

# RRR4U

**No. 28**  
June 2026

## Monitoring Implementation of the IMF Programme and EU Assistance

**SPECIAL TOPIC**

*“Anti-Corruption Strategy 2026–2030:  
Challenges and Expectations for Reforms”*





# Table of Contents

---

**Summary** — [Slide 3](#)

**Requirements for receiving assistance from the World Bank** — [Slide 4](#)

**Monitoring the Implementation of Structural Benchmarks Under the IMF Programme**

- IMF Program: Programme Review Despite Delays — [Slide 8](#)
- Map of IMF Structural Benchmarks Implementation — [Slide 9](#)

**Monitoring the implementation of Ukraine’s Plan indicators**

- Ukraine Plan: Funds Are Coming In — Debt Is Rising — [Slide 11](#)
- Map of Ukraine Plan Indicator Implementation — [Slide 16](#)

**Monitoring of Macro-Financial Assistance, Ukraine Support Loan** — [Slide 17](#)

**Special Topic: “Anti-Corruption Strategy 2026–2030: Challenges and Expectations for Reforms”** — [Slide 20](#)

Annex 1. Detailed Status of Implementation of IMF Structural Benchmarks— [Slide 25](#)

Annex 2. Detailed Status of Implementation of the Ukraine Plan Indicators — [Slide 38](#)

Annex 3. Detailed status of implementation of the conditions for receiving macro-financial assistance under the Ukraine Support Loan — [slide 158](#)



## Summary

**On June 22, 2026, the World Bank's Board of Directors approved a new Development Policy Operation (DPO-1 2026) in the amount of USD 3.39 bn:** USD 1.0 bn of which is a DPO loan and USD 2.35 bn is an additional grant. A number of other conditions and commitments were defined that will enable Ukraine to receive assistance under DPO-2.

**Ukraine and the IMF have reached a staff-level agreement on the first review of the programme.** The agreement must be approved by the IMF Executive Board, which will consider it in July. It should be noted that, based on the mission's findings, IMF experts [stated](#) that "all quantitative performance criteria and indicative targets as of the end of March were met, while progress on structural reforms has slowed."

Ukraine received the seventh tranche of funding from the EU under the Ukraine Facility in the amount of EUR 2.75 bn thanks to the flexibility of the methodology on calculation of payment instalments. However, **Ukraine's backlog in meeting the indicators under Ukraine Plan is growing, and the Plan has become even more ambitious** due to the introduction of new indicators required to receive funding under the Ukraine Support Loan within the Ukraine Facility.

On June 25, [Ukraine received EUR 3.2 bn from the EU](#) under the Ukraine Support Loan as part of the macro-financial assistance program. On June 30, [EUR 3.9 bn from the EU were transferred](#) to a special fund of the Ukrainian State Budget: the first disbursement under the first defense tranche of 5.01 bn euros under the Ukraine Support Loan program.



# Requirements for Receiving Assistance from the World Bank





# World Bank Development Policy Operation - Decision Approved to Provide Ukraine with \$3.39 bn

**On June 22, 2026, the World Bank's Board of Directors approved a new Development Policy Operation (DPO-1 2026) in the amount of USD 3.39 bn: USD 1.0 bn as a DPO loan and USD 2.35 bn as an additional grant**

- Several important laws have been adopted over the past few months: **the Law on Public Procurement (No. 11520)**, the **Law on Safety and Interoperability in Rail Transport in Ukraine (No. 14174)**, and the **Law on Energy Market Integration (No. 12087-d)**. The implementation of a number of other laws and regulatory acts was also taken into account to provide support, including the law on public-private partnerships, legislation on agricultural support, corporate governance, and so on.
- Parliament has **NOT** yet adopted the law “**On the Single Euro Payments Area (SEPA)**” ([No. 14237](#)) - “financial visa-free travel” (or an alternative version being drafted by the committee) and related bills ([No. 14326](#) — amendments to the Civil Code, and [No. 14328](#) — amendments to the Administrative and Criminal Codes) — The committee has finally issued its opinion — **BUT this condition will need to be met for DPO-2.**
- Quantitative indicators have also been established to assess the success of decisions adopted regarding commitments fulfilled under DPO-1.



# Obligations necessary to receive the DPO-2 aid tranche were defined

- Adopt sub-legislation for Law No. 4510-IX on public-private partnerships and concessions
- Adopt implementing regulations or subsequent legislative amendments to implement Laws No. 4466-IX and No. 4622-IX on factoring and the National Development Institution
- Adopt legislative amendments regarding investment funds and the valuation of assets and companies
- Enact legislation that will allow Ukraine to join SEPA
- Announce a privatization tender for at least one state-owned bank
- Adopt legislation that simplifies privatization procedures, in particular by expanding small-scale privatization
- Implement the key findings of the independent assessment of corporate governance at state-owned enterprises, expand annual reporting on corporate governance systems, and strengthen supervisory boards
- Adopt legislation on covered bonds and securitization to support long-term financing, including mortgages
- Adopt secondary legislation on a new funding model for vocational education institutions
- Approve regulations defining the status and requirements for the external audit of the agricultural payment agency
- Adopt and enact regulations to implement Law No. 4834-IX on day-ahead and intraday electricity markets, designated electricity market operators, risk preparedness, and crisis prevention and management in the electricity sector



# Monitoring of the Implementation of Structural Benchmarks Under the IMF Programme



Completed on time



Completed, but not on time



In progress



Not completed





# IMF Program: Programme Review Despite Delays

On June 12, the IMF and Ukraine reached a staff-level agreement on **the first review of the EFF program**

*despite the failure to meet the first benchmark and the delayed fulfillment of two others*

Once the decision is approved by the IMF Executive Board, **Ukraine will gain access to approximately \$690 m** (out of \$2.2 bn under the entire EFF).

*The meeting is expected to take place by mid-July*

The review also includes “corrective actions” and **new commitments**

*simplification of tax administration, risk-based audits, institutional changes at the the Bureau of Economic Security and Customs , and the independence of the NEURC*



## Unfulfilled commitments are piling up

The IMF has agreed to **extend the deadlines** for eliminating tax exemptions on parcels (to the end of July) and introducing VAT for sole proprietors (postponed by one year).

Among **the unmet Benchmarks as of the end of June:**

- draft law on transfer pricing -> not submitted to the Verkhovna Rada (No. 5)
- strategy for state-owned banks -> not approved (No. 6)
- oversight of risks posed by critical third parties -> not implemented (No. 7)
- Regulations from the National Agency for Corruption Prevention (NACP) regarding a risk-based system for verifying declarations -> none (No. 8)



# Roadmap for Implementing the IMF's Structural Benchmarks



# Monitoring the Implementation of the Ukraine Plan Indicators



Completed  
on time



Completed,  
but not on  
time



In  
progress



Not  
completed



# → Ukraine Plan: Funds are coming in, but unmet commitments are piling up

- Ukraine received the 7th regular payment from the EU under the Ukraine Facility, totaling EUR 2.75 bn, thanks to the flexibility of the methodology on payment instalments.
- However, **the commitment arrears in meeting the indicators under the Ukraine Plan is growing, and the Plan has become even more ambitious:**
  - **11 indicators for 2025 have not been met**
  - **5 indicators for Q1 2026 have not been met**
  - **13 indicators for Q2 2026 are in progress (but it is highly likely that some will be marked as “not completed”)**
- The government has introduced amendments to the Ukraine Plan, which have already been approved by the European Commission, increasing the number of new indicators required to receive funding under the Ukraine Support Loan within the Ukraine Facility.

## ✘ 2025: 11 unmet indicators

- **4.3.** Increase the staffing of the High Anti-Corruption Court
- **3.5.** Amendments regarding the review and verification of judges' integrity declarations (No. [13165-2](#))
- **1.2.** Amendments to civil service legislation (No. [13478-1](#))
- **4.8.** Conduct the next National Risk Assessment
- **6.7.** Assessment and, if necessary, changes to distinguish PSOs from non-PSOs in state-owned enterprises (No. [13620](#))
- **6.9.** Lifting the suspension of the State Aid Act (No. [14345](#))
- **10.3.** Streamlining of permitting procedures for investments in renewable energy (No. [14271](#))
- **10.7.** Appointment of a designated electricity market operator
- **10.11.** Establishment of a special status for the NEURC (No. [14282](#))
- **10.14.** Support for the development of efficient centralized heat supply ([No.14067](#))
- **11.3.** Entry into force of the law on railway safety and interoperability (No. [14174](#))

## ✘ Q1 2026: 5 unmet indicators

---

- **1.5.** Launch and use of a human resources management information system
- **3.7.** Legislation on simplified insolvency procedures for micro, small, and medium-sized enterprises (No. [15024](#))
- **3.12.** Introduction of a transparent selection process for prosecutors in leadership positions (*not registered with the Verkhovna Rada*)
- **8.5.** Resolving issues related to connection to utility networks (*not registered with the Verkhovna Rada*)
- **15.8.** Strategy for implementing the principles of the circular economy and an action plan for its implementation

