 2009/72/EU and Directive 2009/73/EU.

On December 27, 2023, the NEURC approved the draft Law of Ukraine 'On Amendments to Certain Laws of Ukraine Regarding the Strengthening of the Regulator's Independence in the Energy and Utilities Sectors'. With this decision, the Regulator began implementing the Action Plan to ensure the independence of the NEURC, which was developed to fulfil Ukraine's international obligations in the context of European integration, in particular the recommendations of the Energy Community. Among other things, the draft law provides for a clarification of the NEURC's special status as a central executive body.

The Energy Community Secretariat has repeatedly pointed out that the independence of the national energy regulator is one of the key requirements of the EU acquis. At the same time, the Secretariat notes that fully ensuring the NEURC's independence may require amendments to the Constitution of Ukraine, which are currently impossible under martial law. In this regard, ways of strengthening the Regulator's institutional independence within the framework of the current constitutional model are being explored.

In accordance with the Memorandum on Economic and Financial Policies under the IMF programme, Ukraine has committed to adopting legislative changes aimed at strengthening the NEURC's independence, improving the procedures for selecting the Regulator's members, and introducing regular external assessments of its governance and independence. The draft legislation is to be drawn up taking into account the recommendations of the Energy Community Secretariat.

In November 2025, the Energy Community Secretariat, in its annual report, once again drew attention to systemic issues regarding the NEURC's independence, in particular its financial and institutional dependence, as well as the need to strengthen the Regulator's autonomy through legislation. The EU Delegation to Ukraine and the Energy Community Secretariat confirmed that the adoption of the relevant legislative amendments is an important prerequisite for the integration of Ukraine's energy markets into the EU market and for Ukraine's fulfilment of its European commitments.

To this end, on December 8, 2025, draft law No. 14282 was registered with the Verkhovna Rada to strengthen the guarantees for the exercise of the NEURC's powers; as of the end of August 2026, it is still being considered by parliamentary committees. On September 9, 2026, the VRU Committee on Energy and Housing recommended adopting draft law No. 14282 as a basis with amendments for the second reading. On September 16, the draft law was adopted as a basis with amendments.

October 7, 2026, the Verkhovna Rada of Ukraine Committee on Energy and Housing and Communal Services published a comparative table with amendments to the second reading of draft law No. 14282 on strengthening guarantees for the exercise of the powers of the National Commission for the Regulation of Energy and Utilities of Ukraine, as well as the proposals of the EBRD and the Ukrainian Wind Energy Association (UVEA). As of the end of October, the draft law had not been considered in the second reading.

Indicator No. 10.14. Supporting the development of efficient and more sustainable district heating

(Q4 2025 , postponed from Q3 2025)

Sector: energy

Status: completed, but not on time

The indicator is aimed at increasing the efficiency of the district heating sector. In order to achieve this indicator, it is necessary to adopt and enter into force the Law of Ukraine "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating".

It is worth noting the approval in November 2023 of the Concept of the State Targeted Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030, which provides for increasing the efficiency of the functioning of district heating systems. In addition, on February 9, 2025, the Law "On Amendments to Certain Laws of Ukraine in the Spheres of Energy and Heat Supply Regarding the Improvement of Certain Provisions Related to the Conduct of Economic Activities and the Effect of Martial Law in Ukraine", adopted on January 14, came into force, which is aimed at settling debts, improving payment discipline, developing the market for renewable energy sources, and approximating Ukrainian legislation to EU standards.

On May 5, the Ministry of Development and Reform published the draft Law "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating". On August 18, the Cabinet of Ministers presented the draft Government Action Program. The document plans to develop and submit to the Cabinet of Ministers of Ukraine a draft law on Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating in December 2025. On August 8, the Cabinet of Ministers approved amendments to the Ukraine Plan, which provide for the postponement of the indicator deadline to the 4th quarter of 2025.

On September 22, the Verkhovna Rada registered the government bill No. 14067 "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating". On November 6, the VRU Committee on Energy and Housing issued a conclusion recommending the adoption of the bill in the first reading, and a draft resolution on its adoption as a basis was also published.

On February 10, 2026, the draft Law was adopted as a basis. The bill was processed in the relevant committee of the VRU for the second reading, in particular, a comparative table was provided on May 18. DiXi Group experts joined the process, who provided some proposals for ensuring competition when establishing ITP. On July 17, the Law was adopted and on July 24, it was signed by the President.

When assessing the implementation of the indicators, the European Commission also took into account the NEURC Resolutions No. 1823 (as amended) on connection to heating networks and No. 888 on the rules for the use of thermal energy, in particular, termination of heat supply.

Indicator No. 11.3 Entry into force of the Law on Traffic Safety and Compatibility of Railway Transport of Ukraine with application within three years from the date of its adoption (2/2)

(Q4 2025)

Sector: transport

Status: completed, but not on time

Bill No. 14174 was registered in the Verkhovna Rada only on October 31, 2025. The draft law fulfills Ukraine's obligations under the Association Agreement and implements the requirements of the EU's "fourth railway package" (directives 2016/798, 2016/797, etc.). After its adoption, Ukraine will switch to the European safety management model. Instead of formal control, a risk management system, operator liability, and an independent safety authority will appear. And the Ukrainian railway system will be able to technically and organizationally work in a single space with EU networks (ETCS/ERTMS, TSI, subsystem admission, conformity assessment modules).

In practice, this means:

- clear rules for admitting infrastructure and rolling stock to operation according to European technical specifications (TSI), with transparent conformity assessment procedures
- transition to a European approach to technical maintenance, clear definition of responsibility for the safe condition of rolling stock (ECM approach), requirements for accounting and risk management
- preparation for full integration into the European TEN-T corridors, reduction of technical barriers to transit, simplification of access for foreign operators, opening the market for manufacturers already working under TSI

Overall, the draft law complies with EU law. The amendments to the second reading have significantly improved its compliance by introducing an independent (accredited) external risk assessment and additional guarantees of impartiality and transparency of procedures. However, some provisions require further clarification, in particular regarding the size and methodology for setting the cost of certificates and services, as well as more fully establishing the application of technical specifications for interoperability (TSI) and procedural criteria for decision-making.

The bill was passed in first reading on December 17. On May 25, 2026, a table was prepared for the second reading.

Draft Law No. 14174 was signed by the President of Ukraine and registered as Law No. 4904-ИХ dated 09.06.2026 . The Law shall enter into force on the day following the day of its publication and shall be put into effect three years after the date of its publication.

Indicator No. 1.5. Full launch and use of the human resources management information system (HRMIS)

(Q1 2026)

Sector: public administration reform

Status: completed, but not on time

The indicator assumes the introduction and use of a human resources management information system (HRMIS) in all ministries and in all other central executive bodies and their territorial bodies.

The idea of introducing such a system is not new. Work on its implementation began in 2018-2019. It is designed to reduce expenses for human resource management in executive bodies, make management processes more transparent, understandable, and effective.

In general, individual elements of HRMIS are already operational.
Ukraine reported on the implementation of this indicator, albeit late.

Indicator No. 3.7 Entry into force of legislation on simplified insolvency procedures for MSMEs

(Q1 2026)

Sector: business environment

Status: not completed

Legislation on simplified insolvency procedures for micro, small and medium-sized enterprises (MSMEs) is to enter into force.

The relevant bill No. 15024 introduces a simplified bankruptcy procedure for micro and small businesses. It is a fast-track procedure with a maximum period of up to 180 days, lower costs and minimal bureaucracy: fewer documents, faster processing, lower fees. Access criteria will be clearly defined so that the procedure applies only to bona fide small businesses, and complex or conflicting cases will be considered according to general rules. Clear rules will also be established for the interaction of bankruptcy procedures and privatization of state-owned enterprises so that assets do not remain in limbo for years.

Bill No. 15024 was adopted in the first reading on September 16, 2026. The second reading and the president's signature are still ahead, so the indicator has not yet been met.

Indicator No. 3.12. Entry into force of legislation ensuring transparent and merit-based selection of prosecutors for management positions in prosecutorial bodies

(Q1 2026)

Sector: judiciary and human rights

Status: not completed

According to the Ukraine Plan, “enhancing the accountability and integrity of the prosecutor’s office is key to combating the abuse of power and pressure on businesses and investors by law enforcement agencies, which is a widespread phenomenon in Ukraine.”

The indicator envisages the entry into force of legislation that will ensure transparent and merit-based selection of prosecutors for management positions. This legislation will include:

- clear evaluation criteria, including professional competence and integrity/ethics;
- a transparent, competitive and meritocratic selection procedure, which includes a verification of professional competence and integrity;
- strengthening the institutional capacity and powers of the Prosecutor General's Office and prosecutorial self-government, in particular the Prosecutors' Council, in terms of selecting prosecutors for management positions.

On June 24, the newly appointed Prosecutor General of Ukraine, Ruslan Kravchenko, supported a publicly transparent, merit-based selection of prosecutors for leadership positions, as provided for by the EU initiative "Ukraine Facility".

On 22.06.2026, the People's Deputies of Ukraine registered draft law No. 15343 , which provides for an open competition for the position of Prosecutor General. Candidacies are submitted to the President of Ukraine exclusively based on the results of the competition, which is conducted by a competition commission consisting of six people: three determined by the High Council of Justice, and three determined by the High Council of Justice on the basis of proposals from international organizations of the European Union countries. Currently, the draft law has been submitted for review to the People's Deputies.

On October 12, 2026, the Government submitted to the Verkhovna Rada a draft law No. 16144 on amendments to certain legislative acts of Ukraine regarding the improvement of the organizational principles of the activities of the prosecutor's office, ensuring the institutional independence of prosecutorial self-government bodies and the body conducting disciplinary proceedings. As stated in the explanatory note to the draft law, it is aimed, among other things, at fulfilling the obligations undertaken by Ukraine in the process of European integration, namely Reform 4 of the Ukraine Plan for 2024-2027, approved in implementation of the European Union initiative "Ukraine Facility".

Project No. 16144 on October 27, 2026 received support from the VRU Committee on Law Enforcement Activities, where the decision proposed to include it in the agenda of the sixteenth session of the VRU and to designate it as urgent. As of the end of October, the draft law is being prepared for consideration in the first reading.

Therefore, the indicator is not fulfilled.

Indicator No. 8.5. Ensuring the resolution of issues related to connection to utility networks

(Q1 2026)

Sector: business environment

Status: completed, but not on time

Indicator 8.5 requires legislation to be enacted that provides access to information about external utility networks and simplifies connection to them. Information about networks and their security zones should be displayed in electronic systems, taking into account security restrictions.

In accordance with the indicator, it came into effect Law No. 4213-IX of January 14, 2025. It provides for the publication of information on the conditions for connection and the creation of geographic information systems for water supply, sewage, heat supply, gas and electricity supply networks. This data must be available for integration with the national geoportal, urban planning cadastre and electronic system in the construction sector. dated 14.01.2025 No. 4213-IX

By Resolution No. 950 of July 15, 2026, the government supplemented the legislative changes: it provided for digital registration of connections to water supply and sewage networks, as well as access through an electronic system in the construction sector to information on the procedure for connecting to various engineering networks. The European Commission assessed the indicator as being properly implemented.

Therefore, we consider this indicator as fulfilled, but with a delay.

Indicator No. 15.8. Development of a strategy for implementing the principles of the circular economy and an action plan for its implementation (Q1 2026)

Sector: green transition and environmental protection

Status: completed, but not on time

This indicator provides for the approval, by a resolution of the Cabinet of Ministers, of a strategy for implementing the principles of the circular economy and an action plan for its implementation. The strategy is expected to identify the potential opportunities and implications of the transition to a circular economy in Ukraine for 5–10 pre-selected priority sectors and value chains, such as waste, textiles, plastics, batteries, electronics, agriculture, construction and renovation, as well as metals and minerals. The body responsible for implementation is the Ministry of Economy.

At the end of May 2024, a meeting of the inter-ministerial working group on the development of the circular economy was held at the Ministry of Economy, where the results achieved and the further work plan for developing the strategy were presented. The strategy is being developed with financial support from the EU and in collaboration with leading international organisations as part of the project 'Circular Economy – Promoting Sustainable Production and Consumption Models in Ukraine'. According to the project's publication, as of March 2025, the Strategy for the Development of Ukraine's Circular Economy up to 2035, the Operational Plan for the Implementation of the Strategy for 2025–2027, and recommendations on legislative changes to implement the principles of the circular economy had been drawn up. In turn, on 10 September 2025, a consultation meeting was held in Poltava as part of the strategic environmental assessment of the draft Strategy, with the support of the Ministry of Economy, Environment and Agriculture of Ukraine. However, as of the end of October, the draft documents had not been published at all.

On 10 November, the Ministry of Economy published a statement defining the scope of the strategic environmental assessment of the Circular Economy Development Strategy. The collection of comments and proposals continued until 20 November. At the end of November in Vinnytsia and in early December in Odesa, consultation meetings were held to discuss the SEA of the draft Strategy.

On 6 January 2026, the Ministry of Economy published, for public consultation, the draft Strategy for the Development of Ukraine's Circular Economy up to 2035, the operational plan for its implementation in 2026–2028, and the Strategic Environmental Assessment Report. On 6 February, the public consultation on the draft document concluded; according to the Ministry of Economy, over 4,500 comments were received.

On 24 April, the Ministry of Economy published a draft order 'On the Approval of the Strategy for the Development of Ukraine's Circular Economy for the Period up to 2035 and the Adoption of the Operational Plan for its Implementation in 2026–2028'.

On September 17, 2026, the Cabinet of Ministers approved the Strategy for the Development of the Circular Economy of Ukraine for the period until 2035 and approved the operational plan of measures for implementation in 2026-2028. Thus, the indicator is fulfilled with a delay.

Indicator No. 3.17 . Adoption of the Presidential Decree on the Approval of the Human Rights Protection Strategy

(Q2 2026)

Sector: judiciary and human rights

Status: completed, but not on time

The implementation of the indicator is aimed at developing and implementing tools in the field of human rights protection that would respond to current threats.

The previous Strategy was adopted in 2021, and its implementation period expired in 2025.

In March 2026, the Ministry of Justice announced the start of public consultations on the draft Presidential Decree "On Approval of the National Strategy in the Sphere of Human Rights for the Period Until 2035", which will determine the strategic goals, priorities and principles of ensuring and protecting human rights and freedoms in Ukraine for the period until 2035, taking into account the conditions of martial law, the consequences of the armed aggression of the Russian Federation and the needs of post-war reconstruction. The consultations lasted until April 2, 2026.

The President of Ukraine signed Decree No. 1038/2026 of October 12, 2026 (entered into force on October 15, 2026), which approved the new National Strategy in the Field of Human Rights.

Indicator No. 4. 20. Adoption of the State Program to Combat Human Trafficking until 2030

(Q2 2026)

Sector: fight against corruption and money laundering

Status: completed, but not on time

Human trafficking remains a pressing threat, driven by internal socio-economic factors and external challenges, including the armed aggression of the Russian Federation against Ukraine.

On February 25, 2026, the Cabinet of Ministers of Ukraine, by Order No. 184-p, approved the Concept of the State Targeted Social Program to Combat Human Trafficking for the period until 2030, obliging the Ministry of Social Policy, Family and Unity, together with the interested central executive bodies, regional and Kyiv City State Administrations (military administrations), to develop and submit to the Cabinet of Ministers of Ukraine, within three months, a draft of the State Targeted Social Program to Combat Human Trafficking for the period until 2030.

In accordance with the order, the Ministry of Social Policy prepared and published the corresponding draft of the State Targeted Social Program to Combat Human Trafficking.

875-r of September 3, 2026, the State Targeted Social Program to Combat Human Trafficking for the period until 2030 was approved, therefore the indicator was implemented with a delay.

Indicator No. 5.3. Reduction of the state share in the banking sector (Q2 2026)

Sector: financial markets

Status: completed

The indicator overlaps with the IMF's benchmark 6 on adopting an updated strategy for managing state-owned banks. There are currently seven state-owned banks, accounting for over 50% of Ukraine's banking net assets. However, two smaller banks are currently under the FGDF for resolution and are likely to be liquidated or transferred to private investors.

The indicator provides for the Government's approval of the Strategy for Reforming State-Owned Banks, which will provide for a gradual reduction in the state's share in the banking sector. It will also address reducing fiscal risks, resolving problem loans, improving management and operational efficiency, and ensuring the long-term sustainability of banks with state participation. On June 30, the Government adopted a decision to approve the core Guidelines for the worl state-owned banks . This document contains relevant measures. The document provides for the sale of Ukrgasbank or Sense Bank on favorable terms in 2027-2028, and in the future, the sale of Privatbank and a share of Oschadbank shares. The sale of Ukreximbank is not envisaged. After the anti-corruption authorities' investigation into the supervisory board of Sense Bank, the Government instructed the Ministry of Finance to accelerate the sale of Sense Bank. Also, on October 1, 2025, the Government adopted a decision to prepare for the sale of stakes in two state-owned banks. In April 2026, the selection of advisors for the privatization of another state-owned bank began.