**Only two indicators have been met (fulfillment of one has been postponed)**

- **9.3.** Distribution of powers among levels of public administration (No. [14412](#)) was shifted to 1Q2027

# ✘ Q2 2026: Many indicators have not been met or are at risk

## At risk or not completed:

3.17. Human Rights Protection Strategy

4.20. State Program to Combat Human Trafficking through 2030

5.3. Strategy for the Gradual Reduction of the State's Share in the Banking Sector

6.3. Supervisory boards of state-owned enterprises with a majority of independent members

8.12. Changes regarding the designation of a single national metrology institute

10.9. Roadmap for the Gradual Liberalization of the Gas and Electricity Markets

10.19. Terms of Reference for an External Audit of the NEURC

5.5. Entry into force of regulations on non-performing loans

## We are still awaiting official figures on investment indicators:

7.12. Investments in education totaling at least 300 m euros

7.14. Investments in healthcare totaling at least 200 m euros

7.18. Investments in housing for veterans with disabilities, families of fallen veterans, and internally displaced persons

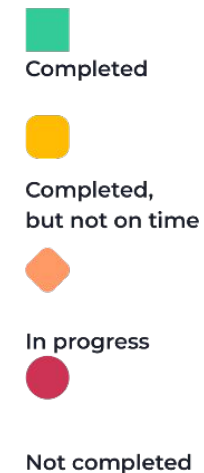
9.7. Allocating at least 5% of grant support to community reconstruction needs

# → Ukraine's Plan has been updated: Even more ambitious than before

Changes have been made to Ukraine's Plan to secure EUR 8.35 bn under the Ukraine Facility as part of the Ukraine Support Loan in 2026

- **Update:** 35 existing steps are to be revised (deadline changes, clarification of wording)
- **Additions:** 26 new indicators (10 legislative and 16 government decisions).
- **6** indicators were added for the Q2 2026 - most are unmet or at risk
- **5** indicators were added for the third quarter, and **15** for the fourth quarter of 2026
- Indicators for 2027 will be determined later

	IV 2025	I 2026	II 2026	III 2026	IV 2026
Public Administration Reform	1.2	1.5		1.4	1.3
Public Financial Management / Management of Public Assets	2.6 2.9 6.7 6.9		6.3	6.4	2.4 2.10 6.10 6.11 6.12
Fight Against Corruption and money laundering / Judicial System	3.3 3.4 3.9 4.8	3.12	3.10 3.17 4.20	3.13 4.5 4.9 4.16 4.18	3.14 3.15 3.16 4.11 4.12 4.19 4.13 4.14 4.15
Business Environment / Human Capital	7.8 8.2	3.7 8.5	7.7 7.20 7.12 7.14 7.18 8.12		7.21 8.11
Energy Sector / Green Transition and Environmental Protection / Management of Critical Raw	10.3 10.7 10.11 10.13 10.14 13.6 15.3	15.8	10.9 10.19 15.11	10.16 10.21	10.6 10.18 10.20 15.7
Agri-food Sector / Transport	11.3	12.6	12.9	11.9	11.8
Decentralisation and Regional Policy			9.7		
Digital Transformation			14.4		14.5
Financial Markets	5.6	5.1	5.3 5.5		



# 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

- On June 25, [Ukraine received EUR 3.2 bn from the EU](#) as part of the Ukraine Support Loan under the macro-financial assistance program (a total of EUR 8.35 bn is expected by 2026).
- This was facilitated by the fulfillment of relatively straightforward conditions for the first tranche (although a new draft law on the taxation of parcels has not yet been introduced).
- Four of the 12 conditions required to receive the second tranche of assistance have been met: the PFM IT concept, the Budget Declaration, taxation of digital platform revenues, and expenditure reviews. At the same time, work on some of the more complex conditions has not yet begun.
- On June 30, the special fund of the State Budget of Ukraine [received EUR 3.9 bn from the EU](#): the first payment under the first defense tranche of EUR 5.01 bn as part of the Ukraine Support Loan program.



# Map of Ukraine Support Loan Conditions

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

- Completed
- Completed, but not on time
- In progress
- Not completed

**SPECIAL TOPIC****RRR4U**

# *Anti-Corruption Strategy 2026–2030: Challenges and Expectations for Reforms*





## CORRUPTION REMAINS A SYSTEMIC CHALLENGE FOR UKRAINE

Corruption Perceptions Index	Public Perception	Shadow Economy
<b>36/100</b>	<b>72%</b>	<b>≈31% of GDP</b>
104th out of 182 countries ( <a href="#">TI's Corruption Perceptions Index 2025</a> )	consider corruption to be a very serious problem ( <a href="#">NACP, Info Sapiens, 2026</a> )	nearly three times higher than in the developed economies of the EU ( <a href="#">State Tax Service, Ministry of Economy</a> )

Corruption is a systemic risk to investment, competition, and recovery



### Modern approach: Integrity by default

Minimize opportunities for corruption, rather than merely punishing it after it is detected

### 🎯 Focus of the reforms:

- Transparency
- Digitalisation
- Risk management
- Independent institutions



# Anti-Corruption Benchmarks of the IMF Programme

Area	Structural Benchmarks and Prior Actions
Strengthening Anti-Corruption Infrastructure and Integrity	<ul style="list-style-type: none"><li>● <b>BENCHMARK 8</b> Risk-Based Review of Declarations by the National Agency for Corruption Prevention (NACP)</li><li>● <b>BENCHMARK 11</b> Reform of the National Securities and Stock Market Commission's corporate governance</li><li>● <b>BENCHMARK 12</b> Competitive appointments to the Accounting Chamber</li></ul>
Reform of the Customs and Tax System	<ul style="list-style-type: none"><li>● <b>BENCHMARK 4</b> Appointment of the Head of the Customs Service</li><li>● <b>BENCHMARK 10</b> Centralized Data Repository for the State Tax Service and State Customs Service</li><li>● <b>BENCHMARK 5</b> Transfer Pricing and Implementation of OECD Standards</li><li>● <b>PRIOR ACTION</b> Equal Conditions for Participation in Public Procurement</li></ul>
Corporate Governance of State Assets	<ul style="list-style-type: none"><li>● <b>BENCHMARK 4</b> Independent supervisory boards for state-owned banks</li><li>● <b>BENCHMARK 6</b> Update of the strategy for state-owned banks</li></ul>



# Anti-Corruption Indicators of the Ukraine Facility

Reform	Indicators
Reform 1. Development of the institutional capacity of the anti-corruption infrastructure	<ul style="list-style-type: none"> <li>● <b>4.3</b> Increasing the Staff of the High Anti-Corruption Court</li> </ul>
Reform 2. Improving the legislative framework to combat corruption more effectively	<ul style="list-style-type: none"> <li>● <b>4.5</b> Adoption of the Anti-Corruption Strategy 2026–2030</li> <li>● <b>4.11</b> Adoption of the Anti-Corruption Program 2026–2030 <b>NEW!</b></li> <li>● <b>4.12</b> Reform of the Code of Criminal Procedure (effective justice) <b>NEW!</b></li> <li>● <b>4.13</b> Reform of the State Bureau of Investigation (law has entered into force) <b>NEW!</b></li> <li>● <b>4.14</b> Single-judge proceedings in the High Anti-Corruption Court <b>NEW!</b></li> <li>● <b>4.15</b> Access to Forensic Medical Examinations for Anti-Corruption Agencies <b>NEW!</b></li> </ul>
Reform 3. Anti-Money Laundering Measures	<ul style="list-style-type: none"> <li>● <b>4.8</b> National AML Risk Assessment</li> <li>● <b>4.9</b> AML Reforms for SEPA and EU Integration <b>NEW!</b></li> <li>● <b>4.10</b> Register of Bank Accounts and Safe Deposit Boxes (IT System) <b>NEW!</b></li> <li>● <b>4.16</b> Rules on Information Regarding Transfers and Cryptoassets <b>NEW!</b></li> <li>● <b>4.17</b> Registry of Trust Beneficiaries (IT System) <b>NEW!</b></li> <li>● <b>4.18</b> Criminalization of Payment Instrument Abuse <b>NEW!</b></li> <li>● <b>4.19</b> Strategy and Methodology for Financial Investigations <b>NEW!</b></li> </ul>
Reform 4. Combating Human Trafficking	<ul style="list-style-type: none"> <li>● <b>4.20</b> Adoption of a National Program to Combat Human Trafficking through 2030 <b>NEW!</b></li> </ul>

**RRR4U**



**All materials from the RRR4U  
consortium**



[rrr4u.org](http://rrr4u.org)

**APPENDIX 1****RRR4U**

# *Detailed Status of Implementation of IMF Structural Benchmarks*





**BENCHMARK No. 1** Any non-systemically important bank that is nationalized will be transferred to the Deposit Guarantee Fund in the event of a breach of prudential standards and will not be subject to recapitalization using public funds (constantly)

**Sector:** financial sector

**Status:** in progress (effectively completed)

As of April 28, all state-owned banks are systemic. Previously, the state owned two non-systemically important banks, but in March they were declared insolvent and transferred to the Deposit Insurance Fund (DIF) for resolution. In April, the DIF [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 involvement in non-systemically important banks has ended, and the benchmark has effectively been met, although it remains in effect in the event that the state gains control over another non-systemically important bank (for example, as a result of sanctions or confiscation).

**BENCHMARK No. 2 Strengthening the Process for Nominating Members of State****Banks' Supervisory Boards**

(end of February 2026)

**Sector:** fiscal sector, governance**Status:** Completed, but not on time

Implement the recommendations set out in MEFP ¶151 to strengthen the nomination process for members of the supervisory boards of state-owned banks (MEFP ¶151) The recommendations include ensuring the confidentiality of the nomination committee's work; reducing the priority given to the nationality criterion; strengthening evaluation procedures, in particular by introducing an annual assessment of the supervisory boards' performance; and requiring the Ministry of Finance to maintain a list of qualified candidates from previous selection rounds for supervisory boards.

Although the deadline for implementing this benchmark was the end of February 2026, on March 2 the government adopted [a resolution](#) implementing four of the five recommendations. We have no information regarding the Ministry of Finance's fulfillment of its commitment to conduct annual evaluations of the performance of bank supervisory boards.

At the same time, the IMF apparently considers this indicator to be "implemented with delay"



## **BENCHMARK No. 3** 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 calls for tax reforms designed to broaden the tax base and create an environment more conducive to economic growth and the reduction of the informal economy.

Specifically, it was envisaged that by the end of March 2026, parliament would adopt a package of tax measures containing the following provisions:

- taxation of income earned through digital platforms; — **not implemented**; law [No. 15111-d](#) is awaiting the **President of Ukraine's signature and will be implemented once Zelenskyy signs it**
- abolition of the tax exemption for imports of goods in low-value postal shipments; — **not implemented**; law [No. 15112-1](#) **has not passed a single reading**
- abolition of the VAT exemption under the simplified taxation system (STS) by introducing mandatory VAT registration effective January 1, 2027, for STS taxpayers with a turnover exceeding the general threshold for VAT registration. This threshold may be raised from the current level of 1 m UAH, but not higher than 4 m UAH. — **Not implemented**; the law was not even submitted to the Verkhovna Rada
- Permanent 5% military levy. — **Implemented**, [Law No. 4835-IX of April 7, 2026](#).

According to media reports, the IMF agreed to extend the deadline for abolishing the tax exemption on parcels to the end of July and to postpone the obligation to introduce VAT for sole proprietors by one year.

However, as of the end of June, Structural Benchmark No. 3 remains unfulfilled.



## **BENCHMARK No. 4** 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 was carried over from the previous program (it was previously numbered 43). Under the old program, the benchmark originally called for appointing the Head of the State Customs Service by the end of June 2025, but as of that date, a competition for the position had not even been announced. It was already clear in May that this benchmark would not be met. Therefore, following the IMF Mission’s visit in May 2025, a priority action for the 8th review of the Program was agreed upon: the preparation of a customs reform plan. On June 17, the government announced the preparation of such a plan.

The deadline for 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 position of head of the State Customs Service. A commission comprising international and Ukrainian representatives was also established to select the head. On November 10, a meeting of the Commission for the Competition to Fill the Position of Head of the State Customs Service was held, during which [the procedures for conducting the competition](#), as well as the criteria and methodology for evaluating candidates for the position of head of the State Customs Service of Ukraine, were approved.

On March 27, the Commission for Selecting the Head of the State Customs Service announced the results of the selection process, naming Ruslan Damentsov and Orest Mandziy as the finalists. According to the procedure, the Ministry of Finance was to select one of the candidates and submit the nominee to the Cabinet of Ministers for approval. As of noon on March 31, the head of the State Customs Service had not been appointed. On April 10, the government finally appointed Orest Mandziy as head of the State Customs Service.



## **BENCHMARK No. 5** Alignment of transfer pricing rules with international standards

(end of June 2026)

**Sector:** fiscal sector, governance

**Status:** in progress

---

A draft law amending the Tax Code to align transfer pricing rules with OECD standards and implement Article 4 of the EU Anti-Tax Avoidance Directive (ATAD) must be submitted to the Verkhovna Rada.

The law provides for stricter rules on the taxation of corporate group profits: expanding and more strictly enforcing transfer pricing rules, introducing restrictions on the deduction of debt financing costs when calculating corporate income tax with the option to carry forward undeducted costs to future periods, and taxing foreign companies with effective management in Ukraine.

The changes are aimed at reducing opportunities to understate income tax through intra-group transactions and debt schemes and constitute 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 as of June 30, it had not yet been registered with the Verkhovna Rada. The government has until the end of the day to potentially meet this benchmark on time.

**BENCHMARK No. 6 Approve the updated strategy for state-owned banks**

(end of June 2026)

**Sector:** financial sector, governance

**Status:** in progress



The strategy for state-owned banks adopted in 2020 remained in effect until the end of 2025. The updated strategy will need to include steps that effectively extend the status of state-owned banks (100% state ownership) to banks in which the state's stake is less than 100%. According to media reports, work is underway on the new strategy with the involvement of representatives from state-owned banks.

The government is currently working on the text of the document. On June 17, the Prime Minister instructed that changes be made to the draft aimed at expanding support for “priority” sectors of the economy. It is unclear whether the draft will be adopted in the final days of June.



## **BENCHMARK No. 7** Establish a risk oversight framework for critical third parties

(end of June 2026)

**Sector:** Financial sector

**Status:** in progress



This Benchmark is essentially carried over from the previous Program, where it was numbered 51.

The benchmark aims to strengthen the NBU's oversight of hybrid banking service models, particularly those in which non-banking companies provide services critical to the bank's operations. Among other things, this refers to the "bank-in-a-smartphone" model, where the bank's operations (such as Monobank) are closely linked to non-banking companies that are currently not subject to regulation. It is proposed to require banks to verify that these companies comply with the NBU's requirements regarding business reputation and professional competence.

Following the February M9 [resolution](#), on March 9, the NBU published [a draft resolution regarding third parties of banks](#) for public discussion. According to the NBU, the draft was developed based on [a](#) relevant [document](#) from the Basel Committee on Banking Supervision. It requires banks to conduct a thorough review of critical service providers and to subsequently monitor their compliance with the requirements set by the NBU. In May, draft resolutions regarding payment service providers and insurers were published. However, as of June 28, the resolutions concerning third parties had not yet been finalized



**BENCHMARK No. 8** The National Agency for Corruption Prevention (NACP) will issue new regulations establishing a risk-based system for verifying asset declarations, giving priority to high-ranking officials in high-risk sectors  
(end of June 2026)

**Sector:** Governance

**Status:** in progress



To strengthen preventive measures and in line with the IMF's technical assistance program aimed at strengthening asset declaration and lifestyle monitoring mechanisms, the National Agency for Corruption Prevention (NACP) will issue regulations that will prioritize and strengthen the verification of asset and property declarations by high-ranking officials in high-risk sectors (tax and customs, public procurement, and energy).

In addition, the Memorandum notes that, in line with IMF technical assistance—which will provide guidance on the principles and conditions for publication—the NACP will publish key performance indicators on risk-based audits and lifestyle monitoring twice a year, beginning in late March 2026 based on the results of the second half of 2025 (not a structural benchmark).



**BENCHMARK No. 9 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 July 2026)

**Sector:** Energy

**Status:** in progress

---

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

The Memorandum notes that the analysis will include a quantitative assessment of the financial burden on the sector, an evaluation of the distribution of existing subsidies, and the identification of reform scenarios for the gradual recovery of costs while ensuring adequate social protection for vulnerable consumers. The deadline for completing this analysis is the end of July 2026.

According to our information, the Ministry of Energy is conducting the technical analysis with the participation of IMF experts, and this work is part of the efforts to prepare a draft “roadmap” for the gradual liberalization of the gas and electricity markets following the end of martial law (Indicator No. 10.9 of Ukraine’s Plan).



## **BENCHMARK No. 10** 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, under which the Ministry of Finance, the State Tax Service, and the State Customs Service adopted an updated IT strategy in September 2025.

As noted in the text of the Memorandum, the key approach outlined in the IT strategy involves consolidating the IT systems of the State Tax Service (STS) and the State Customs Service (SCS) at the Ministry of Finance level, as well as ensuring that these IT systems are managed by an independent administrator using cloud technologies. The strategy envisages a gradual transition to a new level of service-oriented systems, particularly within the State Tax Service and the State Customs Service, to make services available online.

To this end, a key task is to develop a design for a centralized data repository for tax and customs administration, as provided for in Structural benchmark No. 10 of the new Program.

Work on the design is already underway.



## **BENCHMARK No. 11 Reform of the National Securities and Stock Market Commission**

(end of December 2026)

**Sector: Financial Sector, Governance**

**Status: in progress**

It is necessary to continue reforming the NSSMC, strengthen its institutional capacity, and introduce a new governance model. To this end, a supervisory board with a majority of independent members must be established, and amendments must be made to the law on the NSSMC to transfer the Commission's reporting line from the President to the Cabinet of Ministers.