Indicator No. 5.5. Entry into force of legislative changes to improve the resolution of problem loans

(Q2 2026, postponed from Q1 2026)

Sector: financial markets

Status: completed

The indicator foresees the entry into force of legislative acts that will implement the recommendations of the NPL resolution strategy (Indicator 5.4). The strategy has now been approved as a section of the Lending Development Strategy.

Currently, the relevant recommendations have been implemented. In particular, the NBU has made changes to the definition of non-performing loans and implemented other regulatory changes to resolve problem loans. And the European Commission agreed with the Government that the amendments to the Bankruptcy Procedures Code introduced by Law 3985-IX in 2024 correspond to the goals declared in the Strategy.

Indicator No. 6.3. Creation of supervisory boards with a majority of independent members (1/3)

(Q2 2026)

Sector: management of public assets

Status: completed, but not on time

According to the terms of this indicator, supervisory boards with a majority of independent members should be appointed for at least 15 state-owned companies, from the list of key state-owned companies approved by the Cabinet of Ministers in a protocol decision.

Nominations for members of supervisory boards should be made after a competitive selection based on procedures agreed upon and in force at the time the selection begins.

In September 2024, the Cabinet of Ministers of Ukraine approved the new composition of the Supervisory Board of JSC “Energy Company of Ukraine”.

The Cabinet of Ministers of Ukraine, by its resolution No. 46-p dated January 21, 2025, approved candidates for the positions of members of the Supervisory Board of the State Company "Forests of Ukraine". The Supervisory Board includes three independent members and one representative of the state.

The members of the Supervisory Board of JSC HARTRON were elected by the remote annual General Meeting of Shareholders of JSC HARTRON, the date of the meeting was April 15, 2025, minutes No. 30 dated April 21, 2025, for the term until the next annual general meeting of shareholders of JSC HARTRON.

By order No. 442-r dated May 6, 2025, the composition of the Supervisory Board of Motor Sich JSC was updated.

In July 2025, the Cabinet of Ministers of Ukraine, by its order No. 721-r dated July 15, 2025 , updated the composition of the Supervisory Board of the Private Joint-Stock Company "Ukrainian Danube Shipping Company" (UDP). This body consists of five people, including three independent members and two representatives of the state.

Indicator No. 6.3. Creation of supervisory boards with a majority of independent members (2/3)

(Q2 2026)

Sector: management of public assets

Status: completed, but not on time

The Government, by Order No. 1090-r dated October 1, 2025, completed the competitive selection of members of the Supervisory Board of the Joint-Stock Company "Ukrainian Railways".

The Cabinet of Ministers, by Resolution No. 1633 of December 10, 2025, adopted a decision to establish JSC "Guaranteed Buyer" on the basis of the relevant state enterprise.

On January 9, 2026, the Government adopted a decision to update the procedure for selecting candidates for the supervisory boards of strategic business entities. The updated mechanism provides for an accelerated process of selecting and appointing independent members and state representatives, applying the OECD principles of corporate governance, in particular professionalism, transparency, and independence.

It is expected that the introduction of the new procedure will strengthen supervision over the activities of state-owned enterprises and contribute to increasing the efficiency of management of critical infrastructure facilities under martial law.

On January 28, 2026, the Government appointed new members of the Supervisory Board for NNEGC Energoatom based on the submission of the nomination committee.

On March 2, 2026, the Cabinet of Ministers of Ukraine approved the candidacies of independent members and state representatives to the new composition of the Supervisory Board of NJSC Naftogaz of Ukraine.

The composition of the Supervisory Board of the State Enterprise " Ukraine Printing Plant for the Production of Securities " was updated on 03/05/2026 . It includes three independent members and two representatives of the state.

Indicator No. 6.3. Creation of supervisory boards with a majority of independent members (3/3)

(Q2 2026)

Sector: management of public assets

Status: completed, but not on time

On May 13, the Cabinet of Ministers, upon the recommendation of the Nomination Committee, approved the candidacies of the state representatives:

- to the Supervisory Board of NPC Ukrenergo - Yuriy Boyko, Mykola Brusenko and Yehor Perelygin;
- to the Supervisory Board of LLC "Gas Transportation System Operator of Ukraine" - Anton Bendyk.

The Supervisory Board of the Joint-Stock Company "National Public Broadcasting Company of Ukraine" was updated by decision No. 1404 dated 05/28/2026.

On June 17, 2026, the Cabinet of Ministers of Ukraine terminated the powers of four independent members of the Supervisory Board of PJSC "Ukrhydroenergo" and one representative of the state from July 7, 2026, so the government is launching a competition for the positions of members of the Supervisory Board.

On July 1, the Cabinet of Ministers of Ukraine adopted a resolution "Issues of the Supervisory Board of the Joint Stock Company "National Nuclear Power Generating Company "Energoatom", which elected Dominique Minier and Matthew Murray to the positions of independent members of the Supervisory Board.

Also on July 1, the Cabinet of Ministers of Ukraine approved the appointment of Yuriy Butsa as the state representative on the Supervisory Board of JSC "GTS Operator of Ukraine", which was the last appointment for the formation of the full composition of the Supervisory Board.

On July 15, the Government adopted a decision to approve the termination of the state enterprise "Scientific and Production Association "Pavlograd Chemical Plant" by transforming it into a limited liability company.

On September 3, 2026, the Cabinet of Ministers of Ukraine appointed Taras Melnychuk as the state representative on the Supervisory Board of PJSC "Ukrhydroenergo".

On October 21, 2026, the Cabinet of Ministers approved the appointment of independent members and a state representative to the Supervisory Board of JSC Ukrposhta.

Thus, as of September 2026, public sources reported the creation of supervisory boards with a majority of independent members in 14 out of 15 companies, the minimum required to meet this indicator, so the indicator is still unmet.

Indicator No. 7.7. Approval of the Employment Strategy (Q2 2026)

Sector: human capital

Status: completed

The situation on the labor market is difficult: most employers complain about the lack of labor force as the biggest obstacle to their activities. At the same time, the unemployment rate remains high due to the mismatch between demand and supply of labor. Therefore, a change in labor market policy is important. Changes are also needed within the framework of the European integration process.

The indicator provides for the adoption by the Cabinet of Ministers of the Employment Strategy, which will provide for measures in the following areas:

- creating favorable conditions for employment of the population, including through the development of entrepreneurship and with a special emphasis on women;
- simplifying access to the labor market;
- retraining and requalification;
- reforming the state employment service;
- reforming the labor market forecasting system;
- Stimulating the attraction of foreign talents to the Ukrainian labor market - foreign entrepreneurs, highly qualified and working personnel, and students.

In May and June 2025, the Ministry of Economy, with the assistance of BRDO, held several working groups to develop the Strategy. On November 5, the draft Strategy was published for public discussion.
On January 7, 2026, the government approved the Employment Strategy of Ukraine for the period until 2030, as well as the operational plan of measures for the implementation of the Strategy in 2026-2028.

Indicator No. 7.12. Investment in education
(Q2 2026)

Sector: human capital

Status: completed

Investment in education is one of the investment indicators provided for by the Ukraine Facility.

This involves directing funds to improve access to safe and quality education, including preschool education in accordance with the new legislation on preschool education, in particular:
– shelter and safe conditions in educational institutions;
– school buses;
– materials and equipment for educational institutions, modern teaching methods, including through digitalization;
– quality food;
– creation of workshops and laboratories in educational institutions, increasing the energy efficiency of educational institution buildings.

Initially, it was planned that 650 m euros in equivalent should be spent for these purposes in 2024 and 2025, but after changes to the Plan for Ukraine, this amount was reduced to 300 m euros.
The government does not report on the implementation of these investments, but its own preliminary estimates show that the corresponding funds have not been spent.
At least 5% of these investments under the "Decentralization" section should be directed to the subnational level.

The government has not published a report on the relevant expenditures and it is not entirely clear which expenditures will be included in the relevant investments. However, according to available information, the government has reported on the implementation of this indicator.

Indicator No. 7.14. Investment in healthcare (Q2 2026)

Sector: human capital

Status: completed

Investment in healthcare is another investment indicator provided for by the Ukraine Facility.

This involves directing funds to strengthen the healthcare sector, in particular:
– laboratory equipment for microbiological, chemical and physical analysis;
– shelter and security for healthcare facilities;
– hospital equipment for medical analysis, surgery and patient care;
– infrastructure and premises for healthcare facilities;
– IT systems to improve the efficiency and effectiveness of medical services.

Initially, it was planned that 200 m euros in equivalent should be spent for these purposes in 2024 and 2025, but after changes to the Ukraine Plan, this amount was increased to 400 m euros.
The government does not report on the implementation of these investments, but its own preliminary estimates show that the corresponding funds have not been spent.

At least 20% of these investments under the "Decentralization" section should be directed to the subnational level.

The government has not published a report on the relevant expenditures and it is not entirely clear which expenditures will be included in the relevant investments. However, according to available information, the government has reported on the implementation of this indicator.

Indicator No. 7.18. Providing housing for vulnerable groups of the population (Q2 2026)

Sector: human capital

Status: completed

Providing housing for vulnerable groups is identified as one of the government's priorities. It is also an investment indicator provided for by the Ukraine Facility.

This is about allocating funds to provide housing:
- persons with disabilities of groups I–II who defended the independence, sovereignty and territorial integrity of Ukraine;
- family members of deceased defenders;
- internally displaced persons who defended the independence, sovereignty and territorial integrity of Ukraine, as well as their family members.

It is expected that the equivalent of 200 m euros will be spent for these purposes in 2024 and 2025.

The government has not published a report on the relevant expenditures and it is not entirely clear which expenditures will be included in the relevant investments. However, according to available information, the government has reported on the implementation of this indicator.

Indicator No. 7.20. **Implementation of the National Strategy for Overcoming the Gender Pay Gap**

(Q2 2026)

Sector: human capital

Status: completed

The Cabinet of Ministers must approve the Operational Plan of Action for the implementation in 2026–2028 of the National Strategy for Overcoming the Gender Pay Gap for the Period Until 2030.

This is necessary to improve the functioning of the labor market.

The Cabinet of Ministers approved the relevant Action Plan by its Resolution No. 504-r dated May 27, 2026.

Indicator No. 8.12. Adoption of amendments to the resolution of the Cabinet of Ministers of Ukraine on the definition of a single national metrological institute (Q2 2026)

Sector: business environment

Status: completed, but not on time

The indicator provides for amendments to the Resolution of the Cabinet of Ministers of Ukraine dated May 27, 2015 No. 330, which defines the only national metrological institute of Ukraine - the State Enterprise "All-Ukrainian State Scientific and Production Center for Standardization, Metrology, Certification and Consumer Rights Protection" (SE "Ukrmetrteststandart", Kyiv).

The changes are aimed at bringing the national metrology system into line with the requirements of European Union legislation and international standards, as well as improving the institutional model of the functioning of the national metrology institute. This is an important component of harmonizing Ukrainian legislation in the field of technical regulation and ensuring the unity of measurements in accordance with European practices .

The essence of the indicator is to update the regulatory framework that determines the status and powers of the single national metrological institute, in order to ensure the effective functioning of the national metrological system, international recognition of measurement results, and Ukraine's integration into the European quality infrastructure.

On May 25, the Ministry of Economy published a draft resolution of the Cabinet of Ministers of Ukraine “On Amendments to Clause 1 of the Resolution of the Cabinet of Ministers of Ukraine dated May 27, 2015 No. 330” , which provides for updating the list of scientific metrological centers and officially defining the State Enterprise “Ukrmetrteststandart” as the only national metrological institute responsible for the creation, improvement, storage and application of national standards and ensuring metrological traceability to the International System of Units (SI), which will contribute to the harmonization of the national metrology system with EU standards. The resolution was adopted on August 19, it entered into force on August 26, i.e. the indicator was met with a delay.

Indicator No. 9.7. Investments in the restoration, reconstruction and modernization of regional authorities, in particular local self-government (Q2 2026)

Sector: decentralization and regional policy

Status: completed

According to this indicator, at least 5% of the non-repayable financial support under Component I of the Ukraine Facility should be directed to the needs of the recovery, reconstruction and modernization of subnational authorities of Ukraine.

Most likely, the indicator takes into account funds sent in the form of a subvention.

The government has not published a report on the relevant expenditures and it is not entirely clear which expenditures will be included in the relevant investments. However, according to available information, the government has reported on the implementation of this indicator.

Indicator No. 10.9. Adoption of the Roadmap for the gradual liberalization of the gas and electricity market, which should be implemented after the end of martial law

(Q2 2026)

Sector: energy

Status: not completed

To fulfil this indicator, the Cabinet of Ministers must approve a Roadmap for the gradual liberalisation of the gas and electricity markets, setting out the steps to be taken and the corresponding deadlines, to be implemented following the end of martial law. The Roadmap should be based on a technical analysis of the sector's financial condition and should focus on:

- measures to reform public service obligations and gradually liberalise prices following the end of martial law;
- measures to protect vulnerable consumers, including a new subsidy structure that will improve targeting and the level of support;
- preparatory actions ahead of the end of martial law, in particular the identification of vulnerable groups and the development of appropriate digital solutions.

As of the end of May, according to unofficial information, work on this has begun on the part of the Ministry of Energy and through individual international technical assistance projects. A key element of this work is conducting a technical analysis of the costs of quasi-fiscal support and developing scenarios for financially sustainable reforms that protect vulnerable consumers (Structural Benchmark No. 10 of the IMF programme).

Indicator No. 10.19. Preparation of Terms of Reference (ToR) for conducting an independent external audit of the National Commission for the Regulation of Energy and Utilities of Ukraine

(Q2 2026)

Sector: energy

Status: completed, but not on time

The indicator provides for the development and approval of terms of reference for an independent audit of the activities of the National Regulatory Commission for Energy and Utilities of Ukraine. The audit should assess the effectiveness of internal management mechanisms, transparency of decision-making processes, compliance with ethical standards and prevention of corruption, as well as the adequacy of the regulator's financial management.

The terms of reference should include an assessment of:

- regulatory decision-making processes, including internal approval procedures, documentation, traceability and mechanisms for ensuring transparency and integrity;
- ethical standards and practices, including conflict of interest prevention, declaration of interests, self-recusal procedures and accountability mechanisms for Commission members, management and staff;
- anti-corruption program and internal compliance mechanisms with identification of institutional vulnerabilities and corruption risks;
- financial decision-making processes, allocation and management of financial resources, and internal control systems that ensure transparency, accountability and protection from undue influence;
- communication policy of the National Commission for the Regulation of Energy and Utilities of Ukraine, including interaction with EU and Energy Community regulators, market participants and other authorities;
- financial management, including budgeting, procurement, internal control and reporting.

On September 9, at the request of the Government, the EBRD announced the selection of an independent consultant to conduct an assessment of the organizational activities and integrity practices of the National Commission for the Regulation of the Energy and Utilities Sector (see also the National Commission for the Regulation of the Energy and Utilities Sector). The deadline for submission is October 1, and the provision of services will last 4 months. Thus, the indicator is met with a delay.

Indicator No. 12.9. Investments in demining
(Q2 2026)

Sector: agri-food sector

Status: completed

The indicator assumes the need for an investment of at least 30 m euros in the demining of agricultural land.

To meet the indicator, it is necessary to allocate a total of at least 30 m euros (in UAH equivalent) in the state budgets for 2024 and 2025 for payments to owners or users of agricultural land for demining costs.

The corresponding budget expenditure item according to the program classification is “1201420 Compensation for costs for humanitarian demining of agricultural lands”.

In 2024, UAH 434 m, or EUR 10 m, was allocated for such demining. In 2025, UAH 1.3 trillion, or EUR 47 m, was allocated.

Total investments in demining during this period amounted to 57 m euros, which exceeds the 30 m euros set in the indicator. The indicator has been met.

Indicator No. 14.4. Entry into force of legislation supporting electronic identification schemes aligned with the eIDAS Regulation

(Q2 2026)

Sector: digital transformation

Status: completed

To be considered for successful implementation of this indicator, the NPA on the functioning of the Integrated Electronic Identification System in Ukraine as a key component of the national electronic identification infrastructure must come into force in accordance with the principles of Regulation (EU) 2024/1183.

The regulatory act should focus on:

- creating a modern electronic identification system in Ukraine and ensuring its sustainable development;
- ensuring interoperability (technological compatibility) of electronic identification tools, electronic identification intermediate nodes (hubs) and electronic identification schemes;
- protection of information resources processed within the system.

To implement this indicator, the Cabinet of Ministers approved the Regulation on the Integrated Electronic Identification System (as amended), which determines the procedure for appointing, defining the structure, functioning of the integrated electronic identification system, its creation and use.

Also, the Procedure for Maintaining a List of Electronic Identification Schemes and Digital Identification Wallets defined the procedure for maintaining a list of electronic identification schemes and digital identification wallets and making changes to such a list.

In addition, the Cabinet of Ministers adopted Resolution No. 764 of June 28, 2024 , which defines the organizational, methodological, technical and technological conditions for providers of e-identification and e-trust services, as well as the procedure for their verification.