Due to leadership changes and the loss of experienced staff, the regulator has lost some of its ability to effectively perform its functions. Without strengthening the NSSMC's governance and human resources capacity, it will be difficult to ensure alignment with EU standards, reform the capital markets infrastructure, and provide adequate support to the financial system during the recovery process.

Key indicator: adoption of amendments to the relevant law on the NSSMC that introduce a new governance model and establish a supervisory board with a majority of independent members. Deadline: end of December 2026.



## **BENCHMARK No. 12** Appoint all members of the Accounting Chamber

(end of December 2026)

**Sector:** fiscal sector, governance

**Status:** in progress

In December 2024, the law on reforming the Accounting Chamber (hereinafter “AC”) came into effect. Among other things, it introduced an updated competitive selection procedure for AC members, which provides for the creation of an Advisory Group of Experts (hereinafter “AGE”) consisting of six members (three international experts and three representatives from the Verkhovna Rada, with international experts having a casting vote). However, in August 2025, the Verkhovna Rada [failed to pass](#) a vote on the formation of the AGE to conduct the preliminary selection of candidates for positions on the Accounting Chamber.

In the new Memorandum, the Ukrainian side committed to establishing the AGE by the end of April 2026, which is to conduct the preliminary selection of candidates for the AC and, by the end of 2026, appoint six new AC members from among the vetted candidates (note that under the updated law, the AC consists of eleven members).

It should be noted that as early as September 2025, the Budget Committee [resubmitted](#) to Parliament the nominations for the Advisory Group of Experts to conduct the preliminary selection of candidates for membership of the Accounting Chamber. However, this issue has not yet been considered .

**APPENDIX 2****RRR4U**

# *Detailed Status of Implementation of Ukraine Plan Indicators*





# Status of Implementation of Ukraine's Plan Indicators for the Q2 2024

Full performance reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## **INDICATOR No. 2.2 Approval of the State Customs Service's Digitalization Plan**

In accordance with the provisions of the National [Strategic Plan](#), the Ministry of Finance adopted [the Long-Term National Strategic Plan](#) for Digital Development, Digital Transformation, and Digitalization of the State Customs Service in February 2024

## **INDICATOR No. 2.3 Approval of the Budget Declaration for 2025–2027**

The Budget Declaration was finally approved on June 28, 2024, on the last working day of the quarter. This was likely due to the fact that officials were awaiting a positive decision from the IMF Executive Board regarding the fourth review of the Program. Indeed, the macroeconomic indicators on which the budget figures in the Declaration for 2025–2027 are based differ from the IMF's macroeconomic forecast. The Budget Declaration contains revenue projections, one component of which is an additional package of tax measures. Since there is no certainty regarding the amounts of international support, it remains limited, which forced the government to project a reduction in expenditures for nearly all functions—except defense—in 2025, and for defense as well in the following two years.

## **INDICATOR No. 2.7: Approval of the Action Plan for Implementing the Roadmap for Reforming Public Investment Management**

Improving the quality of public investment management (PIM) will allow for a more economical and efficient use of public funds amid limited budgetary resources. One of the steps should be the standardization of PIM approaches and the competitive selection of projects for budget funding. The Action Plan for Implementing the Roadmap for PIM Reform was adopted [in June 2024](#).

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

On November 13, 2023, [an announcement regarding the conditions and deadlines for the competition](#) for the position of Chair of the National Agency for Corruption Prevention (NACP) was published on the official website of the Cabinet of Ministers of Ukraine.

Following the results of the competitive selection process, Viktor Volodymyrovych Pavlushyk was appointed Chair of the National Agency for Corruption Prevention by Order No. 162-r of the Cabinet of Ministers of Ukraine dated February 27, 2024.



## Status of Implementation of Ukraine's Plan Indicators for the Q2 2024

Full implementation reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

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

In February 2024, parliament passed a law to improve corporate governance in Ukraine. In March, the president signed it into law, and it took effect on the date of publication. Under the adopted law, state-owned companies must have supervisory boards, whose powers and responsibilities have been clarified, and the government must develop a state property policy. Mechanisms for compliance, risk management, and internal audit have also been introduced.

### **INDICATOR No. 8.3** Entry into force of legislation revising the legal framework for the activities of the BEB

On June 20, the Verkhovna Rada adopted law No. 10439, the text of which was aligned with the requirements of international partners. On June 28, the president signed it, and the law entered into force. The new legislation will pave the way for the renewal of the BEB's leadership and investigators through transparent competitive selection processes. This will provide an opportunity to transform the bureau into an effective body that prevents economic crimes and schemes that cause losses to the budget.

### **INDICATOR No. 10.1** Development and Approval of the Integrated National Energy and Climate Plan

On June 25, the National Energy and Climate Plan (NECP) was [approved](#) by a resolution of the Cabinet of Ministers of Ukraine, and the text [was published](#) on the Ministry of Economy's website. An English version of the NECP [was released](#) in October.

### **INDICATOR No. 10.15** Adoption of the Building Thermal Modernization Strategy for the period up to 2050 and the Action Plan for its implementation

Pursuant to Cabinet of Ministers [Order](#) No. 1228-r of December 29, 2023, the Strategy for the Thermal Modernization of Buildings in Ukraine through 2050 was approved, the concept of the State Targeted Economic Program to Support the Thermal Modernization of Buildings through 2030, and the Operational Action Plan for implementation in 2024–2026, which sets out a long-term plan for the gradual renovation of Ukraine's building stock using energy-efficient technologies.

### **INDICATOR No. 12.8** Adoption of a strategy for mine action through 2033 and a system for prioritizing areas subject to demining

The Mine Action Strategy through 2033 and its accompanying Operational Plan for 2024–2026 were adopted [by a Resolution of the Cabinet of Ministers of Ukraine](#) on June 28, 2024.



## Status of Implementation of the Ukraine Plan Indicators for the Q3 2024

Full reports on implementation are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

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

As part of the implementation of this indicator, the Specialized Anti-Corruption Prosecutor's Office was to be given the opportunity to increase its staff from 10% to at least 15% of the National Anti-Corruption Bureau's staff. To implement this indicator, the Verkhovna Rada of Ukraine adopted law No. 10060 dated December 8, 2023, which stipulated that the total number of employees of the Specialized Anti-Corruption Prosecutor's Office shall be 15% of the maximum number of employees of the central and regional offices of the National Anti-Corruption Bureau of Ukraine, as established by law.

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

The indicator was not met on time. On October 29, 2024, the Verkhovna Rada adopted draft law No. 12039 in principle and in its entirety, and on October 31, 2024, the law was signed by the President and will enter into force on November 1, 2024.

### INDICATOR No. 4.6 Approval of the Action Plan for Implementing the Asset Recovery Strategy for 2023–2025

As part of fulfilling this indicator, the Cabinet of Ministers of Ukraine was to adopt and publish the Action Plan for Implementing the Asset Recovery Strategy for 2023–2025. Consequently, on August 13, 2024, [Order No. 759-r of the Cabinet of Ministers of Ukraine](#) approved the previously prepared Action Plan for the Implementation of the Asset Recovery Strategy for 2024–2025.

### INDICATOR No. 7.6 Approval of a Comprehensive Demographic Development Strategy through 2040

On September 30, the government adopted the Demographic Development Strategy through 2040. The next step toward its implementation is the adoption of a detailed Action Plan.

### INDICATOR No. 8.1 Adoption of the Action Plan on Deregulation

In early September, the government approved [an updated Action Plan on Deregulation](#). It includes 99 measures, a significant portion of which are scheduled to be implemented this year. The plan primarily involves the elimination of a number of permits that the plan's developers consider outdated or irrelevant. It also includes support for a number of deregulation bills, including those related to state control (5837) and foreign economic activity (5167). There are also a number of measures aimed at improving existing regulations.



# Status of Implementation of the National Plan Indicators for the Q3 2024

Full performance reviews are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## **INDICATOR No. 9.5: Entry into force of legislation amending the State Strategy for Regional Development for 2021–2027**

The government adopted [the updated State Strategy for Regional Development](#) on August 13, which identifies new challenges as well as strategic and operational objectives.

At the same time, [the Action Plan](#) for implementing the State Strategy for Regional Development was not updated, although logically it should also have been amended.

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

The NEURC approved the following procedures and requirements:

- [Procedure](#) for Acquiring, Suspending, and Terminating the Status of a Data Transmission Administrator (Resolution No. 2613 of December 27, 2023);
- [Procedure](#) for the Operation of Insider Information Platforms (Resolution No. 137 of January 16, 2024);
- [Requirements](#) for Ensuring Integrity and Transparency in the Wholesale Energy Market (Resolution No. 614 dated March 27, 2024) (On August 23, 2024, the NEURC [published](#) a draft amendment to the Requirements; the period for submitting comments and proposals lasted until September 9, and a public hearing will be held on October 31);
- [Procedure](#) for Submitting Information on Commercial Transactions Involving Wholesale Energy Products (Resolution No. 618 of March 27, 2024).

On October 2, the Cabinet of Ministers of Ukraine [approved](#) the technical specifications for the development of an information system to support the NEURC's functions, thereby completing this indicator.

## **INDICATOR No. 15.10 Adoption and Entry into Force of the Law of Ukraine on the Prevention, Reduction, and Control of Industrial Pollution**

In late April 2024, the Ministry of Environmental Protection published [a draft](#) concept note for public discussion. The collection of comments and proposals [lasted](#) until May 30. According to the position articulated by the Ministry of Ecology during the public discussion held on May 14, 2024, [the purpose and objective](#) of the memorandum are to consolidate all existing exemptions from EIA procedures into a single document, to identify the authority responsible for deciding on such exemptions, to specify the period of application for the exemptions, and to provide justification for the reasons behind their application.

On September 18, the Ministry of Environmental Protection [published](#) the final version of the Concept Note, which defines the scope of exemptions from EIA and SEA regulations.

## **INDICATOR No. 13.1. Adoption of the Law of Ukraine “On Amendments to the National Program for the Development of Ukraine’s Mineral Resource Base for the Period until 2030”**

As part of the reform to improve planning and ensure optimal conditions for attracting strategic investors, one of the steps is the adoption of the Law of Ukraine “On Amendments to the National Program for the Development of Ukraine’s Mineral Resource Base for the Period until 2030.”

On December 18, the Verkhovna Rada [adopted](#), in the second reading and as a whole, the updated State Program for the Development of Ukraine’s Mineral Resource Base through 2030. Thus, the indicator is considered fulfilled.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2024

Full reports on implementation are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## **INDICATOR No. 2.1. Approval of the Strategic Plan for the Digitalization of the State Tax Service**

As part of the implementation of this indicator, the adoption of the Strategic Plan for the Digitalization of the State Tax Service was envisaged, taking into account the recommendations set forth in the National Revenue Strategy through 2030.

At the end of 2024, the Ministry of Finance published [the Plan](#), which includes measures previously mentioned in the National Revenue Strategy. Integration with the DAC7 international information exchange system must also be ensured.

Stakeholders should focus on ensuring that the State Tax Service's implementation of the initiatives outlined in the document is monitored, as the assessment of [the Plan's](#) effectiveness currently falls under the responsibility of the State Tax Service, together with the Ministry of Finance and the Ministry of Digital Transformation.

## **INDICATOR No. 3.6. Legislation to improve the bankruptcy regime has entered into force**

This indicator is part of reforms to insolvency regulation and the enforcement of court decisions.

The new legislation should focus on preventing bankruptcy and restoring debtors' solvency, the timely identification of signs of crisis at a company, the identification of additional opportunities for restoring companies' solvency, and the availability of information for companies on mechanisms for preventing insolvency and early warning.

On September 19, 2024, the Verkhovna Rada adopted the relevant law (Bill No. 10143 of October 12, 2023). The President signed the law on September 22. The law entered into force on January 23, 2025.

## **INDICATOR No. 6.1. Adoption of a State Property Policy and Ranking of State-Owned Companies**

In March 2024, a law came into force that updated the rules for managing state-owned enterprises (Indicator 6.2). On November 29, 2024, the government approved [the State Property Policy](#).

The policy sets out the basic principles for managing state-owned enterprises and the procedure for classifying them into those that will remain in state ownership to ensure the achievement of public policy objectives, and those that will be privatized, liquidated, or reorganized for partial privatization. It also defines the category of enterprises that will remain in state ownership during a state of martial law.

On December 27, 2024, the Government approved, [by a protocol decision](#), lists of state-owned enterprises categorized by type.

## **INDICATOR No. 7.5. Approval of two strategies: the Strategy for Reforming Psychoneurological and Other Residential Institutions and Deinstitutionalizing Care for Persons with Disabilities and the Elderly, and the Strategy for Ensuring the Right of Every Child in Ukraine to Grow Up in a Family Environment for 2024–2028**

This indicator is part of the reform to improve social infrastructure.

The Strategy for Ensuring the Right of Every Child in Ukraine to Grow Up in a Family Environment was approved by Cabinet of Ministers Order No. 1201-r of November 26, 2024.

The Strategy for Reforming Residential and Psychoneurological Institutions for Adults was approved by Cabinet of Ministers Order No. 1315-r of December 24, 2024.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2024

Full performance reports are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## **INDICATOR No. 8.7. Enactment of legislation to resume market surveillance and control measures for non-food products, including product safety inspections**

To resume market surveillance and control measures for non-food products, including product safety inspections, Cabinet of Ministers [Resolution No. 261 of March 8, 2024](#), "On Amending Cabinet of Ministers of Ukraine Resolutions No. 303 of March 13, 2022, No. 303 and No. 550 of May 3, 2022."

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

To fulfill this indicator, the Cabinet of Ministers of Ukraine adopted [Resolution No. 254 dated March 5, 2024](#), "Certain Issues Regarding the Implementation of a Pilot Project to Create the Unified State Register of Administrative-Territorial Units and Territories of Territorial Communities, the Unified State Register of Addresses, the Register of Buildings and Structures as part of the Unified State Electronic System in the Field of Construction."

Another act of the Cabinet of Ministers of Ukraine, namely [Resolution No. 909 dated August 9, 2024](#), regulated the implementation of a pilot project to introduce an Urban Planning Cadastre at the national level.

[CMU Resolution No. 1111 dated September 26, 2024](#), introduced the concept of an administrator of the Urban Planning Cadastre and the electronic system for the pilot project and defined their powers.

The digitization of urban planning services—in particular, the project to implement a digital Urban Planning Cadastre at the national level—is significant because it effectively consolidates previously scattered urban planning documentation that existed in paper form across various local government bodies.

## **INDICATOR No. 10.2. Introduction of a market-based approach to renewable energy**

On March 1, the Cabinet of Ministers approved [Resolution No. 232](#), which provides for improvements to the procedure for conducting auctions to allocate support quotas for renewable energy facilities.

On August 13, the Cabinet of Ministers [issued](#) a corresponding order [establishing](#) an additional annual support quota for 2024 in the amount of 110 MW.

On November 29, the Cabinet of Ministers [approved](#) the 2025 schedule for auctions to allocate renewable energy support quotas, as well as projected indicators for renewable energy support quotas through 2029.

## **INDICATOR No. 10.10. Ensuring the Independence of the NEURC**

The regulator [has developed](#) an Action Plan to ensure its independence in accordance with Ukraine's international obligations.

On December 27, 2023, the NEURC [approved](#) the draft Law of Ukraine "On Amendments to Certain Laws of Ukraine Regarding Strengthening the Regulator's Independence in the Energy and Utilities Sectors." With this decision, the Regulator began implementing [the Action Plan](#).

Law [No. 3915-IX](#) of August 21, 2024, amended Law [No. 3354-IX](#) "On Lawmaking Activities," thereby exempting the NEURC from the requirement to obtain judicial approval of its decisions. This resolves the conflict with the provisions of Part 6 of Article 14 of the Law on the NEURC. However, while the Law "On Lawmaking Activities" has just entered into force, most of its provisions—in particular those concerning the NEURC's functional independence—will take effect one year after the termination of martial law.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2024

Full performance reports are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## **INDICATOR No. 11.1. Adoption of the updated National Transport Strategy of Ukraine for the period up to 2030**

The strategy aims to achieve the following objectives, which are consistent with the requirements of the Plan of Ukraine:

- restoring and developing a competitive and efficient transportation system integrated into the Trans-European Transport Network (TEN-T);
- high-quality passenger transportation and unimpeded mobility;
- energy-efficient transportation that is safe for people and the environment, with a focus on decarbonization;
- institutional capacity, human capital, and effective governance.

Ukraine's National Transport Strategy for the period up to 2030 and the operational action plan for its implementation in 2025–2027 were adopted by the Cabinet of Ministers on December 27, 2024 ([Resolution No. 1550](#)).

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

On December 24, 2024, the Cabinet of Ministers of Ukraine, [by Order No. 1337-r](#), approved the Strategy and the operational plan for its implementation for 2024–2030.

The Strategy aims to build 17 and modernize 29 border crossing points with EU countries and Moldova. Ukraine also aims to conclude a joint control agreement with each of the EU's neighboring countries. The "E-Queue" project is to be expanded to all road border crossing points. In addition, Ukraine's first scanners for inspecting rolling stock are to be purchased and put into operation.

Doubts about the feasibility of the project arise regarding the reconstruction of Ukrainian rail tracks to meet European standards. For instance, while approximately 3 km of track was reconstructed in 2024, this figure is expected to reach 100 km just two years later. Given the high cost and chronic lack of funding, implementing this measure may prove challenging.

## **INDICATOR No. 12.1. Adoption of the Strategy for the Development of Agriculture and Rural Areas for the Period up to 2030**

The government approved the [final version of](#) the Strategy on November 15, 2024.

**The Strategy aims to** achieve food security, ensure the sustainability of the agricultural sector, and promote the efficient use of land.