Resolution of the Cabinet of Ministers of Ukraine No. 226 of February 28, 2025 approved the Procedure for assessing the risks and consequences of improper use or alteration of identification data of users of e-identification services and informing the supervisory authority about the provision of electronic trust services using e-identification means.

Also, to establish requirements for electronic identification means in the context of the electronic identification scheme, depending on the levels of trust in electronic identification means and the trust assessment procedure of the CMU, the relevant Technical Regulation was developed, approved by Resolution No. 577 of May 16, 2025. Thus, **the indicator was met.**

Indicator No. 15.11. Adoption of amendments to the Procedure for State Water Monitoring

(Q2 2026)

Sector: green transition and environmental protection

Status: completed

The indicator provides for amendments to the Resolution of the Cabinet of Ministers of Ukraine dated September 19, 2018 No. 758 “On Approval of the Procedure for State Water Monitoring” in order to further approximate the national water monitoring system to the requirements of European Union legislation, in particular the provisions of:

- Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (Water Framework Directive);
- Directive 2008/105/EC of the European Parliament and of the Council of 16 December 2008 on environmental quality standards in the field of water policy.

The changes should ensure the improvement of the state water monitoring system by implementing European approaches to assessing the ecological and chemical state of water bodies, expanding the list of controlled pollutants, improving data collection and analysis methods, and introducing mechanisms for regular monitoring of the state of surface and groundwater in accordance with EU requirements.

On June 10, the Cabinet of Ministers approved Resolution No. 754 “On Amendments to the Procedure for State Water Monitoring”. The Resolution introduces monitoring of substances from the EU watch list, defines requirements for monitoring points, methods and frequency, and creates a list of substances for continuous monitoring. This will contribute to the approximation of the water monitoring system to EU standards, timely detection of pollutants, and fulfillment of Ukraine’s European integration obligations.

Thus, we consider the indicator to have been completed on time.

Indicator No. 1.4. Resumption of work and modernization of the Unified Civil Service Vacancy Portal (career.gov.ua)

(Q3 2026, postponed from Q2 2026)

Sector: public administration reform

Status: completed

The indicator assumes the restoration of the Unified Civil Service Vacancy Portal (career.gov.ua). The portal should be fully operational and generate statistics on all vacancies and appointments.

Such a portal will contribute to the transparency of civil service employment and increase efficiency. The National Agency for Civil Service is responsible for implementing the indicators.

In accordance with the amendments to the Ukraine Plan, which were approved by the government, it is proposed to postpone the modernization of the portal until the Q2 2026.

The wording has also been somewhat clarified: Modernization of the Unified State Web Portal of Electronic Services in terms of the functionality of civil service vacancies. It is likely that a new web portal will be developed, rather than modernizing the previous one. At the same time, the approved Government Program states that vacancies will be published on the Diya portal. Therefore, it is not yet clear how exactly this indicator will be implemented.

The portal was launched on the Diya portal, not as a separate job portal.

Indicator No. 3.13. Entry into force of legislation improving the disciplinary system of prosecutors and increasing the capacity of the Qualification and Disciplinary Commission of Prosecutors

(Q3 2026)

Sector: judiciary and human rights

Status: not completed

In accordance with the terms of this step, legislation on improving the disciplinary system of prosecutors and strengthening the institutional capacity of the Qualification and Disciplinary Commission of Prosecutors should enter into force.

An improved legal and institutional framework aimed at implementing GRECO recommendations will contain the following elements:

- clarifying disciplinary offenses related to the conduct of prosecutors and their adherence to ethical norms, and expanding the list of available disciplinary sanctions in order to increase their proportionality and effectiveness;

- amending the provisions on the composition of the Qualification and Disciplinary Commission of Prosecutors to ensure that the majority of seats are held by prosecutors elected by their colleagues, and conducting an independent and objective pre-selection procedure for all candidates for members of the Qualification and Disciplinary Commission, including a verification of their integrity;

- increasing the efficiency of disciplinary proceedings by increasing the statute of limitations.

On 12.10.2026, the Government submitted to the Verkhovna Rada a draft law No. 16144. The draft law improves the disciplinary system of prosecutors by defining the concept of disciplinary misconduct and clarifying the grounds for disciplinary liability. The institutional capacity of the Qualification and Disciplinary Commission of Prosecutors (QDCP) is expected to be strengthened by improving disciplinary procedures and organizational support for its activities, as well as introducing an independent preliminary check of candidates for its membership for compliance with the criteria of professional competence and integrity with the participation of the Ethical Standards Council. Taken together, these changes should contribute to a more consistent and reasoned consideration of disciplinary cases and the proportionate application of penalties in accordance with the GRECO recommendations and Ukraine's European integration obligations.

The draft law is currently being prepared for consideration within the first reading procedure, so the indicator is not fulfilled.

Indicator No. 4.5. Adoption of a new Anti-Corruption Strategy for the period after 2025 (Q3 2026)

Sector: fight against corruption and money laundering

Status: not completed

The Anti-Corruption Strategy and the State Anti-Corruption Program for its implementation for the period after 2025 must be adopted by the Verkhovna Rada and the Cabinet of Ministers, respectively, and published.
On April 2, 2026, the draft Anti-Corruption Strategy for 2026–2030 was submitted to the NACP for consideration by the Cabinet of Ministers of Ukraine.
The draft Anti-Corruption Strategy for 2026–2030, sent by the National Agency to the Government, can be found at the following links:

- in Ukrainian ;
- in English .

Currently, three draft laws with the Anti-Corruption Strategy for 2026-2030 have been submitted to the Verkhovna Rada of Ukraine:

- No. 15230 dated 05/13/2026 from the Head of the Verkhovna Rada of Ukraine Committee on Anti-Corruption Policy O.V. Radina. The draft law reproduces the version of the strategy prepared by the NACP;
- No. 15230-1 dated 18.05.2026, submitted by the CMU, developed on the basis of a draft prepared by the NACP. On 16.07.2026, the draft was withdrawn due to the resignation of the government;
- No. 15230-2 dated 05/25/2026, initiated by the People's Deputies of Ukraine from the political party "European Solidarity".

Following the consideration of the draft laws in the VRU Committee on Anti-Corruption Policy, it was decided to reject drafts No. 15230 and No. 15230-2 , and to finalize and submit a new draft law that will take into account the provisions of the three previous drafts. This was registered on 07/27/2026 under No. 15230-d , and it has already received an opinion from the Main Committee on approval for the first reading.
In the updated Ukraine Plan, the indicator was divided into two and their implementation was postponed - 4.5 regarding the adoption of the Anti-Corruption Strategy for the III quarter of 2026, and 4.11 - regarding the adoption of the State Anti-Corruption Program for the Q4 of 2026. As of the end of September 2026, the draft Anti-Corruption Strategy No. 15230-d is being prepared for voting in the session hall of the Parliament for consideration in the first reading.
Due to the long-term lack of progress on this indicator, on October 28, 2026, the NACP and over 50 NGOs published an open letter calling on deputies to adopt the Anti-Corruption Strategy for 2026–2030. However, the indicator has not yet been implemented.

Indicator No. 4.9. Strengthening the anti-money laundering system - for SEPA accession

(Q3 2026)

Sector: fight against corruption and money laundering

Status: not completed

Indicator No. 4.9 requires the l aimed at further strengthening the anti-money laundering system to come into force, in particular with a view to Ukraine joining the geographical scope of the Single European Payments Area (SEPA) schemes.

The Single Euro Payments Area (SEPA), which covers the EU and some other European countries, allows for cashless transfers in euros between participating countries as easily, quickly and cheaply as within one country (a kind of "financial visa-free regime").

Accordingly, a government bill was registered in the Verkhovna Rada: No. 14327 , and then a version revised by the committee No. 14327-D . Although the initial government bill was withdrawn due to the change of government, the revised version remained in the works, but has not yet been considered at the plenary session in the first reading.

Therefore, the indicator was not completed on time . Under a positive scenario, it will realistically be completed by the end of 2026.

Indicator No. 4.16. Transparency of fund transfers and individual crypto assets (Q3 2026)

Sector: fight against corruption and money laundering

Status: not completed

Legislation should be introduced (the law should enter into force) on information accompanying transfers of funds and certain crypto-assets, in accordance with the principles of Regulation (EU) 2023/1113 and appropriate amendments to the legislation in the field of preventing money laundering should be made.

In September 2025, Bill 10225-d , which is intended to amend the Tax Code to regulate the turnover of virtual assets, passed its first reading. This law also includes provisions on the transparency of transfers of funds and crypto-assets.

Therefore, the indicator was not completed on time .

Indicator No. 4.18. Combating the illegal use of payment cards
(Q3 2026)

Sector: fight against corruption and money laundering

Status: not completed

Legislation should be introduced (the law should enter into force) establishing criminal liability for illegal actions with payment cards and other payment instruments in the interests of third parties in accordance with the principles of Directive (EU) 2019/713.

In 2025, the Verkhovna Rada registered draft law No. 14161 , which is intended to strengthen control over payment transactions by creating a register of persons whose payments require enhanced supervision.

As a result, the draft law was not adopted, and the indicator was not implemented.

Indicator No. 6.4. Corporatization of key state-owned enterprises (Q3 2026)

Sector: management of public assets

Status: not completed

This indicator is part of efforts to improve the governance and management of state-owned enterprises.

At least 15 state-owned enterprises from the list of the most important state-owned enterprises, approved by a protocol decision of the Cabinet of Ministers, will need to be transformed into joint-stock companies or limited liability companies.

At the end of August 2025, the Commercial Code of Ukraine was abolished (Law No. 4196-IX of 09.01.2025). After August 28, 2025, corporatization of state-owned enterprises must be carried out within three years. State-owned enterprises (including commercial and state-owned) must be transformed into joint-stock companies (JSC) or limited liability companies (LLC), 100% of the shares or stakes of which belong to the state.

As of the end of October, the indicator is in the process of implementation. In September, the President signed a law on the corporatization of the only enterprise in Ukraine for the extraction and processing of uranium ores and its transformation into JSC "Eastern Mining and Processing Plant" (Law 15122).

Indicator No. 8.13. Completion of a comprehensive analysis of salaries, pensions and allowances of employees of the Bureau of Economic Security of Ukraine and other relevant bodies

(Q3 2026)

Sector: business environment

Status: completed, but not on time

In accordance with the terms of implementation of this indicator, which is part of the BEB reform efforts, the Government of Ukraine should conduct a comprehensive assessment of the adequacy of salaries, pensions, and allowances of employees of the Bureau of Economic Security of Ukraine, other similar agencies, and relevant state bodies, in order to assess the level playing field among these agencies, institutions, and bodies.

The analytical note "Comprehensive assessment of salaries, pensions and payments of employees of the Bureau of Economic Security of Ukraine and other relevant bodies" was published on the website of the Ministry of Economy and Environment of Ukraine on 10/22/2026.

As the memo suggests, the issue of increasing BES wages may be a subject of consideration, but should not be addressed in isolation from the overall public sector wage reform.

A systemic solution should be to transition from a model in which each body separately justifies its own salary increases to a unified methodology for evaluating positions and determining the level of remuneration.

Thus, the indicator is completed, but not on time.

Indicator No. 10.16. Establishing minimum energy performance requirements for buildings and products covered by EU ecodesign legislation (Q3 2026)

Sector: energy
Status: completed

To implement the indicator, the Cabinet of Ministers must adopt acts on minimum requirements for energy efficiency of buildings, as well as products in accordance with EU legislation on ecodesign, and the Ministry of Development and Trade must adopt acts on requirements for energy efficiency of products in accordance with EU legislation on energy labeling.

On October 27, 2020, the Ministry of Development and Trade approved the Minimum Requirements for Energy Efficiency of Buildings, which are still in effect, and on February 6, 2025, requirements for buildings with close to zero energy consumption were approved. At the same time, task 17 The Operational Plan for the Implementation of the Long-Term Thermal Modernization Strategy provided for updating the minimum requirements for energy efficiency of residential and public buildings in the fourth quarter of 2025, in particular, reducing the allowable level of energy consumption.

From October 18, 2025, 10 technical regulations on ecodesign and labeling requirements entered into force , in particular ecodesign for: household washing machines and household washer-dryers; light sources and separate control gears; refrigeration appliances; household dishwashers; electronic displays. The National Program for Adaptation of Ukrainian Legislation to EU Law assesses the harmonization in the areas of ecodesign and energy labeling as partial. According to the assessment provided in it, 37 technical regulations on ecodesign and 20 on energy labeling of individual product groups have been adopted in Ukraine.

On February 5, 2026, the Cabinet of Ministers approved the resolution “On approval of the Technical Regulations on ecodesign requirements for servers and data storage products”. The document will enter into force in six months. In turn, on June 18, the Ministry of Development and Trade published an order on approval of the Technical Regulations on energy labeling of energy-consuming products. Separately, the State Agency for Energy Efficiency in August 2025 published a draft regulation on ecodesign of external power supplies ; as of September 28, 2026, it should be considered as a draft, not as an adopted act.

After publication by the Ministry of Development in June 2026 of an act on general labeling rules, the ministry by order of September 7, 2026 No. 1873 approved the Technical Regulations on Energy Labeling of Refrigerating Appliances with Direct Sales Function. The order was registered with the Ministry of Justice on September 11; it will enter into force on March 15, 2027.

On September 1, 2026, the Technical Regulation on Ecodesign Requirements for Refrigeration Appliances with Direct Sales Function entered into force , and on September 30, the Technical Regulation on Ecodesign Requirements for External Power Supplies was approved . In addition, a draft resolution of the Cabinet of Ministers of Ukraine “On Approval of the Technical Regulation on Ecodesign Requirements for Smartphones, Mobile Phones Other than Smartphones, Cordless Phones and Tablet Computers” was developed. Despite the fact that the implementation of the indicator is difficult to verify due to the lack of publicly available information, on September 14, the Ministry of Regional Development reported on the implementation of the indicator.

Indicator No. 10.21. Submission of a request by the IAEA to conduct an Integrated Regulatory Review Service (IRRS) mission

(Q3 2026)

Sector: energy

Status: completed

The indicator provides for an official appeal by the State Nuclear Regulatory Inspectorate of Ukraine (SNRIU) to the International Atomic Energy Agency (IAEA) with a request to conduct an Integrated Regulatory Review Service (IRRS) mission, the start of which is scheduled for the first half of 2027.

The IRRS mission is an international peer review mechanism carried out by the IAEA to comprehensively analyze the national nuclear and radiation regulatory system for its compliance with IAEA international safety standards and global best practices.

The essence of the indicator is to initiate a process of independent international assessment of the activities of the State Agency for Nuclear Safety and Energy, which will cover the institutional capacity of the regulator, the effectiveness of regulatory functions, the regulatory framework, licensing mechanisms, inspection activities, ensuring nuclear and radiation safety, as well as the level of independence of the regulatory body.

On July 2, the Head of the State Nuclear Regulatory Commission of Ukraine – Chief State Inspector for Nuclear and Radiation Safety of Ukraine, Oleg Korikov, announced that the Ukrainian side intends to make a corresponding request to the IAEA in the near future regarding the Agency's mission on the Integrated Review of the Regulatory System (IRRS).

In turn, on July 23, Oleg Korikov reported in his address that the State Nuclear Regulatory Commission of Ukraine has officially addressed the IAEA with the initiative to conduct the IAEA Mission on the Integrated Review of the Regulatory System (IRRS) in Ukraine. Thus, the indicator is considered fulfilled.

Indicator No. 11.9. Adoption by the Cabinet of Ministers of Ukraine of a resolution on approval of the Action Plan for the phased introduction of competition in the field of freight and passenger transportation in the railway transportation market

(Q3 2026)

Sector: transport

Status: completed

The implementation of the indicator is necessary for Ukraine's progress in creating a competitive rail transportation market in accordance with EU requirements.

The Cabinet of Ministers of Ukraine should approve an action plan that defines the phased introduction of competition in the field of freight and passenger rail transportation, establish a schedule for ensuring non-discriminatory access to railway infrastructure (in particular, 1435 mm gauge), and determine the mandatory stages of reforming the 1520 mm gauge network.

The action plan should be consistent with the revised National Programme for the Adaptation of Ukrainian Legislation to the European Union Legislation (NPAA).

On September 23, 2026, the Cabinet of Ministers of Ukraine, by Resolution No. 975-r, approved the Roadmap for the Reform of Railway Transport of Ukraine and approved a plan of measures for its implementation.

According to the Ministry of Reconstruction, Infrastructure and Transport of Ukraine, the Roadmap is aimed at the gradual introduction of competition in the freight and passenger rail transportation market.

Indicator No. 1.3. Resumption of recruitment to the civil service taking into account professional competencies

(Q4 2026)

Sector: public administration reform

Status: in progress

This indicator is a logical continuation of other measures within the framework of the implementation of public administration reform, in particular those provided for in indicators 1.1 and 1.2.

This indicator assumes that the resumption of selection for vacant positions based on professional competencies for all civil servants will be carried out gradually in three stages:
1) for civil service positions of category "A";
2) for civil service positions of category "B" (in the territory controlled by Ukraine, where there are no hostilities);
3) for civil service positions of category "B" (in the territory controlled by Ukraine, where there are no hostilities).

Thus, at the beginning of the full-scale war, competitions for relevant positions were canceled. It is planned to resume them in order to promote higher professionalism in the civil service.

At the same time, the indicator for the adoption of the draft law on the resumption of civil service competitions has not yet been met. Therefore, the timely implementation of this indicator is at risk.

Indicator No. 2.4. State budget expenditure reviews (Q4 2026)

Sector: public finance management

Status: in progress

The indicator assumes that reviews of state budget expenditures are conducted annually based on a decision of the Government and according to a methodology that complies with the best practices of the Organization for Economic Cooperation and Development (OECD), in particular in such priority areas as social protection, education, healthcare, energy, and business support.

On May 20, the Cabinet of Ministers adopted a resolution on conducting expenditure reviews in 2026 (No. 463-r): 14 main spending units of the state budget in 26 areas of review.

All reviews are to be completed by the end of 2026, although there is little public information yet regarding the implementation of this indicator.

Indicator No. 2.10. Strengthening internal control and internal audit in Ukraine, as well as protecting the EU's financial interests within the framework of the Ukraine Facility

(Q4 2026)

Sector: public finance management

Status: in progress

Based on the legislation adopted under Indicator 2.9, Ukraine's internal control and internal audit systems, as well as mechanisms for protecting the financial interests of Ukraine and the European Union within the Ukraine Facility, should be strengthened through the adoption by the Cabinet of Ministers of Ukraine of a national Action Plan on "strengthening internal control and internal audit systems in Ukraine to ensure accountable and effective management." The Action Plan should cover the following aspects:

- improving the effective access of the State Audit Service of Ukraine to information and data necessary for the implementation of state financial control measures within the framework of the Ukraine Facility mechanism, including relevant registers, databases and information systems;
- amendments to the Audit Strategy for the Implementation of the "Plan for Ukraine" in order to clarify the respective roles and mechanisms of cooperation between the Ministry of Finance, the State Audit Service and internal audit units of state bodies with spending bodies;
- improving the methodological framework for conducting risk-based system audits of expenditure under the Ukraine Facility and ensuring their effective implementation by the second quarter of 2027, including assessing the risks of fraud, corruption, conflict of interest and double funding;
- strengthening risk management and the role of internal control and internal audit in the preparation of management declarations, in particular by providing practical recommendations and support to state bodies responsible for the implementation of the "Plan for Ukraine".

Indicator No. 3.14 . An electronic document management system has been introduced in the criminal justice system

(Q4 2026)

Sector: judiciary and human rights

Status: in progress

The indicator will be considered fulfilled if the system module of the electronic criminal case management system (eCase), the electronic criminal proceedings module and the case analysis module are operational to ensure the digital processing of criminal cases and gradually replace or significantly modernize the outdated Unified Register of Pre-Trial Investigations.

As of September 2026, there is no publicly available information on progress in implementing the indicator.

Indicator No. 3.15. Specialized District Administrative Court and Specialized Appeal Administrative Court are functioning (1/2)

(Q4 2026)

Sector: judiciary and human rights

Status: in progress

The indicator will be considered fulfilled if the new district administrative court and the administrative court of appeal are operational to consider disputes with the participation of central authorities, by:

- determining the number of judges of these courts;
- announcement and holding of competitions for filling vacant positions of judges of these courts, appointment of judges of these courts;
- providing courts with premises and logistical facilities;
- notification of the start of the work of the courts by publishing relevant information on the web portal of the judiciary and in the newspaper "Holos Ukrainy".

received 356 applications for participation in competitions for vacant positions of judges in the Specialized District Administrative Court and the Specialized Appeal Administrative Court . The number of unique candidates is 268 people, 88 candidates apply for positions of judges in the SOAC and the SAAC simultaneously.

On June 15, 2026, the Commission approved the coded and decoded results of the fourth stage of the qualifying exam (performance of a practical task on the specialization of the Specialized District Administrative Court) within the framework of the competition.

67 candidates successfully completed the practical assignment for the Specialized District Administrative Court specialization and continue to participate in the competition.

On June 22, 2026, the Commission approved the coded and decoded results of the fourth stage of the qualifying exam (performance of a practical task on the specialization of the Specialized Administrative Court of Appeal) within the framework of the competition.

23 candidates successfully completed the practical assignment on the specialization of the Specialized Administrative Court of Appeal and continue to participate in the competition.

10 candidates applying for the positions of judges in both competitions simultaneously.

The next stage involves the involvement of an Expert Council, consisting of three representatives of Ukraine and three representatives delegated by international organizations. Together with them, the Commission will conduct interviews with candidates.

On June 5, 2026, a meeting of members of the Expert Council and the HQCJ took place to form a common understanding of the work process, as well as to establish working relations between the Expert Council, members of the HQCJ, the secretariats of the Council and the Commission within the framework of the competition for the positions of judges of the SOAC and the SAAC.

Indicator No. 3.15. Specialized District Administrative Court and Specialized Appeal Administrative Court are functioning (2/2)

(Q4 2026)

Sector: judiciary and human rights

Status: in progress

On August 26, 2026, the High Qualification Commission of Judges of Ukraine approved the general results of the first stage of the "Qualification Examination" of the qualification assessment within the framework of the competitions announced by the Commission's decisions No. 193/zp-25 and No. 194/zp-25 of October 29, 2025.

The Commission admitted the following to the second stage of the qualification assessment "Review of the dossier and interview":

- 67 candidates for the positions of judges of the Specialized District Administrative Court;
- 23 candidates for the positions of judges of the Specialized Administrative Court of Appeal.

The second stage of the qualification assessment "Review of dossiers and interview" within the framework of the above-mentioned competitions is planned for the fourth quarter of 2026.

Special joint meetings on candidates for the SAAC lasted from September 14 to 24, with 21 candidates participating. On September 24, the HQCJ and the Expert Council announced the results. Six candidates were recognized as meeting the criteria of integrity and professional competence for the SAAC.

According to the results of the interviews on compliance with the integrity and competence criteria in the competition for the Specialized District Administrative Court (SOAC), 9 candidates confirmed compliance with the integrity and professional competence criteria. Now the HQCJ must conduct interviews, approve the rating, determine the winners and make recommendations to the Supreme Administrative Court.

Indicator No. 3.16. Entry into force of legislation expanding the participation of independent experts appointed by international partners in the selection process of members of the High Qualification Commission of Judges of Ukraine (Q4 2026)

Sector: judiciary and human rights

Status: in progress

This indicator should see the entry into force of a law that, in close cooperation with the European Commission on specific conditions, expands the participation of independent experts appointed by international partners in the selection committee of the High Qualification Commission of Judges (HQCJ).

Previously, on June 1, 2025, the first composition of the competition commission for the selection of members of the High Qualification Commission of Judges completed its powers. According to that regulation, the decisive vote belonged to representatives designated by international organizations. In the future, the competition should take place without involving representatives of the international community in the commission.

In 2027, the 4-year term of office of 15 out of 16 members of the HQCJ will end, which will necessitate a new large-scale competition.

Instead, the HQCJ is an important body on which the qualification assessment for suitability for the position held and the selection of hundreds of judges throughout Ukraine depend.

In order to continue the format of the Competition Commission's work, the Verkhovna Rada of Ukraine registered draft law No. 13382 dated 18.06.2025. It proposes to extend the term of the previously established Competition Commission, counting five years from the date of appointment of the first authorized composition of the HQCJ. Thus, the commission with internationals should work until June 2028, which will allow it to participate in the renewal of the HQCJ. The draft law was submitted for review to the people's deputies of Ukraine a year ago.

On August 25, 2026, a meeting was held with the Supreme Judicial Council of Ukraine and the Supreme Judicial Council to discuss the draft law on improving competitive candidate selection procedures. The draft law is currently being prepared for consideration in parliament and may be put to a vote in the near future.

On 03.09.2026, the People's Deputies of Ukraine registered with the Verkhovna Rada draft law No. 16018 on improving the competitive procedures for filling the position of a member of the High Qualification Commission of Judges of Ukraine, a member of the High Council of Justice. The draft law has already received criticism from non-governmental organizations. On 10.09.2026, the Government registered an alternative draft law No. 16018-1. Currently, both are being reviewed by the People's Deputies.

The Council of Judges of Ukraine, in accordance with the decision of the Judicial Council No. 37 of September 25, 2026, suspended the procedure for selecting candidates for the Competition Commission for holding a competition for the position of a member of the High Qualification Commission of Judges of Ukraine under the quota of the Council of Judges of Ukraine.

The procedure for selecting candidates for the Competition Commission for holding a competition for the position of a member of the High Qualification Commission of Judges of Ukraine under the quota of the Council of Judges of Ukraine, which was carried out in accordance with the decision of the High Council of Justice of July 22, 2025 No. 1543/0/15-25, has been suspended in connection with initiatives to amend the legislation to fulfill Ukraine's international obligations.

Both bills (16018 and 16018-1) are not included in the agenda of the VRU session.

Indicator No. 4.11. Adoption of the new State Anti-Corruption Program for 2026–2030

(Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

According to this indicator, the Government should adopt and publish the State Anti-Corruption Program for the implementation of the Anti-Corruption Strategy for the period 2026–2030. This is a logical next indicator that will be possible to implement immediately after step 4.5 on the adoption of the Anti-Corruption Strategy for the period 2026–2030.

The State Anti-Corruption Program is a roadmap for the implementation of the State Anti-Corruption Strategy and should contain a set of mandatory measures for ministries and other government bodies, limited in time for implementation, which will lead to the minimization or elimination of identified corruption risks.

Indicator No. 4.12. Entry into force of amendments to the Criminal Procedure Code to ensure prompt and high-quality justice

(Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

According to this indicator, amendments to the Criminal Procedure Code should come into force to ensure prompt and high-quality justice. These amendments are aimed at:

- cancellation of the automatic closure of criminal cases due to the expiration of the pre-trial investigation period and revision of the current period;
- removing procedural obstacles in criminal proceedings, in particular in cases of high-level corruption;
- ensuring the strengthening of limitation periods and grounds for their interruption/suspension in accordance with European standards;
- expanding NABU's jurisdiction to high-risk positions based on an available independent assessment.

These changes are aimed at increasing the efficiency of investigating corruption crimes and ensuring the inevitability of punishment.

Draft Law No. 15333 of 06/16/2026 proposes, among other things, to abolish the mandatory closure of criminal proceedings due to the expiration of the pre-trial investigation period after the person is notified of the suspicion; to transfer the authority to extend the pre-trial investigation period to 6 and 12 months from the investigating judge to the heads of the prosecutor's office of the appropriate level; to establish the possibility of extending the pre-trial investigation period to 18 months by decision of the investigating judge in the event of exceptional complexity of the proceedings; to introduce the possibility of leaving without consideration repeated petitions filed on the same grounds without indicating new circumstances, as well as petitions, complaints and statements containing offensive or indecent statements, etc.

The draft law has currently been submitted for review to the People's Deputies of Ukraine.

Indicator No. 4.13. Entry into force of the law on the reform of the State Bureau of Investigation of Ukraine

(Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

Entry into force of the law on the reform of the State Bureau of Investigation, taking into account the results of an independent comprehensive analysis of the activities of the SBI, as they become available, which includes the following elements:

- significant involvement of international experts, in particular to ensure transparency and objectivity of the procedure for selecting the head of the bureau based on professional merit;

- mechanism for certification of management staff;

- independent external evaluation of the effectiveness of the work, conducted by independent experts appointed by international partners.

On May 29, Prime Minister Yulia Svyrydenko stated that a draft law on the reform of the State Bureau of Investigation should be developed by the end of the year and submitted to the Verkhovna Rada in December.

As of July 2026, the government has not submitted a relevant bill to parliament.

Indicator No. 4.14. Entry into force of legislation allowing the consideration of civil and administrative cases in the High Anti-Corruption Court by a single judge

(Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

According to the content of this indicator, amendments to the Civil Procedure Code and the Administrative Procedure Code of Ukraine should come into force, which provide for the consideration of civil and administrative cases in the High Anti-Corruption Court (HACC) by a single judge.

At the legal level, there are still no amendments to the procedural codes (CPC and CASU) that would provide for the consideration of civil and administrative cases in the HCJ by a single judge. The relevant amendments were discussed in the government bill No. 14033 , which was withdrawn due to the resignation of the government on July 16, 2026, but at the moment these disputes are heard exclusively collegially (composed of three judges of the first instance).

The complexity of collegial consideration in such cases lies in organizational and procedural factors (difficulties in coordinating judges' schedules, the influence of the human factor, such as illness or vacation, as well as higher financial costs for the state). In addition, the consideration of civil and administrative cases in the Supreme Court of Justice provides for strict procedural deadlines that must be adhered to, which complicates the organization of hearings in the collegial format to resolve property disputes.

To implement this indicator, the Government submitted to the Verkhovna Rada draft law No. 16043 dated 04.09.2026 on improving the procedure for considering cases by the High Anti-Corruption Court. Its purpose is to ensure the proper dynamics of judicial consideration of cases on recognizing assets as unfounded and their recovery to the state revenue and cases on the application of sanctions, which are subject to the jurisdiction of the High Anti-Corruption Court. Currently, the draft law has been submitted for review to the people's deputies of Ukraine. Not included in the session agenda

Indicator No. 4.15. Enactment of a law that provides anti-corruption agencies with effective, impartial, and timely access to high-quality forensic medical examinations

(Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

The content of this indicator is the entry into force of legislation that:

- ensures the institutional and operational independence of the Scientific Research Center for Independent Forensic Medical Examination (SRCME) by taking the necessary measures for the proper functioning of the supervisory body with the participation of members appointed in accordance with the procedure established by law, which, among other things, will be responsible for electing the head of the SRCME, submitting proposals for his dismissal, evaluating his performance, and will have the authority to participate in inspections of the SRCME and in disciplinary proceedings against the staff of the SRCME;

- ensures timely access of NABU to forensic services provided by the National Center for the Study of Criminal Investigations, as a rule, within 2 months, as well as an increase in the overall operational capacity of the National Center for the Study of Criminal Investigations;

- expands the possibilities of using private expert services in the field of forensics by limiting the exclusive competence of state expert institutions to a narrower, legally defined list of expertise.

This is necessary to overcome the monopoly on expertise in criminal proceedings and eliminate "bottlenecks" in anti-corruption investigations, which directly affects the speed of bringing top corrupt officials to justice.

To implement this indicator, the people's deputies registered draft law No. 15569 , which provides for the reorganization (transformation) of the existing Scientific and Research Center for Independent Forensic Expertise of the Ministry of Justice of Ukraine, ensuring its institutional independence, establishing transparent management and control mechanisms, an appropriate level of professional responsibility of forensic experts, and creating conditions for timely conduct of expertise.

Indicator No. 4.19. Strengthening the financial investigation system (Q4 2026)

Sector: fight against corruption and money laundering

Status: in progress

It is necessary to introduce legislation (strategy and action plan) on financial investigations, taking into account EU recommendations and international technical assistance, as well as methodological recommendations on conducting financial investigations in subordinate regulations, in particular in money laundering cases.

The action plan should include an audit of current cases for the retrospective opening of financial investigations. Methodological recommendations should define the criteria for opening financial investigations, methods and resources for their conduct, mechanisms for data exchange (including with foreign jurisdictions), the use of joint investigative teams, approaches to forming an evidence base, as well as mechanisms for monitoring and evaluating effectiveness.

The goal is to increase the number of standalone cases and convictions for money laundering.

Indicator No. 6.10. Adoption of a roadmap for lifting moratoriums on debt collection from state-owned enterprises and gradual lifting of these moratoriums

(Q4 2026)

Sector: management of public assets

Status: in progress

The indicator was added during the update of the Ukraine Plan to receive funds under the Ukraine Support Loan.

The purpose of the indicator is to prepare and approve a roadmap for the gradual lifting of moratoriums on debt collection from SOEs in order to strengthen the financial discipline of state-owned enterprises, reduce distortions of market competition, and bring the sector closer to standards of good corporate governance.

The indicator envisages the adoption of a roadmap for the gradual lifting of moratoriums on debt collection from state-owned enterprises. This involves reducing special protection for SOEs from forced execution of debt obligations, which should strengthen financial discipline, management responsibility, and bring the management of state-owned enterprises closer to market rules. Implementation is planned for Q4 2026; the indicator is currently in the process of implementation.

Indicator No. 6.11. Entry into force of amendments to the legislation on state-owned enterprises, bringing the operational autonomy and internal control system of state-owned enterprises closer to OECD standards (Q4 2026)

Sector: management of public assets

Status: in progress

The indicator was added as part of the update of the Ukraine Plan to receive funds under the Ukraine Support Loan mechanism.

It envisages the entry into force of amendments to the legislation on state-owned enterprises, which should strengthen their operational autonomy and internal control in accordance with OECD standards. This should reduce manual state intervention in the management of SOEs, strengthen the accountability of management bodies, and bring corporate governance of state-owned enterprises closer to international practices.