## **INDICATOR No. 12.5. The Law on the State Agrarian Register has entered into force**

This indicator is part of a reform designed to improve the official public electronic registry of farms.

On September 19, 2024, the Verkhovna Rada adopted [the](#) law, which the President signed on October 17.

## **INDICATOR No. 13.1. Adoption of the Law of Ukraine "On Amendments to the National Program for the Development of Ukraine's Mineral Resource Base for the Period until 2030"**

As part of the reform to enhance Ukraine's investment attractiveness, one of the steps is the adoption of the Law of Ukraine "On Amendments to the National Program for the Development of Ukraine's Mineral Resource Base for the Period until 2030."

On December 18, the Verkhovna Rada [adopted](#), in the second reading and as a whole, the updated national program for the development of Ukraine's mineral resource base through 2030.



# Status of Implementation of Ukraine’s Plan Indicators for the Q1 2025

Full performance reports are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## INDICATOR No. 1.1. Enactment of legislation on civil service pay reform

Indicator 1.1 calls for the entry into force of legislation consistent with the principles of public administration set forth in the OECD SIGMA program. The reform provides for:

- the introduction of a pay system based on the functional classification of positions;
- the division of wages into a guaranteed component and a variable component;
- a reduction in the seniority allowance from 50% to 30%.

Some of these changes for 2024 have already been implemented [by the Cabinet of Ministers of Ukraine Resolution](#) “Issues of Civil Servant Compensation Based on Job Classification in 2024.” At the same time, these changes are systematically defined by the Law itself: the corresponding draft law No. [8222](#) was adopted in principle as early as July 28, 2023, and was passed in its entirety on March 11, 2025, before being sent to the President for signature on March 17. The President [signed](#) the draft law only on June 3. The law’s entry into force enabled the government to adopt two resolutions on June 6:

- [On the Approval of](#) the Procedure for Forming the Civil Servants’ Pay Fund in a Government Agency
- [On Amending](#) Resolution No. 1409 of the Cabinet of Ministers of Ukraine dated December 29, 2023.

Therefore, the indicator has been met, but with a delay.

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

To implement this indicator, it is proposed to adopt a law reforming the National Agency for the Identification, Tracing, and Management of Assets Derived from Corruption and Other Crimes (ARMA), with subsequent entry into force. The law should focus on:

- a transparent and merit-based selection process for the agency’s director;
- an independent external performance evaluation system;
- a transparent procedure for managing and selling seized assets.

The Verkhovna Rada adopted it in its entirety on June 18, 2025. However, the law adopted by the Rada was delayed in its promulgation—the Chairman of the Verkhovna Rada of Ukraine signed the law on July 15, 2025, and the President of Ukraine signed it on July 27, 2025.

On July 30, 2025, Law of Ukraine No. [4503-IX](#) entered into force, meaning that **the indicator was fulfilled with a delay.**

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

Legislation to fulfill this indicator should focus on restructuring local state administrations (LSAs) into prefectural-type bodies in order to establish a balanced system for ensuring the rule of law in the activities of local self-government bodies and to ensure coordination among the territorial bodies of central executive authorities in the implementation of state policy at the local level.

On October 8, 2025, law No. [14048](#) was adopted by the Verkhovna Rada in the first reading. On November 5, 2025, the Verkhovna Rada adopted law No. [14048](#) in its entirety. On November 10, the law was signed by the President of Ukraine, and on November 12, it entered into force as Law of Ukraine [No. 4677-IX](#). The provisions of the Law will take effect 12 months after the termination or repeal of martial law. Thus, **the indicator is considered fulfilled with a delay.**



## Status of Implementation of Ukraine's Plan Indicators for the Q1 2025

Full implementation reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

### **INDICATOR No. 6.6.** Adopt a roadmap for the separation of public service obligations (PSO) from other activities

The Government must adopt and publish a roadmap for the mandatory structural separation of activities related to the fulfillment of public service obligations (PSO) from activities not related to the fulfillment of such obligations for all state-owned companies entrusted with public service obligations.

[The action plan for separating the activities of public-sector entities entrusted with public service obligations from the performance of such obligations and from activities not related to their performance](#) was adopted by the Cabinet of Ministers on April 4, 2025.

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

Today, one of the obstacles to business activity is a shortage of labor. At the same time, studies show that the rate of women's participation in the labor force remains lower than in many developed countries. One of the reasons is the lack of access to quality preschool education.

That is why one of the indicators of the Ukraine Plan is a reform aimed at improving access to quality preschool education in order to attract women with preschool-aged children to the labor market.

[The](#) relevant [law](#) was already adopted by parliament in June 2024. It addresses the issues outlined in the Ukraine Plan, which can be considered fulfillment of this indicator. The law took effect on January 1, 2025.

### **INDICATOR No. 7.11.** Adoption of the Strategy for the Development of Ukrainian Culture

Ukraine lacks a comprehensive policy for the development of Ukrainian culture, even though these issues can now be classified as security concerns. These issues were raised several times during public consultations on the preparation of the Plan for Ukraine.

Thus, in accordance with the Plan, the government committed to adopting a Strategy for the Development of Ukrainian Culture.

In the summer, the relevant ministry invited experts and scholars to provide recommendations for the future draft Strategy. [The](#) first [discussions on](#) the draft Strategy took place in December.

In February 2025, the Ministry held several public discussions on the Strategy. In March, the text of the Strategy was finalized.

The Cabinet of Ministers of Ukraine approved [the Strategy for the Development of Culture](#) on time (March 28, 2025).

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

This indicator provides for the entry into force of the Law of Ukraine "On Public Consultations," with its implementation to begin within 12 months of the date of termination or repeal of martial law in Ukraine. The law will establish a legal framework for conducting public consultations during the formulation and implementation of public policy and the resolution of issues of local significance, thereby creating the conditions for coordinated, effective, and results-oriented policy-making.

[The](#) corresponding law was adopted in June 2024. In October, [the law](#) was finally signed by the President.

As provided for in the Plan for Ukraine, it is proposed that this law take effect 12 months after the termination or lifting of martial law.



## Status of Implementation of Ukraine's Plan Indicators for the Q1 2025

Full implementation reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

### **INDICATOR No. 12.3.** An automated system for public monitoring of land relations has been put into operation. A mass land valuation has been conducted

This indicator calls for the implementation of an automated system for monitoring land relations and the conduct of a mass land valuation.

The necessary regulatory framework for both components of the indicator was adopted in 2023. Public [monitoring](#) of land transactions has been operating on a limited basis since 2021 and is scheduled to be fully operational by the end of March; however, as of March 24, it has not been made public.

At the end of March 2025, [the portal for the automated system of public monitoring](#) of land relations went live, and as of April 28, 2025, it is operating in test mode with limited functionality.

### **INDICATOR No. 12.7.** A long-term development plan for Ukraine's irrigation system has been adopted

The plan for the development of the irrigation system sets an ambitious goal: it will use the method of total economic benefits, aligned with water resources management based on a basin approach, grounded in an environmental impact assessment and strategic environmental reform.

[The long-term development plan for Ukraine's irrigation system through 2050 and the action plan for its implementation through 2030](#) were approved at a government meeting on March 25, 2025.

### **INDICATOR No. 13.5.** Updating the Subsurface User's Electronic Account

As part of the reform, the State Service of Geology and Subsurface Resources must update the subsurface user's electronic account, digitize secondary geological information, and ensure the issuance of digital special permits for subsurface use.

On March 28, 2023, the Ministry of Ecology and Natural Resources approved, [by a](#) corresponding [order](#), the Regulations on the Subsurface User's Electronic Portal, which define the general principles of its operation. On May 19, 2023, the Cabinet of Ministers [approved](#) the Procedure for the Maintenance, Operation, and Access to Information of the Unified State Electronic Geoinformation System for Subsurface Use, developed in accordance with Law No. 2805-IX of December 1, 2022.

Regarding digitization, the first phase of the project with the EBRD [has been implemented](#)—the necessary technical equipment and software have been purchased, and the first 6,000 volumes of geological reports have been scanned and published on an interactive map.

On April 1, the State Register of Special Permits for Subsurface Use ([order of the State Geological Service](#)) [began](#) full-scale operation. Thus, the indicator is considered fulfilled—despite the fact that, during the period of martial law, access to the resource is temporarily restricted, with the exception of law enforcement agencies, state authorities, and local self-government bodies.

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

A resolution of the Cabinet of Ministers is to enter into force and specify the radio technologies permitted for use in Ukraine, specifying the radio frequency bands and the radio services to which they correspond, as well as the deadlines for ceasing their development and use, and a list of promising radio technologies for implementation in Ukraine, specifying the radio frequency bands and the radio services to which they correspond, as well as the conditions for their implementation in accordance with the acquis.

The government adopted the necessary Resolution No. 1253 on November 1, 2024; therefore, the indicator can be considered fulfilled.