Indicator No. 6.12. Independent assessment of the main corporate governance systems in selected state-owned enterprises not related to the defense industry, in accordance with the Resolution of the Cabinet of Ministers No. 1223, with the involvement of external auditors and/or consulting companies.
(Q4 2026)

Sector: management of public assets

Status: in progress

The indicator was added as part of the update of the Ukraine Plan to receive funds under the Ukraine Support Loan mechanism.

It involves conducting and publishing an independent comprehensive assessment of corporate governance systems in selected non-defense state-owned enterprises. The assessment should cover internal control, risk management, public procurement, corporate integrity and anti-corruption mechanisms, with the involvement of external auditors or consultants according to internationally recognized standards.

Indicator No. 7.21. Entry into force of legislation on occupational health and safety

(Q4 2026)

Sector: management of public assets

Status: in progress

The indicator was added as part of the update of the Ukraine Plan to receive funds under the Ukraine Support Loan mechanism.

This indicator assumes the entry into force of legislation on occupational health and safety in accordance with the principles of the EU Framework Directive on Occupational Health and Safety. The expected changes should increase the protection of workers' lives and health, strengthen employers' responsibility for safe working conditions, and at the same time simplify regulation in this area.

The draft Law on Occupational Safety and Health of Workers has been registered in the parliament , which was adopted as a basis in August 2024, the table for the second reading was submitted in May 2025, and then it remains without movement. Probably, the adoption of this law would help to fulfill the indicator.

Also in September, the Cabinet of Ministers of Ukraine registered draft law No. 16070 in the Verkhovna Rada, related to the draft law "On the Safety and Health of Workers at Work" No. 10147. The document proposes to replace the terms "occupational safety" and "occupational protection" in the Code of Administrative Offenses and the Criminal Code of Ukraine with "employee safety", as well as to establish liability for violation of safety requirements and protection of workers' health from risks in an explosive environment.

Indicator No. 8.11. Strengthening the institutional capacity of the Bureau of Economic Security

(Q4 2026)

Sector: business environment

Status: in progress

It is necessary to introduce legislation (the law has entered into force) to further strengthen the institutional capacity of the Bureau of Economic Security of Ukraine (BEU) to effectively combat economic crimes, in particular by:

- creation of territorial departments of the BEB;
- ensuring access of BEB to key information systems, registers and databases through electronic data exchange;
- strengthening institutional capacity, in particular the human resources potential of the BEB, using a gender-sensitive approach and ensuring the participation of Bureau staff in specialized training on best practices in detecting, preventing and investigating criminal offenses.

Indicator No. 10.6. Adoption of legislation on changing the conditions of taxation of electricity market participants

(Q4 2026)

Sector: energy

Status: in progress

The indicator assumes the adoption of legislation to change the indirect taxation regime for electricity market participants, necessary for the integration of day-ahead and intraday markets with similar markets in neighboring countries, as well as for electricity import and export operations.

The list of amendments to the Tax and Customs Codes will be clarified after the adoption of the basic law on the transposition of the electricity integration package (see indicator 10.5). According to the final and transitional provisions of Law No. 4834-IX, the Cabinet of Ministers of Ukraine must ensure the adoption and alignment of the necessary legislative acts within 12 months from the date of its entry into force.

On October 22, the Cabinet of Ministers approved the draft Law "On Amendments to the Tax Code of Ukraine to bring it into line with EU legislation and change the conditions of indirect taxation of electricity market participants in order to promote the unification of electricity markets in accordance with the principles of the Energy Community legislation." On the same day, the corresponding draft law was registered in the Verkhovna Rada. After adoption by the Parliament, the changes will enter into force on January 1, 2029.

Indicator No. 10.18. Entry into force of secondary legislation on electricity market integration in accordance with the Energy Community acquis

(Q4 2026)

Sector: energy

Status: in progress

The indicator provides for the development, adoption and entry into force of the subordinate regulatory legal acts necessary for the implementation of the Law of Ukraine No. 4834-IX and the further integration of the Ukrainian electricity market into the European energy space. The specified acts should ensure the approximation of national legislation to the five network codes and guidelines of the European Union in the field of electricity, namely:

- rules for the allocation of long-term cross-border capacity (Commission Regulation (EU) 2016/1719);
- rules on capacity allocation and congestion management at interstate intersections (Commission Regulation (EU) 2015/1222);
- rules for balancing the electricity system (Commission Regulation (EU) 2017/2195);
- rules for the operation of the electricity transmission system (Commission Regulation (EU) 2017/1485);
- network code on the restoration of the electricity system after emergencies and blackouts (Commission Regulation (EU) 2017/2196).

In accordance with Law of Ukraine No. 4834-IX, the NEURC has commenced the development of a package of subordinate legislation necessary for the implementation of the European network codes and the integration of the Ukrainian electricity market into the EU internal market, in particular, it approved an Action Plan for the timely drafting and adoption of secondary legislation required to implement the provisions of the Act. At the same time, the market operator amended the rules governing the operation of organised market segments, as required for the further implementation of the market coupling mechanism in accordance with the requirements of the legislation.

On July 10, the NEURC held the first meeting of the Advisory Body for the practical and timely implementation of Law No. 4834-IX. Working groups within the Advisory Body will prepare proposals for draft regulatory acts necessary for the implementation of the Act, as well as recommendations on the transposition of European Union and Energy Community legislation in the field of electricity.

Indicator No. 10.20. Completion of the NEURC's independent external audit of the integrity and reliability of its financial processes and decision-making (Q4 2026)

Sector: energy
Status: in progress

The indicator provides for the conduct and completion of an independent external audit of the activities of the National Commission for State Regulation of Energy and Public Utilities (NEURC), with the aim of comprehensively assessing its institutional capacity, governance mechanisms, transparency and integrity of operations.

The audit is to cover an assessment of:

- regulatory decision-making processes, in particular internal procedures for approval, documentation, traceability and mechanisms to ensure the transparency and integrity of the Commission's decisions;
- ethical practices, including mechanisms for preventing conflicts of interest, the declaration of interests, recusal procedures and accountability of Commission members, management and staff;
- the anti-corruption programme and internal compliance mechanisms, identifying institutional vulnerabilities and risks to the integrity of the regulator's activities;
- the NEURC's communication policy, in particular its interaction with regulators of the European Union and the Energy Community, market participants and other public authorities, as well as mechanisms to ensure transparency, consistency and equal treatment of all stakeholders;
- the financial aspects of the Commission's activities, including budgeting, procurement, internal control and reporting processes.

The implementation of the indicator follows the preparation of the Terms of Reference (ToR) for an independent external audit of the NEURC (indicator No. 10. 19), which is scheduled for the end of June 2026. Despite the delay, the Terms of Reference were prepared and made public. On 9 September, at the request of the Government, the EBRD announced the selection of an independent consultant to conduct an assessment of the organizational activities and integrity practices of the NEURC (see also the NEURC announcement). The call for applications closed in early November.

Indicator No. 11.8 Entry into force of the law on the railway transport market with the phased application of its provisions

(Q4 2026)

Sector: transport

Status: in progress

Initially, the law was supposed to be adopted in the 4th quarter of 2025, but the deadline was postponed.

The adoption of the law on the railway transport market is a key requirement of the Association Agreement and the negotiating chapter "Transport Policy", without it there is no full-fledged entry into the single European railway area. The law should implement Directive 2012/34/EU (single European railway area) and Regulation 1370/2007 (PSO), that is, move from the "ministerial-monopoly" model to a market with competition and public service contracts. The law will allow for the functional separation of infrastructure and carriers, create an independent regulator and licensing authority, introduce non-discriminatory access to infrastructure and transparent infrastructure rates, as well as a normal system of PSO contracts for passenger transportation.

The creation of an independent regulatory body and licensing authority can theoretically be done in 1–2 years, but critical are real independence, powers of access to information, and the ability to appeal discriminatory decisions of UZ or the ministry. Licensing of operators can be launched relatively quickly, because this is a more technical and legal task. The most difficult element here is the creation of a truly competitive market, because it affects the interests of UZ, large shippers, and local authorities.

In September, the government approved the Roadmap for Railway Reform with Phased Market Opening (the text has not been made public), and draft law No. 16019 has been registered in the Rada. However, it is unlikely to enter into force by the end of 2026, as the law will enter into force six months after publication, and some provisions have been postponed. It is impractical to delay approval any longer. The 3–5-year deadline for a full market launch according to EU standards is tight, but achievable – provided there is political will, a strong team in the government and the Ukrainian State Administration, and synchronization with EU and IMF requirements.

Indicator No. 14.5 Implementation of electronic certificates in the EU format in the "Diia" service

(Q4 2026)

Sector: digital transformation

Status: completed

The indicator will be considered fulfilled if the technical characteristics of the mobile application of the "Diya" portal will allow the use of electronic certification of attributes of Ukrainian citizens in the data format specified for the EU digital identification wallet.

The EU Digital Identity Wallet (EUDI) is a government mobile application that allows EU citizens, residents and businesses to store and exchange digital documents, verify their identity for public and private services, and create legally binding electronic signatures across all European Union member states.

Each EU member state must provide at least one digital wallet solution by the end of 2026.

In February 2025, the Action team, together with the Ministry of Digital Affairs, successfully tested their compatibility with European digital wallets in accordance with the eIDAS 2.0 regulation - a single digital standard for European Union countries.

Digital wallets will provide a safe, secure, and confidential means of digital identification.

According to Valeria Koval, Deputy Minister of Digital Transformation of Ukraine, four documents are currently being tested within the framework of integration with the European Digital Identity Wallet (EUDI Wallet):

- electronic driver's license;
- digital certificate of residence;
- taxpayer card;
- electronic identification certificate.

Accordingly, the indicator is considered fulfilled.

Indicator No. 15.7. Adoption of the Law of Ukraine to reduce deforestation and forest degradation (1/2)

(Q4 2026)

Sector: green transition and environmental protection

Status: in progress

To fulfil this indicator, a law must come into force to regulate the verification of the sustainable origin of timber and other goods associated with the risk of deforestation and forest degradation. The legislation must provide for the establishment of a transparent system for tracking and monitoring the movement of timber through the expansion of electronic record-keeping, the introduction of certification for all timber products, and the establishment of requirements for verifying their origin during trade.

In June 2025, the State Forestry Agency reported that it had already implemented a number of tools to ensure the readiness of Ukraine's forestry sector for the EU Regulation on the Prevention of Deforestation and Forest Degradation (EUDR), in particular:

- an electronic felling permit – a transparent authorisation system for timber felling, including the geolocation coordinates of felling sites;
- e-waybill with photographic evidence – a tool for tracking timber transport and preventing illegal operations;
- an e-certificate – confirming the origin of timber for export operations;
- transparent electronic auctions – all unprocessed timber is sold through open auctions, which promotes fair competition and eliminates shadow schemes.

In addition, the State Forestry Agency plans to:

- to implement the EUDR requirements into national legislation;
- expanding the functionality of the EOD system, and automating the entry of geolocation data into felling permits and other documents;
- regularly verifying the EOD system and continuing cooperation with international partners;
- running information campaigns and training sessions for forestry enterprises and business representatives.

On March 17, 2025, the Ministry of Environment held a meeting with representatives of the FAO regarding forestry sector reform and Ukraine's preparations for the implementation of the EU's EUDR Regulation on preventing deforestation. It was agreed to set up a working group to draft a new Forest Code, which is intended to ensure transparent forest management, strengthen oversight and harmonise legislation with EU standards.

On November 27, 2025, Viktor Smal, head of the State Forestry Agency, announced that the European Parliament had supported a one-year postponement of the EUDR's implementation, giving Ukrainian exporters additional time to prepare traceability systems and documentary evidence of timber origin.

Indicator No. 15.7. Adoption of the Law of Ukraine to Reduce Deforestation and Forest Degradation (2/2)

(Q4 2026)

Sector: green transition and environmental protection

Status: in progress

On November 28, the Cabinet of Ministers of Ukraine approved a resolution setting out the procedure for implementing a pilot project to transpose European Union legislation on the prevention of deforestation and forest degradation in relation to exported timber products. It is reported that the pilot project will run for two years, after which the Ministry of Economy will prepare a report and proposals to improve legislation for the full implementation of EU requirements.

On January 6, 2026, the State Forestry Agency identified 2026 as a key preparatory stage ahead of the launch of the EUDR requirements in 2027, with a focus on the digitalisation of timber accounting, the launch of the exporter's portal, the preparation of a draft law and the completion of reforms to ensure compliance with EU standards.

On March 6, in a public report, the head of the State Forestry Agency, Viktor Smal, noted that, for the first time, Ukraine had been granted 'low-risk country' status by the EU under the EUDR Regulation, and that the State Forestry Agency had been recognised as one of the best-prepared organisations for implementing the EUDR Regulation. On April 24, the State Forestry Agency announced the establishment of the 'Forest Friends for Ukraine' working group to support forests and the forestry sector in responding to a range of challenges: full-scale war, rapid climate change and the implementation of reforms for EU membership.

On May 20, 2026, the Cabinet of Ministers of Ukraine adopted Resolution No. 646 on the launch of a pilot project to implement the requirements of the EU acquis in the field of preventing deforestation and forest degradation for agricultural products exported to the EU. The document provides for the creation of an electronic system for verifying the origin of agricultural produce via the 'State Agricultural Register' and its geoinformation subsystem to confirm that the produce was grown on land that has not been subject to deforestation since 31 December 2020. We therefore consider the indicator to be provisionally met following the approval of the relevant pilot resolution, which will remain in force until a full-fledged law is adopted.

In addition, on June 25, the Verkhovna Rada registered a draft law "On the circulation of goods associated with deforestation and/or forest degradation, the purpose of which is to combat deforestation and forest degradation by expanding the use of electronic timber accounting. On September 16, the draft law was adopted as a basis with further amendments for the second reading.

On 19 October 2026, the draft law was discussed at a meeting of the Verkhovna Rada Committee on Environmental Policy and Nature Management. As of the end of October, the draft law had not been considered at second reading.

Indicator No. 9.3. Better division of powers between local governments and executive authorities

(Q1 2027, changed from Q1 2026)

Sector: decentralization and regional policy

Status: in progress

Legislation should come into force to ensure a better division of powers between local governments and executive authorities.

Legislation on the separation of powers between local governments and executive authorities shall enter into force within 12 months after the termination or lifting of martial law, but not before the start of the new budget period.

These legislative changes will lead to a better distribution of powers between local governments and executive authorities based on the principles of subsidiarity and decentralization, will contribute to the elimination of conflicts of competence between different levels of central, regional, district and local government, as well as within local governments, and to the proper quality of public services at the local level, as well as the effective use of budget funds.

In Ukraine's updated plan, the deadline for implementing the indicator was moved forward by a year - it must be implemented by the Q1 2027. Therefore, the indicator is in the process of implementation.
Relevant draft law No. 1 4412 "On the principles of separation and distribution of powers between levels of public governance" adopted as a basis on April 7, 2026.

Indicator No. 11.5. Entry into force of legislation on merchant shipping and inland waterways

(Q1 2027, changed from Q4 2026)

Sector: transport

Status: in progress

The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Merchant Shipping and Navigation on Inland Waterways" is to enter into force.
The Ukrainian law will focus on the following key areas:
- definition and regulation of principles for ensuring shipping safety;
- improving the mechanism for implementing the international regime for the protection of ships and seaports;
- definition of a detailed mechanism for controlling vessels in the seaport;
- review of the functions of the Central Executive Body implementing state policy in the areas of maritime and inland waterway transport and shipping to eliminate duplication of legislative norms and clarify the distribution of competence, in particular, with the Central Executive Body ensuring the formation and implementation of state policy in the areas of maritime and inland waterway transport;
- simplification of administrative procedures, a clear list of powers of state bodies, elimination of administrative barriers.

At the end of December 2025, the Cabinet of Ministers approved draft law No. 14344 "On Amendments to Certain Legislative Acts of Ukraine Relating to Merchant Shipping and Inland Waterways Navigation."
Due to the resignation of the government on July 16, 2026, draft law No. 14344 was withdrawn from consideration.
On August 31, 2026, the Government resubmitted the bill under No. 15584. In addition, an alternative bill - 15184-1, submitted by the People's Deputy of Ukraine V. Kreydenko, was registered. Both bills were submitted for review to the People's Deputies of Ukraine.

Indicator No. 12.2 Establishment of the Farm Sustainability Data Network (FSDN) system

(Q1 2027)

Sector: agri-food sector

Status: in progress

It is envisaged that a unified EU Farm Sustainability Data Network (FSDN) system will be created.

The system will allow you to monitor the situation in the agricultural sector and make informed decisions regarding the allocation of state support to agricultural producers.

This step is necessary for Ukraine to gradually move to a more evidence-based agricultural policy compatible with EU approaches. FSDN should provide the state with systematic data on the state of farms, their economic, social and environmental sustainability. This will allow for a better assessment of the needs of the agricultural sector, targeting state support, monitoring its effectiveness and preparing Ukraine for future integration into the EU Common Agricultural Policy. Work has been underway to implement it at the pilot stage since 2024. In 2026, the FADN/FSDN survey will be held in three regions of Ukraine: Lviv, Zhytomyr and Poltava, and in 2027 it is planned to expand it to the entire territory of Ukraine.

Indicator No. 4.10 Launch of the bank account register (Q2 2027)

Sector: fight against corruption and money laundering

Status: in progress

The purpose of this reform is to further approximate the legal framework of Ukraine to the EU acquis and FATF standards, as well as to create an effective anti-money laundering system in Ukraine to more effectively combat economic crime and improve the overall business climate in Ukraine.

It is necessary to put into operation the necessary software and hardware for the functioning of the register of bank accounts of individuals and individual bank safes, as well as the register of bank accounts of legal entities. In April, draft law 14327-1 , which, among other provisions, provides for the launch of the register, was recommended for approval in the first reading. However, the Verkhovna Rada has not yet considered the draft law.

Indicator No. 4.17 Launch of the registry of ultimate beneficial owners of trusts

(Q2 2027)

Sector: fight against corruption and money laundering

Status: in progress

The purpose of this reform is to further approximate the legal framework of Ukraine to the EU acquis and FATF standards, as well as to create an effective anti-money laundering system in Ukraine to more effectively combat economic crime and improve the overall business climate in Ukraine.

It is necessary to ensure the functioning of the software and hardware complex of the register of ultimate beneficial owners of trusts and other similar legal entities and access to it for authorized bodies. In April, draft law 14327-1 , which, among other provisions, provides for the launch of the register, was recommended for approval in the first reading. However, the Verkhovna Rada has not yet considered the draft law.

Indicator No. 7.3. Legislative changes adopted to improve the rehabilitation system for persons with disabilities

(Q2 2027)

Sector: human capital

Status: in progress

The indicator assumes that amendments to the Law of Ukraine "On the Rehabilitation of Persons with Disabilities in Ukraine" should enter into force.

The law focuses on the following main areas:

- using the International Classification of Functioning, Disability and Health to measure functioning.
- "implementation of an electronic system that contains information about a person's needs and automatically offers services in accordance with the identified needs (social, medical and others)"

Such changes are important given the large number of people with disabilities who remain without access to opportunities to meet these needs. At the same time, rehabilitation will also help integrate such people, particularly veterans, into social life and the labor market.

At the same time, in August, a law was adopted on comprehensive family support and early intervention services - Law No. 4955-IX , which radically changes the system of social rehabilitation of children.

Indicator No. 7.4. Entry into force of legislation on the system of changes to implement the system of transition from military service to civilian life

(Q2 2027 - postponed from Q3 2026 - postponed from Q3 2025)

Sector: human capital

Status: in progress

The Law of Ukraine on Amendments to Certain Legislative Acts of Ukraine on the Implementation of the Transition System from Military Service to Civilian Life is to enter into force, and resolutions of the Cabinet of Ministers have been adopted on approving the procedures and conditions for receiving services by participants in the transition system. The acts should focus on ensuring the creation of:

- ➔ rehabilitation and medical, in particular psychological, assistance;
- ➔ training, retraining and advanced training programs;
- ➔ necessary conditions for the employment of veterans as a separate category;
- ➔ measures to support veteran businesses.

The deadline for implementing this indicator was postponed to the second quarter of 2027. In November 2025, the White Paper and the model of the draft law “On the system of transition from service in the security and defense sector to civilian life” were presented. And in August 2026, the Law on Strengthening Guarantees of Medical Care, Rehabilitation and Prosthetics for Military Personnel and Veterans was adopted, and on August 22, it was returned with the President’s signature (No. 13704-d). This law provides for cash payments, treatment and rehabilitation, and also proposes to instruct the Cabinet of Ministers to submit for consideration by the Verkhovna Rada within three months a draft Law on the procedure for rehabilitation and prosthetics.

Indicator No. 7.9. Amendments to the Law “On Social Housing Fund” have come into force

(Q2 2027)

Sector: human capital

Status: in progress

The indicator assumes that amendments to the Law "On Social Housing" should enter into force or a new version of this law should enter into force.
The need for amendments to this law or a new version is due to the adoption in January 2026 of the law on the basic principles of housing policy, which changes the framework regulation of social housing.

So, amendments to this law or its new version should provide for the following:

- creating an institutional framework to ensure a sufficient supply of social housing projects;
- creating a transparent system for monitoring citizens' needs to ensure prompt response at the local level;
- creating a transparent framework for monitoring by the public, civil society and the international community;
- improving the capacity of the institutional base to ensure a sufficient supply of social housing projects;
- improving the rules for the creation and operation of social housing, including ensuring compliance with energy efficiency, safety and other standards

So far, there is no bill in parliament to implement the indicator.

Indicator No. 10.12. Lifting the moratorium on increasing tariffs for heat and hot water

(Q2 2027, postponed from Q4 2026)

Sector: energy

Status: in progress

This indicator provides for the lifting of the moratorium introduced by Law of Ukraine No. 2479–IX of 27 July 2023 'On the Specifics of Regulating Relations in the Natural Gas Market and in the Heating Sector during Martial Law and the Subsequent Restoration of Their Functioning', with the aim of achieving economically justified tariffs for heating and hot water. Under the Act, the moratorium on tariff increases remains in force until the end of martial law and for a further six months thereafter.

On June 4, 2024, the Verkhovna Rada lifted the moratorium on increases to gas distribution tariffs for non-domestic consumers (enterprises, state-funded organisations, heat supply organisations, and public utility facilities). Consequently, following the adoption of the law, the moratorium remained in place only for domestic consumers.

In turn, according to the NBU's Inflation Report of April 2025, tariffs for gas, heating and hot water are unlikely to change this year. At the same time, from 2026, they are expected to gradually converge towards economically justified levels. Uncertainty regarding the timing and scale of tariff increases poses risks to the inflation forecast: postponing decisions will reduce inflation but worsen the financial position of energy companies. Conversely, a rapid rise in tariffs could exacerbate inflation and increase the need for subsidies.

On August 18, the Cabinet of Ministers presented a draft Government Action Programme. The document provides for the resolution of issues concerning the setting and application of tariffs for centralised water supply and centralised wastewater disposal services through amendments to CMU Resolution No. 502 of April 29, 2022 (October 2025) and the Procedure for Setting Tariffs (November 2025), the settlement of accounts payable by heat, water supply and wastewater disposal companies through the preparation of a draft law and amendments to CMU Resolution No. 812 of 19 July 2022 (October 2025), defining a mechanism for restructuring natural gas debt that is independent of the amount of debt arising from tariff differentials (by December 31, 2025).

On August 8, the Cabinet of Ministers approved amendments to Ukraine's Plan, which provide for the deadline for this indicator to be postponed to Q4 2026.

Indicator No. 11.6 Ensuring full compliance with the provisions of the Port Services Regulations

(Q2 2027, postponed from Q1 2027)

Sector: transport

Status: in progress

According to this indicator, Ukraine should review and amend national legislation (subordinate regulations) in order to fully align it with the requirements of Regulation (EU) 2017/352 of the European Parliament and of the Council of 15 February 2017 laying down requirements for access to the port services market and common rules on financial transparency of ports.

The corresponding changes require amendments to the subordinate legislation. It is expected that the Ministry of Community and Territorial Development will approve the procedure for providing towing services in seaports and shipping channels of Ukraine, the rules of maritime pilotage, and will also amend the rules for providing services in seaports.

Currently, tariffs for pilotage services and port dues are determined administratively, without a methodology. However, since revenues from port dues are used to replenish the state budget through deductions from the profit of the Sea Ports Administration of Ukraine in the form of dividends, the development of relevant NPA will require consultations with the Ministry of Finance.

Indicator No. 3.11 New IT solutions have been introduced in the judicial system

(Q3 2027)

Sector: judiciary and human rights

Status: in progress

To implement this indicator, it is necessary to introduce electronic document management subsystems of the Unified Judicial Information and Communication System in 15 pilot courts of general, commercial, and administrative jurisdiction at the level of courts of first and appellate instance.

Electronic transmission of materials between the courts of first and appellate instance takes a matter of minutes. This completely eliminates the months-long delays associated with the physical delivery and mailing of paper case volumes.

Participants in the process, in turn, receive 24-hour access to their case materials via the "Electronic Cabinet" from anywhere in the world. This makes it impossible for documents from paper folders to be accidentally lost or falsified.

Indicator No. 6.5 Improving governance and management of state-owned enterprises

(Q3 2027)

Sector: management of public assets

Status: in progress

It is necessary to ensure that the first annual report on the financial and operational results of state-owned enterprises is prepared and submitted to the European Commission, confirming the proper compliance with the principles of corporate governance. The report should also include an assessment of the independence of decision-making by supervisory boards, in particular of at least the 15 largest state-owned enterprises, including an assessment of whether strategic decisions and management appointments require the de facto approval of the Government.

Prior to conducting the assessment, it is necessary to ensure the implementation and adherence to the following corporate governance principles:

- clearly define the powers of the Cabinet of Ministers of Ukraine, the Ministry of Finance, and the Ministry of Economy and strengthen parliamentary control;
- clearly define the mandate and scope of responsibility of consolidated entities managing state-owned enterprises in accordance with the State Property Policy;
- integrate public finance management principles into the charters of the largest state-owned enterprises (and, if necessary, consolidated management entities);
- bring the charters of the largest state-owned enterprises into line with the principles of corporate governance reform, in particular to ensure the independence of supervisory boards when making decisions.

Indicator No. 6.8. Independent audit report confirming the separation of activities related to the performance of special duties and activities not related to the performance of special duties

(Q3 2027)

Sector: management of public assets

Status: in progress

By the end of the second quarter of 2027, Ukraine must ensure the preparation and submission of an independent audit report on the separation of accounts in key state-owned companies entrusted with special responsibilities (SOCs). The audit must be conducted by an internationally recognized audit firm and confirm the separation of activities related to the implementation of SOCs from commercial activities. The report must include an assessment of the implementation of account separation, compliance with market rules and avoidance of cross-subsidization, determination of the scope and nature of special responsibilities, as well as an analysis of costs, financial flows and liabilities arising from the implementation of SOCs.

The implementation of the indicator is critically important for increasing the transparency of management of public assets and the gradual transition to a market model of functioning of state-owned companies in accordance with EU standards.

Indicator No. 7.13. Investment in education (Q3 2027)

Sector: human capital

Status: in progress

Investment in education is one of the investment indicators provided for by the Ukraine Facility.

This involves directing funds to improve access to safe and quality education, including preschool education in accordance with the new legislation on preschool education, in particular:
– shelter and safe conditions in educational institutions;
– school buses;
– materials and equipment for educational institutions, modern teaching methods, including through digitalization;
– quality food;
– creation of workshops and laboratories in educational institutions, increasing the energy efficiency of educational institution buildings.

It was initially planned that the equivalent of 650 m euros would be spent for these purposes in 2026 and 2027.

At least 5% of these investments under the "Decentralization" section should be directed to the subnational level.

Indicator No. 7.15. Investment in healthcare (Q3 2027)

Sector: human capital

Status: in progress

Investment in healthcare is another investment indicator provided for by the Ukraine Facility.

This involves directing funds to strengthen the healthcare sector, in particular:
– laboratory equipment for microbiological, chemical and physical analysis;
– shelter and security for healthcare facilities;
– hospital equipment for medical analysis, surgery and patient care;
– infrastructure and premises for healthcare facilities;
– IT systems to improve the efficiency and effectiveness of medical services.

It was initially planned that the equivalent of 400 m euros would be spent for these purposes in 2026 and 2027.

At least 20% of these investments under the "Decentralization" section should be directed to the subnational level.

Indicator No. 7.16 Investments in social infrastructure

(Q3 2027)

Sector: human capital

Status: in progress

According to this indicator, budget funding of at least 350 m euros (in hryvnia equivalent) should be provided for the restoration, construction (new construction, reconstruction, major repairs, restoration) of damaged or destroyed social infrastructure in 2026 and 2027.

The Government Report (or Treasury Report) must demonstrate that in the state budgets for 2026 and 2027, the Government has allocated at least 350 m euros (in hryvnia equivalent) for the restoration, construction (new construction, reconstruction, major repairs, restoration) of damaged or destroyed social infrastructure in order to overcome the social, economic and environmental consequences caused by the armed aggression of the Russian Federation against Ukraine, in particular at the regional level.

The state budget for 2026 includes 127 m euros (equivalent) of relevant expenditures. The indicator is in the process of implementation.

Indicator No. 7.17 Investments in compensation for damaged or destroyed housing

(Q3 2027)

Sector: human capital

Status: in progress

According to this indicator, compensation should be provided to persons whose housing was damaged or destroyed as a result of hostilities, terrorist acts, sabotage caused by the military aggression of the Russian Federation, based on verified data from the State Register of Property Damaged and Destroyed as a Result of Hostilities, Terrorist Acts, and Sabotage Caused by the Armed Aggression of the Russian Federation against Ukraine.

The Government Report (or Treasury report) must demonstrate that in the state budgets for 2026 and 2027, the Government has allocated at least 600 m euros (in hryvnia equivalent) for compensation to persons with damaged or affected housing.

Indicator No. 7.19 Investments in housing for vulnerable groups (Q3 2027)

Sector: human capital

Status: in progress

According to this indicator, budget funding of at least 450 m euros (in hryvnia equivalent) should be provided to provide housing for veterans with disabilities of groups I–II, family members of fallen defenders, and internally displaced persons in 2024, 2025, 2026, and 2027.

The Government Report (or Treasury Report) must demonstrate that in the state budgets for 2024, 2025, 2026 and 2027, the Government has allocated at least 450 m euros (in hryvnia equivalent) to provide housing:

- persons with disabilities of groups I–II who defended the independence, sovereignty and territorial integrity of Ukraine;
- family members of fallen defenders;
- internally displaced persons who defended the independence, sovereignty and territorial integrity of Ukraine, and their family members.

In 2024, 96 m euros (in equivalent) were spent on the relevant expenditure program, and 138 m euros in 2025. In 2026, approximately 140 m euros are planned to be spent, and about 161 m euros are included in the draft budget for 2027.

Indicator No. 8.6 Entry into force of new public procurement legislation (Q3 2027)

Sector: business

Status: completed

The Ukraine Plan foresees the need to amend the law on public procurement to improve the regulatory framework, procurement procedures and practices, strengthen competition, combat corruption in the procurement sector, and strengthen the competencies and professional qualifications of procurement personnel. organizations, integration of sustainable development criteria, and, perhaps most importantly, increased alignment of Ukraine's procurement system, procedures, and practices with those of the EU.

After almost two years of preparation of the draft law, on May 27, 2026, the parliament adopted draft law No. 11520 in the second reading.
Law No. 4888-IX of 05/27/2026 entered into force.

According to TI Ukraine, the draft law does not fully comply with all EU procedures and practices.
At the same time, there is a possibility that the European Commission will consider this project after signing as a completed indicator, which will mean that Ukraine will be able to receive a tranche for it as early as 2026.
Therefore, we set the status to - completed.

Indicator No. 8.9 Resolving the problem of overdue payments (Q3 2027)

Sector: business environment

Status: in progress

The goal of this reform is to ensure that late payments do not hinder economic activity.

The reform consists of one stage. It provides for the entry into force of amendments to the legislation in accordance with the principles of Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions (recast).

It is expected that the implementation of the reform will be completed by the fourth quarter of 2027.

Indicator No. 8.10 Investments in financial support for MSMEs

(Q3 2027)

Sector: business environment

Status: in progress

According to this indicator, budget financing of at least EUR 450 m (in hryvnia equivalent at current prices) should be provided to improve access to financial support for microenterprises, SMEs, small and medium-sized farms, and primarily small and medium-sized processing enterprises in 2024, 2025, 2026 and 2027. Support may include both corporate lending and grants, which should be provided based on transparent criteria.

The Government Report (or Treasury Report) must demonstrate that the Government has allocated at least EUR 450 m (in hryvnia equivalent at current prices) in the state budgets for 2024, 2025, 2026 and 2027 for the implementation of the above support measures. It is expected that the implementation of the investments will be completed by the fourth quarter of 2027.

Indicator No. 9.8 Investments for the needs of restoration, reconstruction and modernization of local government bodies of Ukraine (Q3 2027)

Sector: decentralization and regional policy

Status: in progress

As part of the implementation of this indicator, non-repayable financial support should be allocated under Component I of the Ukraine Facility to cover the needs for the restoration, reconstruction and modernization of regional authorities of Ukraine, in particular local self-government.
For this purpose, a report must be prepared showing that at least 20% of the non-repayable financial support was received under Component I of the Ukraine Facility.

Indicator No. 10.17. Investment of at least €550 million in strengthening Ukraine's energy infrastructure

(Q3 2027)

Sector: energy

Status: in progress

By the end of Q4 2027, Ukraine must ensure that at least €550 million is allocated in the state budgets for 2026–2027 to strengthen energy infrastructure. A relevant government or treasury report must confirm that the funding is directed towards key areas: the modernisation of district heating systems, support for the Energy Efficiency Fund, the thermal modernisation of public sector buildings, the physical protection of energy infrastructure, and the development of renewable energy and highly flexible generation capacity. Part of the funding should also be channelled to the regional level as part of the decentralisation policy.