# Status of Implementation of Ukraine’s Plan Indicators for the Q1 2025

Full implementation reviews are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## **INDICATOR No. 14.2. Entry into force of legislation to strengthen the cybersecurity capabilities of state information resources and critical information infrastructure assets**

Regulatory acts are to enter into force to ensure alignment with the NIS and NIS2 Directives.

These acts should focus on the following areas:

- regulating the implementation of measures aimed at establishing an adequate legal framework for carrying out actions to prevent, detect, and stop acts of aggression in cyberspace in the context of Russia’s war against Ukraine;
- strengthening the protection of state information resources and critical information infrastructure against cyberattacks;
- comprehensive improvement of the regulatory and legal framework in the field of cybersecurity and information protection to strengthen the capabilities of the national cybersecurity system to counter cyber threats.

The corresponding Law No. 4336-IX entered into force on April 20, 2025—three weeks later than scheduled.

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

To this end, the Cabinet of Ministers should develop and adopt a resolution approving an action plan for the transition of public services to electronic form by 2026, with subsequent entry into force.

The action plan should focus on the following key areas: recovery; education; healthcare; services for veterans; services for military personnel; customs; and social services.

On March 21, 2025, at its meeting, the Cabinet of Ministers approved [the Action Plan](#) by decree.

## **INDICATOR No. 15.2. Entry into force of the Law “On the Basic Principles of State Climate Policy”**

The adoption of a framework climate law is important given the need to bring legislation into line with the requirements of EU law, in particular Regulation (EU) 2021/1119, which establishes the framework for achieving climate neutrality, and Regulation (EU) 2018/1999 on the governance of the Energy Union and on mitigating the effects of climate change, as well as to implement the action plan for carrying out the European Commission’s recommendations set forth in the Report on Ukraine’s Progress within the Framework of the 2023 EU Enlargement Package, approved by Order of the Cabinet of Ministers No. 133-r dated February 9, 2024.

On October 8, 2024, the Verkhovna Rada of Ukraine adopted in its entirety the Law “On the Basic Principles of State Climate Policy” (Reg. [No. 11310](#)), submitted by the Cabinet of Ministers in late May 2024, and on October 25, the Law was signed by the President. The law [entered into force](#) on the day following its publication (October 30, 2024), with the exception of Articles 14 and 21.

## **INDICATOR No. 15.5. Approval of the Action Plan for the Establishment of a National Greenhouse Gas Emission Allowance Trading System**

The development and submission by the Ministry of Environmental Protection of a draft order approving the action plan for the establishment of a national greenhouse gas emissions trading system (ETS) [is provided for](#) in the Government’s 2024 Priority Action Plan.

In November, a draft action plan for establishing the ETS [was published](#) on the Ministry of Environmental Protection’s website. On December 30, 2024, the Ministry of Environmental Protection announced the completion of the public consultation process.

On February 21, 2025, the Government [approved](#) the plan for implementing the ETS.



## Status of Implementation of Ukraine's Plan Indicators for the Q2 2025

Full performance reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

### INDICATOR No. 5.4. Improvements in Addressing Non-Performing Loans (NPLs)

A Strategy for the Resolution of Non-Performing Loans, developed in accordance with current EU legislation, is to be approved. The strategy should focus on the following key areas:

- strengthening prudential requirements;
- exchanging data on non-performing loans;
- reviewing potential obstacles and developing measures to improve the framework for restructuring and resolving non-performing loans.

The Strategy for Resolving Non-Performing Loans was approved as a separate section of the Credit Development Strategy.

### INDICATOR No. 7.1. Enactment of the Law on Vocational Education

The Law on Vocational Education should establish fair rules governing the operations of educational institutions in the vocational education services market. It should also expand the institutional capacity of educational institutions to provide formal and non-formal vocational education. It is also important to regulate the relationships between vocational education institutions and national, local, and international stakeholders to ensure the sustainable development of human capital in Ukraine.

[The draft law](#) on vocational education presented in April 2024 by the Ministry of Education and Science did not meet all of these requirements. Therefore, an updated version of the draft law was prepared. On April 16, 2025, the Verkhovna Rada adopted the draft Law of Ukraine "On Vocational Education" ([No. 13107-d](#)) as a basis.

On August 21, 2025, the law was finally adopted by deputies and sent to the President for signature on the same day. The President signed the law on September 9, 2025.

### INDICATOR No. 7.10. Adoption of a CMU resolution on the procurement of social services

The resolution should provide for:

- a transition from funding institutions to a results-oriented model for the procurement of social services;
- the introduction of a mechanism for procuring specific social services from registered public and private social service providers based on established social service standards and criteria for providers.

The Cabinet of Ministers adopted the relevant resolution on June 25, 2025.

### INDICATOR No. 8.4. Adoption of an SME Strategy and an Action Plan for Its Implementation

On August 30, the government approved [the Strategy for the Recovery, Sustainable Development, and Digital Transformation of Small and Medium-Sized Enterprises for the period up to 2027](#) and its accompanying Operational Plan. The Strategy sets out four strategic objectives: business recovery and facilitation, promoting innovation and the green transition, developing entrepreneurship education and culture, and strengthening competitiveness in domestic and foreign markets.

The program's performance indicators, among other things, call for an increase in goods exports to 60 bn euros by 2027, of which 35 bn euros will go to the EU through an increase in the number of SME exporters to 35,000. The plan also calls for a reduction in unemployment to 11% and an increase in the share of sales via e-commerce to 20%. In the field of science and education, the plan aims to increase the R&D intensity of GDP to 0.7% by raising spending on scientific activities to 470 m euros and ensuring that 1.7 m entrepreneurs have upgraded their qualifications, either fully or partially, at public expense.



# Status of Implementation of Ukraine's Plan Indicators for the Q2 2025

Full performance reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## **INDICATOR No. 9.2. Study on the measures necessary to grant local communities legal entity status**

This involves the approval and publication on the Ministry of Recovery's web portal of a study on the necessary measures to grant territorial communities the status of a legal entity.

On June 13, the Ministry of Community and Territorial Development of Ukraine hosted [a presentation of the study "The Community as a Legal Entity Under Public Law."](#) The study outlines the grounds for and consequences of granting this status to communities, as well as proposals for legislative changes to implement such a decision.

## **INDICATOR No. 10.4. Implementation of the Roadmap for the Process of Separating the Renewable Energy Surcharge from the Transmission Tariff**

In accordance with [Ukraine's Plan](#), the development of a Roadmap for the process of separating the renewable energy surcharge from the transmission tariff—including the identification of necessary legislative acts and implementation deadlines—has been entrusted to the NEURC (subject to approval).

On February 18, the Government [approved](#) the Priority Action Plan for 2025, under which the NEURC, subject to approval, is to submit a draft order approving the roadmap in June 2025.

Following a review at a meeting of the Government Committee on May 28, 2025, [the draft order](#) was finalized.

On June 25, the Cabinet of Ministers [approved](#) the Roadmap for Separating the Renewable Energy Surcharge from the Electricity Transmission Tariff and the Action Plan for Implementing the Roadmap for Separating the Renewable Energy Surcharge from the Electricity Transmission Tariff for 2025 and 2026.

## **INDICATOR No. 13.3. Publication of a portfolio of investment projects for the extraction of critical raw materials**

It is necessary to publish a portfolio of investment projects in the extractive sector related to critical raw materials, and to prepare and promote a list of subsoil plots offered through electronic auctions and production-sharing agreements (PSAs) for solid minerals.

Cabinet of Ministers Resolution No. 132 of February 14, 2023, [approved](#) a list of subsoil plots (deposits) that are of strategic importance for the sustainable development of the economy and the country's defense capabilities, which will be granted for use through competitive bidding for the conclusion of production-sharing agreements.

On August 15, 2024, the State Service of Geology and Subsurface Resources of Ukraine [published](#) a draft resolution of the Cabinet of Ministers for public comment. Additionally, in 2024, Ukraine's Critical Raw Materials Portfolio was [published](#), featuring a list of investment opportunities in this sector, along with [a presentation](#) titled "Ukraine: Mining Investment Opportunities."

On March 4, 2025, the State Service of Geology and Subsoil [published](#) a new draft resolution of the Cabinet of Ministers. The annexes include two lists of subsoil plots—those to be granted for use through e-auctions and those to be granted for use through tenders for the conclusion of PSA agreements. The second list almost entirely duplicates the current CMU Resolution No. 132 of February 14, 2023, with the exception of one plot (potash salts), which is proposed to be replaced by another. A revised regulatory impact analysis [was published](#) on April 9.

On July 14, 2025, the Cabinet of Ministers of Ukraine [approved](#) lists of critical and strategic minerals, as well as 60 subsoil plots for auctions and 26 plots for production-sharing agreement (PSA) tenders. In addition, the State Geology and Subsoil Agency's website [features](#) a portfolio of investment projects for the extraction of critical raw materials, which, according to the Ministry of Economy's [dashboard](#) for monitoring the implementation of Ukraine's Plan indicators, is considered fulfillment of the indicator.