Implementing this measure is critically important for enhancing the resilience of Ukraine's power system during the war and during post-war recovery. Investment in energy efficiency and infrastructure modernisation will help reduce energy losses, improve the reliability of heat supply and ease the burden on the state budget in the long term. At the same time, supporting the development of renewable energy sources, flexible generation capacity and the physical protection of energy facilities is a key prerequisite for strengthening Ukraine's energy security, integrating into the EU energy market and fulfilling climate and European integration commitments.

Indicator No. 11.4 Adoption of subordinate regulatory legal acts to implement the legislation on railway transport of Ukraine (Q3 2027)

Sector: transport

Status: in progress

The Ministry of Development of Communities and Territories of Ukraine should develop, and the Government should adopt, a number of subordinate regulatory legal acts to implement the Law of Ukraine "On Railway Transport of Ukraine" to introduce mechanisms for the functioning of the railway transportation market, in particular regarding:

- equal access to infrastructure;
- licensing of carriers;
- safety management systems;
- procedure for organizing socially important passenger transportation (PSO).

The issues of licensing carriers and the safety management system are enshrined in Law 4904 “On Safety and Interoperability of Railway Transport of Ukraine”, which was adopted on 09.06.2026.
The National Adaptation Program provides that the law on the railway transport market should be adopted by December 2026. The Rules for Equal Access to Railway Transport Infrastructure and Licensing Conditions for Conducting Economic Activities of a Railway Carrier should be developed by the end of 2027. Ensuring functional separation between the infrastructure operator and railway carriers, independence of the infrastructure operator and licensing of railway carriers is planned by the end of 2029. And the procedure for forming a tariff for access to railway transport infrastructure, the procedure for approving and putting into effect a consolidated train timetable, development and publication of the Network Notice and the entry into force of the provisions of the Law of Ukraine “On the Railway Transport Market” that liberalize the railway transport market - by the end of 2031.

Indicator No. 11.7 Investing at least 350 m euros in transport infrastructure (Q3 2027)

Sector: transport

Status: in progress

To implement this indicator, the Government must allocate at least 350 m euros (in hryvnia equivalent) during 2026-2027 for the construction, reconstruction, restoration, modernization and renewal of damaged and destroyed transport infrastructure facilities in accordance with the National Transport Strategy of Ukraine for the period until 2030, including part of which will be directed to the regional level (as part of the step of the "Decentralization" section to direct 20% to the subnational level), in particular in the following sectors:

- railway transport (in accordance with the new legislation on railway transport of Ukraine);
- sea and river navigation (in accordance with the new legislation on merchant shipping and inland waterways navigation);
- road maintenance;
- aviation;
- border crossing points (in accordance with the Strategy for the Development and Expansion of Border Infrastructure with the Member States of the European Union and the Republic of Moldova until 2030).

The relevant investments must be reflected in the Government or Treasury report.

Indicator No. 12.10 Investing at least 150 m euros in demining agricultural land

(Q3 2027)

Sector: agri-food sector

Status: in progress

The purpose of this investment is to support owners or users of agricultural land who carry out demining activities.

The investment consists of two stages. The first stage provides budget funding of at least EUR 30 m (in hryvnia equivalent at current prices) to compensate owners or users of agricultural land for demining costs in 2024–2025. The second stage provides budget funding of at least EUR 100 m (in hryvnia equivalent at current prices) to compensate owners or users of agricultural land for demining costs in 2024–2027.

The Government Report (or Treasury Report) should demonstrate that the Government has allocated at least EUR 30 m (in hryvnia equivalent at current prices) in the state budgets for 2024–2025 to compensate for demining costs, and at least EUR 100 m (in hryvnia equivalent at current prices) in the state budgets for 2024–2027 to implement the above support measures. It is expected that the investment will be completed by the fourth quarter of 2027.

ANNEX 3

RRR4U

Detailed status of the implementation of conditions for receiving macro-financial assistance within the framework of the Ukraine Support Loan

Condition No. 1.1 **Submit to Parliament a bill on the abolition of tax benefits for imported parcels** (condition for tranche I)

Component: Domestic Revenue Mobilization

Status: completed

The Cabinet of Ministers of Ukraine was to submit to the Verkhovna Rada of Ukraine a draft law that would include provisions on the abolition of the tax-free limit of 150 euros for international parcels. This condition is closely linked to the structural benchmark for obtaining financing from the IMF and obligations to the EU in terms of customs policy and revenue mobilization.

To fulfill this condition, amendments were made to draft law No. 12360, which provided for the establishment of key performance indicators for customs authorities, which provided for the taxation of VAT on international low-value postal items.

An attempt to abolish the privilege took place on May 26, when the Verkhovna Rada rejected draft law No. 12360 on amendments to the Customs Code regarding key performance indicators of the State Customs Service.

At the same time, the fulfillment of this condition was assessed positively for receiving the first tranche of macro-financial assistance under the Ukraine Support Loan.

After the failure of this document, the Cabinet of Ministers of Ukraine submitted a new draft law No. 15460 on the abolition of the value added tax (VAT) exemption for parcels worth up to 150 euros .

1 On October 5, 2026, the Parliament adopted two bills to abolish the tax exemption for international parcels worth up to 150 euros: amendments to the Tax Code (No. 16051-1) and amendments to the Customs Code (No. 15460). On October 22, 2026, the President of Ukraine signed both laws.

Condition No. 1.2 **Submit to Parliament a draft law on the introduction of taxation of income received through digital platforms** (condition for tranche I)

Component: Domestic Revenue Mobilization

Status: completed

It was simply necessary to submit to the Verkhovna Rada a bill on the introduction of taxation of income received through digital platforms.

Such a bill was submitted back in April to implement IMF structural benchmark No. 3, so condition No. 1.2 for USL is also met.

Condition No. 1.3 **Adopt a law to extend the military levy at 5% for 3 years**
(condition for tranche I)

Component: Domestic Revenue Mobilization

Status: completed

It was necessary to pass a law to extend the military levy (military tax) at the level of 5 percent for 3 years, which would provide at least 140 bn hryvnias in additional revenue per year.

Such a law (No. 4835-IX of 04/07/2026) was adopted back in April to implement IMF structural benchmark No. 3, so condition No. 1.3 for USL is also fulfilled.

Condition No. 1.4 **Adoption by the Government of a resolution on the approval of the Procedure for the development, monitoring and evaluation of the results of the implementation of strategies, which are the basis for the formation of proposals for public investments together with the corresponding action plan**
(condition for tranche I)

Component: sustainability and quality of public expenditure

Status: completed

On March 25, 2026, the Government approved the Procedure for developing, monitoring and evaluating the results of implementing strategies that are the basis for formulating proposals for public investments (hereinafter referred to as the Procedure). This decision became an important stage in the reform of public investment management and is aimed at improving the quality of strategic planning, the consistency of state priorities with resources, and the effectiveness of investment decisions.

The New Procedure establishes uniform requirements for the content of strategies. In particular, they must clearly define strategic goals, objectives, measurable performance indicators, an operational implementation plan, approaches to monitoring and evaluation, as well as a forecast assessment of financial needs for strategy implementation.

Separately, the document unifies reporting formats and monitoring approaches. This is necessary so that strategies are not declarations of intent, but working documents that can be used to track progress, adjust actions, and evaluate results.

Condition No. 1.5 **Adopt and publish the Public Finance Management Strategy and the Action Plan for its implementation** (condition for the I tranche)

Component: public finance management systems

Status: completed

The development of the document began in implementation of the Roadmap for Public Administration Reform. It was approved by government order back in May 2025 to ensure the negotiation process for Ukraine's accession to the EU (within Cluster 1 "Fundamentals").

Foreign specialists were involved in the preparation of the project. Expert support to the Ministry of Finance was provided by analysts of the EU4PFM program (EU Program to Support Public Finance Management in Ukraine).

In early December 2025, the Ministry of Finance published the developed draft Strategy for public discussion. The document was analyzed by expert circles, representatives of local governments, and business associations.

After processing the comments and conducting consultations, the final version was agreed with the relevant ministries and departments. The project was submitted for consideration by the Cabinet of Ministers, which culminated in its official adoption at the end of February 2026.

The full text of the order with a detailed Operational Plan of Action is available on the official web portal of the Verkhovna Rada in the Order of the CMU dated February 25, 2026 No. 217-r .

Condition No. 1.6 Submit to the Government a new Customs Code of Ukraine, which will contribute to the harmonization of customs legislation with the EU Customs Code

(condition for tranche I)

Component: public finance management systems

Status: completed

The process of developing and submitting the draft of the new Customs Code of Ukraine (CCU), fully harmonized with European standards, took place in two stages of approval by the Government with lengthy international and public consultations between them. The final approval by the Cabinet of Ministers took place on May 28, 2026, and on June 3, 2026, the government draft law was officially registered in the Verkhovna Rada under No. 15295 .

On August 26, 2025, the Government adopted the first protocol decision, which supported the initial draft of the new code, developed by the Ministry of Finance and the State Customs Service with the technical support of EU experts. Immediately after that, the Government Office for the Coordination of European and Euro-Atlantic Integration sent the text of the draft to the European Commission for an official assessment of its compliance with European legislation.

During October 2025 - March 2026, 14 working meetings directly with European experts to take into account amendments from the European Commission.

In parallel, a special government working group was working, which included 15 representatives of the largest Ukrainian business associations and associations selected by the Ministry of Finance, who together held more than 60 rounds of consultations.

On May 28, 2026, the Cabinet of Ministers of Ukraine officially approved the final version of the draft law of the new Customs Code.

In connection with the resignation of the Government, the Customs Code of Ukraine was resubmitted to the Verkhovna Rada under No. 15450 dated 07/28/2026.

Condition No. 1.7 Appoint a new permanent head of the State Customs Service (condition for tranche I)

Component: public finance management systems

Status: completed

The selection and appointment of the new Head of the State Customs Service of Ukraine (SCS) through an open competition was completed on April 10, 2026, when the Cabinet of Ministers of Ukraine officially appointed Orest Mandziy to this position. This competition became historic, as for the first time in many years the agency received a full-fledged head without the status of "acting" through a completely new transparent procedure.

The competition was announced by the Cabinet of Ministers on August 4, 2025, in accordance with the law on the resettlement of the customs service. A special competition commission was created, which included an equal number of Ukrainian and international experts, with the latter having the deciding vote.

From fall 2025 to March 2026, all candidates went through a multi-level competition, which consisted of:

- testing knowledge of legislation and general abilities
- integrity and professional competence checks
- final interviews. At the final stage, the commission interviewed 15 main applicants in detail.

On March 27, 2026, after seven rounds of voting, the commission identified two finalists. They were two current NABU employees - Orest Mandziy (head of the NABU detective unit since 2021) and Ruslan Damentsov. On March 30, 2026, the Selection Commission officially submitted the candidacies of these two winners for consideration to the Minister of Finance of Ukraine, Serhiy Marchenko. The Minister of Finance considered the submission and recommended the candidacy of Orest Mandziy to the Government. On April 10, 2026, the Cabinet of Ministers approved this appointment.

Condition No. 2.1 **Submit to Parliament a draft law on amendments to the corporate taxation rules for alignment with Article 4 of the EU Anti-Tax Avoidance Directive, ATAD** (condition for tranche II)

Component: Domestic Revenue Mobilization

Status: completed

Submit to the Council proposals for amendments to the legislation aimed at harmonizing the corporate taxation system of Ukraine with Article 4 of the EU Anti-Tax Avoidance Directive (Council Directive (EU) 2016/1164).

It is planned to strengthen the rules for taxation of corporate groups' profits: expanding and tightening the application of transfer pricing, introducing restrictions on taking into account debt financing costs when calculating income tax with the possibility of carrying forward unrecognized costs to future periods, as well as taxation of foreign companies with actual management in Ukraine.

The changes are aimed at reducing opportunities for underreporting income tax through intra-group transactions and debt schemes and are a structural benchmark of the IMF program with a submission deadline of the end of June 2026.

The Ministry of Finance published the necessary draft law on August 12 on its website, and on September 4, the Government registered it with the Verkhovna Rada (draft law 16036).

Condition No. 2.2 Adopt a law on the introduction of taxation of income received through digital platforms (condition for the II tranche)

Component: Domestic Revenue Mobilization

Status: completed

The Verkhovna Rada was supposed to adopt a bill on the introduction of taxation of income received through digital platforms.

Such a bill was submitted back in April to implement IMF structural benchmark No. 3, and in June the Rada supported it.

On October 22, 2026, this law was signed by the President together with the laws on tax exemption for imports of goods in low-value postal items. The law on digital platforms has been pending signature by the President since June 12, 2026. The reason for the long signing was that the deputies, during the vote on the bill in the second reading, introduced a non-core amendment to weaken the financial monitoring of politically exposed persons (PEP), which was neutralized by an amendment to the law on parcels.

Condition No. 2.3 Parliament passes law abolishing tax breaks for imported parcels, except for exceptions for food security and defense

(condition for tranche II)

Component: Domestic Revenue Mobilization

Status: completed

After the resignation of the government, the bill on the abolition of the tax exemption for international shipments was resubmitted to the Verkhovna Rada of Ukraine on July 29, 2026.

On August 26, 2026, the Committee of the Verkhovna Rada of Ukraine on Finance, Tax and Customs Policy decided to recommend to the Parliament to adopt as a basis and in general revised draft law No. 15112-D on amendments to the Tax Code regarding VAT taxation of e-commerce transactions and No. 15460 on amendments to the Customs Code regarding the registration of goods in international parcels and express shipments.

First of all, the proposed changes involve the abolition of the tax benefit for international parcels and the introduction of VAT on imported goods purchased through marketplaces, starting at 0 euros (currently, parcels up to 150 euros are exempt from VAT).

It should be noted that the adoption of the package of draft laws is also a structural benchmark of the Memorandum with the IMF.

On October 15, 2026, the Parliament adopted two bills to abolish the tax exemption for international parcels worth up to 150 euros: amendments to the Tax Code (No. 16051-1) and amendments to the Customs Code (No. 15460). On October 22, 2026, the President of Ukraine signed both laws.

Condition No. 2.4 **Parliament adopts law on property valuation framework**
(condition for tranche II)

Component: Domestic Revenue Mobilization

Status: completed

Ukrainian valuation standards are outdated and need to be aligned with European (TEGOVA) and international (IVS) standards. This will enhance trust in real estate valuation and bank collateral among both businesses and government agencies, and will facilitate cross-border transactions.
The unification of valuation standards is a necessary condition for the transparent circulation of assets and the development of financial markets. It creates the prerequisites for better collateral quality, reduced risks in the banking sector, and more active participation of international investors.

The necessary bill was approved by the Verkhovna Rada on October 14 and signed by the President on October 23, 2026.

Condition No. 2.5 Adoption of the State Tax Service roadmap for improving VAT compliance management and implementation plan (condition for tranche II)

Component: Domestic Revenue Mobilization

Status: completed (according to the State Tax Service)

The State Tax Service should adopt a roadmap for improving VAT compliance management, identifying key compliance risks, reform priorities, and implementation timelines.

In July, the State Tax Service began to emphasize in its press releases that the National Revenue Strategy (NRS), adopted back in 2023, is a “roadmap” of all necessary tax and customs conditions. Perhaps some adaptation of the NRS will be considered as fulfillment of condition No. 2.5.

Condition No. 2.6 State Tax Service adoption of a plan to improve tax compliance
(condition for tranche II)

Component: Domestic Revenue Mobilization

Status: completed (according to the State Tax Service)

The State Tax Service must adopt a plan to improve tax compliance, which identifies key gaps in tax compliance and provides measures to address them within the next year.

In July, the State Tax Service began to emphasize in its press releases that the National Revenue Strategy (NRS), adopted back in 2023, is a “roadmap” of all necessary tax and customs conditions. Perhaps some adaptation of the NRS will be considered as fulfillment of condition No. 2.6.

Condition No. 2.7 **Adopt secondary legislation or methodological recommendations that clarify the definition of investments falling under the PIM framework and distinguish them from other capital expenditures for the preparation of the EPP-2027**
(condition for tranche II)

Component: sustainability and quality of public expenditure

Status: completed

The Memorandum of Understanding between Ukraine and the EU provides for the development and adoption of secondary legislation or methodological recommendations that will clarify the definition of investments falling under the Public Investment Management (PIM) system and distinguish them from other capital expenditures.

On September 17, the Ministry of Finance of Ukraine approved Methodological Recommendations on the Identification of Public Investments and Their Separation from Other Capital Expenditures .

The document helps determine whether a specific initiative has the characteristics of a public investment project (PIP), and whether it is advisable to plan and implement it without preparing a PIP.

The methodological recommendations are intended for executive authorities, local governments, enterprises, institutions and organizations involved in the preparation and implementation of public investments. In particular, they are one of the practical tools for implementing the public investment management reform and should contribute to more effective planning of PIPs aimed at sustainable development, infrastructure restoration and improving the quality of public services.

Condition No. 2.8 Adoption by the Government of the Concept of a Unified Information Ecosystem for Public Investment Management (condition for the II tranche)

Component: sustainability and quality of public expenditure

Status: completed

The Memorandum of Understanding between Ukraine and the EU stipulates that the CMU will adopt a Concept of a Unified Information Ecosystem for Public Investment Management to ensure, inter alia, the integration of PIM-related systems and data with the IT systems of the Ministry of Finance, the Ministry of Economy, Environment and Agriculture of Ukraine, the Ministry of Development and relevant line ministries, including DREAM, the State Budget, LOGICA, Prozorro and the Treasury system, among others. The Concept should include an action plan defining the stages and timeframes for implementation.

On June 4, the Cabinet of Ministers of Ukraine adopted the resolution "On approval of the Concept for developing a Unified Digital Ecosystem for Public Investment Management and approval of the action plan for 2026–2028 for its implementation" (hereinafter referred to as the Concept).

The main goal of the Concept is to integrate disparate state information systems into a single network that will support the investment cycle at every stage - from planning and selection of community projects to their financing, technical control and evaluation of results. It is important that the basis of the future IT architecture will be the integration of existing digital tools. Among them are the DREAM system, which is under the responsibility of the Ministry of Development, as well as the AIS systems "GRK-VEB", LOGICA, resources of the State Treasury Service and the electronic procurement system.

The Ministry of Finance of Ukraine will coordinate the implementation of the Concept, monitor the implementation of the action plan, and control the achievement of the specified results.

Condition No. 2.9 **Approval of the Budget Declaration for 2027–2029, which is agreed with the IMF and meets EU requirements** (condition for the II tranche)

Component: sustainability and quality of public expenditure

Status: completed

The adoption of the Budget Declaration for 2027-2029, according to the requirements of the condition, should have included:
(i) a baseline policy scenario for 2027-2029, reflecting the path of key revenue and expenditure indicators under unchanged policies, as provided for in current legislation. This scenario will also quantify the gap - or fiscal space - between the deficit under current policies and the deficit consistent with the government's fiscal targets agreed with IMF staff;
(ii) an active policy scenario for 2027-2029, including the impact of all planned expenditure and revenue measures, as well as measures to achieve the Government's fiscal targets for the general government deficit and debt;
(iii) a section explaining changes in macroeconomic assumptions compared to the previous Budget Declaration and deviations between previous forecasts and the latest execution data;
(iv) a special annex containing a summary of public investment projects reflected in the medium-term fiscal projections, in accordance with the PIM cycle.

All these conditions were met in the Budget Declaration approved by the Cabinet of Ministers on June 17 (which is later than the deadline provided for in the Budget Code).

Condition No. 2.10 **Government decision on the scope, objectives and timing of expenditure reviews in 2026** (condition for tranche II)

Component: sustainability and quality of public expenditure

Status: completed

To adopt and publish a decision of the Cabinet of Ministers on determining the areas, objectives and deadlines for conducting state budget expenditure reviews in 2026, which envisages covering areas related to overcoming the consequences of military actions and ensuring post-war recovery, such as housing, regional and veterans' policies. The decision will also determine the requirements for expenditure review reports, which will contain, in particular: at least two options for achieving the objective of the expenditure review; proposals for optimizing state budget expenditure; a proposal for the optimal option for achieving the objective of the review based on a comparison of the options included in the report.

Condition No. 2.11 **Adoption by the Ministry of Finance of the Digital Development Plan of the State Customs Service until 2030** (condition for the II tranche)

Component: public finance management systems

Status: completed

In February 2024, the Ministry of Finance approved the first Long-Term Strategic Plan for the Digitalization of the State Customs Service, which was designed only until 2026. It focused on basic paperless procedures and the implementation of the Center ASMO.

In May 2025, the Cabinet of Ministers adopted Resolution No. 464-r , which officially extended the general Strategy for Digitalization of Finance until 2030. This required the Ministry of Finance to radically update the departmental IT development plan of customs for long-term European integration goals.

The draft of the updated Plan was finalized in the first half of 2026 under the direct coordination of the Ministry of Finance of Ukraine and the new leadership of the State Customs Service. It was expected to be approved in July 2026, however, as of the end of the month, there is no relevant information in public sources.

The Ministry of Finance of Ukraine approved the updated Strategic Plan for the Digital Development of the State Customs Service of Ukraine until 2030 (order dated 07/27/2026 No. 406).

Condition No. 2.12 The Verkhovna Rada must appoint the remaining experts to the commission for the selection of members of the Accounting Chamber of Ukraine (condition for the II tranche)

Component: public finance management systems

Status: completed

In December 2024, the law on the reform of the Accounting Chamber (hereinafter referred to as the ACU) entered into force. Among other things, it introduced a renewed competitive selection procedure for ACU members, which provides for the creation of an Advisory Group of Experts (hereinafter referred to as the AGE) of 6 people (three international experts and three representatives from the Verkhovna Rada with a majority vote of international experts).

Despite several failed attempts to establish the AGE, including in August 2025 and September 2026 , on October 14, 2026, the Verkhovna Rada of Ukraine nevertheless established an Advisory Group of Experts to pre-select candidates for the positions of members of the RP. It included three international and three Ukrainian experts. The AGE will assess the professional competence and integrity of the candidates, conduct tests and interviews, and must select at least two candidates for each vacant position. Currently, 6 of the 11 positions of members of the ACU need to be filled. The final appointment will be made by the Verkhovna Rada through a rating vote.

Condition No. 3.1 Submit to Parliament a draft law on reforming the preferential tax regime (condition for the III tranche)

Component: Domestic Revenue Mobilization

Status: in progress

Submit to the Council a proposal for a law introducing measures to reform the preferential tax regime, which will provide additional revenues of at least 70 bn hryvnias per year, in particular:

(i) anti-tax evasion measures to prevent the artificial fragmentation of businesses in order to meet the criteria for preferential tax regimes;
(ii) restrictions on re-transition of business entities to the simplified taxation system after their transition to the general taxation system;
(iii) introduction of differentiated tax rates for taxpayers of the third group depending on the type of economic activity; and
(iv) steps towards alignment with Council Directive 2006/112/EC

The government submitted the relevant bill to parliament in September No. 16036 dated September 4, 2026 .

Condition No. 3.2 Parliament's adoption of the law on simplifying VAT administration for individual entrepreneurs (condition for the III tranche)

Component: Domestic Revenue Mobilization

Status: in progress

Adoption by the Council of the law on simplifying VAT administration for individual entrepreneurs (quarterly reporting instead of monthly; monthly tax invoices instead of daily; formation of a preliminary tax declaration for individual entrepreneurs; simplification of unblocking tax invoices).

The government submitted the relevant bill to parliament only on September 4, 2026 - No. 16037 dated 09/04/2026 .
The draft law provides for:

- to provide individual entrepreneurs registered as value-added tax payers with the opportunity to pre-fill individual indicators of value-added tax tax reporting and tax invoices;
- increase the threshold amount as a basis for conducting an unscheduled documentary inspection on the issues of declaring by a value added tax payer the amounts of budget reimbursement and/or negative value of value added tax from UAH 100 thousand to UAH 1 m;
- to grant the right to value-added tax payers to prepare consolidated tax invoices no later than the last day of the month in the event of the supply of goods/services to buyers who are not registered as value-added tax payers, and/or receipt of advance payment for goods/services from such buyers;
- introduce a reporting (tax) period – a calendar quarter for individual entrepreneurs registered as value-added tax payers.

Condition No. 3.3 **Parliament adopts a law on harmonizing Ukraine's corporate taxation system with Article 4 of the EU Anti-Tax Avoidance Directive, ATAD.**
(condition for the III tranche)

Component: Domestic Revenue Mobilization

Status: in progress

The Verkhovna Rada should adopt amendments to the legislation aimed at harmonizing Ukraine's corporate taxation system in accordance with Article 4 of the EU Anti-Tax Avoidance Directive (Council Directive (EU) 2016/1164).

It is planned to strengthen the rules for taxation of corporate groups' profits: expanding and tightening the application of transfer pricing, introducing restrictions on taking into account debt financing costs when calculating income tax with the possibility of carrying forward unrecognized costs to future periods, as well as taxation of foreign companies with actual management in Ukraine.

The changes are aimed at reducing opportunities for underreporting income tax through intra-group transactions and debt schemes and are a structural benchmark of the IMF program with a submission deadline of the end of June 2026.

The Ministry of Finance published the necessary draft law on its website on August 12, and on September 4, the Government registered it with the Verkhovna Rada (draft law 16036). On October 13, the draft law was adopted in the first reading.

Condition No. 3.4 Submit to Parliament a draft law to align corporate taxation with other ATAD provisions (condition for tranche III)

Component: Domestic Revenue Mobilization

Status: in progress

Proposals for legislative amendments aimed at aligning Ukraine's corporate taxation system with the EU Anti-Tax Avoidance Directive (Council Directive (EU) 2016/1164) should be submitted to the Council, in particular Article 5 (capital gains tax on the disposal of assets), Article 6 (General anti-abuse rule), Articles 7 and 8 (Controlled foreign company rules), and Articles 9 , 9a and 9b (Hybrid mismatches).

On October 15, the Government submitted to the Verkhovna Rada draft law No. 16150 "On Amendments to the Tax Code of Ukraine on the Implementation of Rules to Combat Tax Evasion Practices that Directly Affect the Functioning of the Internal Market of the European Union and Ukraine, in accordance with Council Directive (EU) 2016/1164 of July 12, 2016 (as regards the provisions of Articles 5, 6, 9, 9a, 9b of the Directive)". This submission should only partially fulfill the condition, as the draft law does not affect Articles 7 and 8 on Controlled Foreign Companies.

Condition No. 3.5 A Report with long-term projections of pension expenditures based on the current system and planned parameters of the pension reform has been prepared.

(condition for the III tranche)

Component: sustainability and quality of public expenditure

Status: in progress

The indicator requires the government, in cooperation with the World Bank, the IMF and the Commission services, to provide a report with long-term projections of pension expenditure based on the current system and the parameters of the planned pension reform.

The Ministry of Social Policy is currently finalizing the development of a pension reform based on forecast calculations. Therefore, in fact, such calculations should already be available, but it is not clear whether the corresponding report has already been prepared and whether it will be public.

Condition No. 3.6 Submit to Parliament the draft State Budget for 2027 with an explanation of how the results of expenditure reviews are taken into account in expenditure allocations
(condition for tranche III)

Component: sustainability and quality of public expenditure

Status: completed

Submit to the Verkhovna Rada the draft State Budget of Ukraine for 2027, which should contain an explanation of how the results of the expenditure review were taken into account in the budget and reflected in the distribution of expenditures.

The government has already begun working on the draft Law on the State Budget for 2027.

The explanatory note to the draft law on the State Budget for 2027 contains a separate section dedicated to taking into account expenditure reviews.

Condition No. 3.7 Develop a new Public Procurement Strategy for 2027–2030

(condition for the III tranche)

Component: sustainability and quality of public expenditure

Status: in progress

The indicator envisages the development of a new Public Procurement Strategy for 2027–2030 and its submission to the European Commission as a condition for the 3rd tranche of the Ukraine Support Loan. The strategy should determine the further development of the procurement system after the completion of the current strategy for 2024–2026, in particular the implementation of new legislation, further harmonization with the EU acquis, updating of the secondary legislation and technical development of Prozorro.

For now, the Strategy for Reforming the Public Procurement System for 2024–2026, approved by the CMU on February 2, 2024, is in effect, along with the operational plan for 2024–2025.

According to information from the government, this obligation has been fulfilled and the document has been submitted to the European Commission. However, since the document has not been made public, we are leaving the status "In process" for now.

Condition No. 3.8 Prepare a draft law on defense procurement, to be developed in 2027 in accordance with the EU acquis (condition for tranche III)

Component: sustainability and quality of public expenditure

Status: in progress

The indicator envisages the preparation of a concept for a future law on defence procurement, to be developed in 2027 and aligned with the EU acquis, in particular with the EU rules on defence and security procurement. Its logic is to define in advance the approach to updating the special regime for defence procurement: a balance between transparency, competition, security constraints, speed of procurement and protection of sensitive information.

This is important both for the effective use of defense spending and for Ukraine's gradual approximation to the rules of the EU internal market in the defense industry.

According to information from the government, this obligation has been fulfilled and the document has been submitted to the European Commission. However, since the document has not been made public, we are leaving the status "In process" for now.

Condition No. 3.9 The State Audit Office of Ukraine should prepare a proposal for a clear organizational and managerial separation of inspection and audit functions (condition for the III tranche)

Component: public finance management systems

Status: in progress

Preparation by the State Audit Service of a proposal for a clear organizational and managerial distinction between inspection and audit functions within the structure of the State Audit Service.

The indicator requires that the State Audit Service of Ukraine should prepare a proposal for a clear organizational and managerial separation of inspection and audit functions. This is necessary to strengthen the state financial control system: the inspection function should be separated from audit, so that the audit is more risk-based, assesses systemic problems and does not duplicate inspections. In a broader context, this condition should also clarify the roles and interaction of the Ministry of Finance, the State Audit Service of Ukraine and internal audit units within the framework of the implementation of the Ukraine Plan.

According to information from the government, this obligation has been fulfilled and the document has been submitted to the European Commission. However, since the document has not been made public, we are leaving the status "In process" for now.

Condition No. 3.10 **Prepare 10 new audit committees in accordance with current legislation in key spending units of budget funds** (condition for the III tranche)

Component: public finance management systems

Status: completed

Create 10 new audit committees in accordance with the requirements of the legislation in the following key budget administrators: the Ministry of Internal Affairs, the Ministry of Energy, the Ministry of Digital Transformation, Kyiv, Lviv and Chernivtsi regional state administrations; the State Agency for Infrastructure Restoration and Development of Ukraine; the State Property Fund of Ukraine, the National Securities and Stock Market Commission, and the National Commission for State Regulation in the Energy and Utilities Sectors.

All necessary orders to establish these 10 audit committees have been issued, and the corresponding Regulations have been approved. However, not all of these managers are fully operational yet.
But since the obligation is formulated as “to prepare”, and not to ensure full-fledged work, we set the status to “completed”.

Condition No. 3.11 The Ministry of Finance will update the National Internal Audit Standards, aligned with the Global Internal Audit Standards (condition for the III tranche)

Component: public finance management systems

Status: completed

Adoption by the Ministry of Finance of a revised national internal audit standard, aligned with global internal audit standards.

The indicator envisages the Ministry of Finance updating the National Internal Audit Standards and aligning them with the Global Internal Audit Standards. This should strengthen the quality of internal audit in the public sector, make it more independent, risk-oriented and useful for managing budget funds. In a broader context, the indicator is aimed at strengthening internal control and internal audit systems as part of the reform of public financial control.

The Ministry of Finance updated the Standards back in April 2026, and they were registered with the Ministry of Justice in May 2026, even before the ratification of the Memorandum on Macro-Financial Assistance by the EU.

Condition No. 3.12 Adoption by the Parliament of the new Customs Code of Ukraine in accordance with the EU Customs Code (condition for the III tranche)

Component: public finance management systems

Status: in progress

As of the end of June 2026, the government draft law on the new edition of the Customs Code of Ukraine (reg. No. 15295), submitted by the Cabinet of Ministers of Ukraine, is currently at the initial stage of parliamentary consideration after its official registration in the Verkhovna Rada on June 3, 2026. The document, developed for full synchronization with the EU Customs Code (Regulation No. 952/2013), is undergoing regulatory procedures in specialized committees.

Currently, an expanded working group has been formed on the basis of the VRU Committee on Finance, Tax and Customs Policy, involving representatives of the Ministry of Finance, the State Customs Service, business and experts from the EU4PFM program. It will review and prepare the draft law for voting in the first reading. The work will begin on July 7, 2026 and will continue approximately until the end of September 2026, after which the draft law should be submitted to the session hall of the parliament for consideration.

In connection with the resignation of the Government, a new draft law of the Customs Code of Ukraine No. 15450 was registered in the Verkhovna Rada, which actually replaced the draft law No. 15295, which was withdrawn after the resignation of the Government, and is identical in text. Accordingly, a working group formed under the relevant committee continued to work on the text of the draft. As of the end of September 2026, the content of 8 out of 17 sections had been discussed.

Condition No. 3.13 Approve technical requirements for national customs IT systems for processing customs declarations and risk management (condition for tranche III)

Component: public finance management systems

Status: completed

The development of these systems is a mandatory technical condition for Ukraine's accession to the EU Customs Union, as they allow Ukrainian databases to "speak" a single digital language with Brussels. The new platforms fully automate the verification of declarations and the analysis of security risks even before crossing the border, minimizing the human factor and corruption. For businesses, this means the abolition of paper document flow, acceleration of customs clearance and reduction of queues at the borders.

In October 2026, the Commission on the Implementation and Development of Information, Communication and Digital Technologies in Customs Affairs approved technical requirements for three IT systems.

It is about:

- NECA-UA - National Export Control System;
- NIS-UA - National Import Control System;
- NES-UA - National Import Control System.

The next stage will be the direct implementation of the systems after determining the contractor for the relevant work.

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