# Status of Implementation of Ukraine's Plan Indicators for the Q2 2025

Full implementation reviews are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

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

International tenders for the conclusion of production-sharing agreements (PSAs) must be launched using the model terms and conditions for such agreements, as approved and published by the Cabinet of Ministers of Ukraine. The transparency of the tenders and the PSAs themselves is ensured through open access to the terms and content of the agreements.

Resolution No. 132 of the Cabinet of Ministers of Ukraine dated February 14, 2023, [approved](#) a list of subsoil plots (deposits).

On April 8, the Cabinet of Ministers approved the proposals of the Interagency Commission on the Organization of the Conclusion and Implementation of PSA regarding the conduct of a tender for the conclusion of an agreement on the production sharing of hydrocarbons to be extracted from the [Mezhygorsk](#) and [Svichansk](#) oil and gas-bearing subsoil blocks.

On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [calls](#) for the drafting and submission to the Cabinet of Ministers of Ukraine by December 2025 of a law establishing a legislative mechanism for granting the right to use subsoil areas (deposits) of mineral resources under PSA terms (excluding hydrocarbons) (Amendments to the Law "On Production Sharing Agreements").

On August 13, the Cabinet of Ministers [announced](#) a new tender for the conclusion of a hydrocarbon production-sharing agreement within the Mezhygorsk block, and on August 27, the Government [announced](#) the launch of a tender for the conclusion of a production-sharing agreement for the "Dobra" block in the Kirovohrad region. According to the decision, a tender announcement will be published within two months, and the application period will last three months, after which the winner will be selected. In light of this, we consider the indicator to have been met with a delay.

## **INDICATOR No. 15.6. Restoration of the mandatory emissions trading system**

This indicator aims to implement reforms to introduce market-based mechanisms for emissions pricing. To improve the MRV system, and taking into account the specific circumstances of wartime, the Cabinet of Ministers, at its meeting on November 14, 2023, [adopted](#) Resolution No. 1203, which refines the requirements for monitoring, reporting, and verifying greenhouse gas emissions in Ukraine.

As [noted](#), the changes improve MRV processes and simplify requirements for operators for the duration of martial law. Specifically, the deadlines for submitting monitoring plans in the event of changes are doubled; the "transition period" is extended; and laboratory requirements are adjusted.

On October 1, the Ministry of Ecology and Natural Resources, in collaboration with GIZ, [launched](#) training sessions on MRV. On November 21, the Verkhovna Rada approved draft law [No. 12131](#) in its first reading, which provides for the reinstatement of the mandatory MRV system. On January 8, 2025, the law [was adopted](#) in its second reading and as a whole. The law [entered into force](#) on February 1, 2025.

## **INDICATOR No. 3.8. Improving the enforcement of court decisions. The law on the digitization of enforcement proceedings has entered into force**

The indicator is considered fulfilled upon the entry into force of the law on the enforcement of court decisions regarding property and non-property obligations and the subsequent digitization of enforcement proceedings.

On November 4, 2025, the Verkhovna Rada adopted law No. [14005](#) in the first reading, with revisions to its provisions. Thus, as of the end of March 2026, the indicator remains unmet.

On April 7, 2026, the Verkhovna Rada approved law No. [14005](#), and on April 21, it was signed by the President of Ukraine. However, its provisions [partially entered into force](#) on April 23, 2026, and will fully enter into force on October 23, 2026. Thus, the indicator has been implemented with a delay.



# Status of Implementation of Ukraine’s Plan Indicators for the Q3 2025

Full performance reports are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## **INDICATOR No. 3.2.1** Entry into force of the Law on New Courts for the Adjudication of Administrative Cases; commencement of a transparent selection process for judges

On February 26, 2025, Parliament approved law No. [12368-1](#) in its entirety. Consequently, Ukraine is set to establish the Kyiv City District Administrative Court as a court of first instance and the Kyiv City Administrative Court of Appeals, which will serve as the court of appeals.

Following consultations with the High Council of Justice, which endorsed the law on April 29, 2025, the President submitted Draft Law No. [13302](#) on the establishment of the courts to the Verkhovna Rada on May 19, 2025. The law was adopted on September 16, 2025, and entered into force on October 2, 2025. On October 29, 2025, the High Qualification Commission of Judges of Ukraine announced a competition for 27 judicial positions: 17 in the district court and 10 in the appellate court. The indicator was achieved with a delay.

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

It is necessary to adopt standards for three groups of industrial products (machinery, electromagnetic compatibility of equipment, and low-voltage electrical equipment) through the translation method.

According to data from the Ukrainian National Scientific and Technical Center, a number of standards regarding [electromagnetic compatibility](#), [machinery](#), and [low-voltage equipment](#) have been adopted by translation and are currently in force. Thus, we consider this indicator to have been met.

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

This indicator aims to improve planning and ensure optimal conditions for attracting strategic investors. To fulfill this indicator, the State Service of Geology and Subsoil must publish a report on the verification/reassessment of reserves of critical minerals in Ukraine, taking into account international classification systems, and the results must be made publicly available to investors.

On September 19, 2025, the State Service of Geology and Subsoil [published the “Report”](#) on the Verification of Reserves of Strategic and Critical Minerals,” taking into account the United Nations Framework Classification of Resources (UNFC).

## **INDICATOR No. 15.9.** Adoption of the National Waste Management Plan by 2033

This indicator calls for the adoption of a Cabinet of Ministers resolution “On the Approval of the National Waste Management Plan of Ukraine through 2033.” This plan [was approved](#) by Resolution No. 1353-r of the Cabinet of Ministers of Ukraine dated December 27, 2024. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine’s Plan, which provide for postponing the indicator’s deadline to the Q3 2025. Thus, the indicator is considered to have already been achieved.

## **INDICATOR No. 5.2.** Entry into force of legislation on the sale of state-owned banks

This indicator calls for the entry into force of amendments to the rules governing the sale of state-owned banks. Specifically, it is proposed to update Law No. 4524-VI, which sets forth the specific provisions for the sale of stakes in state-owned banks. The updated legislation should allow for the sale of both minority and majority stakes in banks, as well as the sale of entire banks, in accordance with the priorities set by international partners. To fulfill this indicator, [Law No. 3983-IX](#) “On the Specifics of Selling State-Owned Shareholdings in the Authorized Capital of Banks” entered into force in October 2024. In the Ministry of Economy’s updated monitoring report, this indicator is marked as fulfilled.

In the revised Plan for Ukraine, the target date for fulfilling this indicator has been moved to the Q3 2025.



## Status of Implementation of Ukraine's Plan Indicators for the Q3 2025

Full performance reports are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

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

[A section on public investment projects](#) has already been created on the DREAM portal.

In June, the Cabinet of Ministers of Ukraine approved [the Medium-Term Plan for Priority Public Investments for 2026–2028](#), which is closely linked to the Budget Declaration for those years.

The plan's key measures are being implemented on schedule.

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

It is necessary to adopt standards for three groups of industrial products (machinery, electromagnetic compatibility of equipment, and low-voltage electrical equipment) through the transposition method.

According to data from the Ukrainian National Scientific and Technical Center, a number of standards regarding [electromagnetic compatibility](#), [machinery](#), and [low-voltage equipment](#) have been adopted by transposition and are currently in force. Thus, we consider this indicator to have been met.

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

This indicator aims to improve planning and ensure optimal conditions for attracting strategic investors. To fulfill this indicator, the State Service of Geology and Subsoil must publish a report on the verification/reassessment of reserves of critical minerals in Ukraine, taking into account international classification systems, and the results must be made publicly available to investors.

On September 19, 2025, the State Service of Geology and Subsoil [published the "Report on the Verification of Reserves of Strategic and Critical Minerals."](#)

### **INDICATOR No. 15.9. Adoption of the National Waste Management Plan through 2033**

This indicator calls for the adoption of a Cabinet of Ministers resolution "On the Approval of Ukraine's National Waste Management Plan through 2033."

This plan [was approved](#) by Cabinet of Ministers of Ukraine Decree No. 1353-r dated December 27, 2024. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine's Plan, which provide for postponing the indicator's deadline to the Q3 2025. Thus, the indicator is considered to have already been met. The National Waste Management Plan is subject to review every 4 years from the date it enters into force.

### **INDICATOR No. 5.2. Entry into force of legislation on the sale of state-owned banks**

This indicator calls for the entry into force of amendments to the rules governing the sale of state-owned banks. Specifically, it is proposed to update Law No. 4524-VI, which sets forth the specific provisions for the sale of stakes in state-owned banks. The updated legislation should allow for the sale of both minority and majority stakes in banks, as well as the sale of entire banks, in accordance with the priorities set by international partners. To fulfill this indicator, [Law No. 3983-IX](#) "On the Specifics of Selling State-Owned Shareholdings in the Authorized Capital of Banks" entered into force in October 2024. In the Ministry of Economy's updated monitoring report, this indicator is marked as fulfilled.

In the revised Plan for Ukraine, the target date for fulfilling this indicator has been moved to the Q3 2025.



# Status of Implementation of Ukraine's Plan Indicators for the Q3 2025

Full implementation reviews are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

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

The indicator will be considered achieved if at least 20% of the judicial vacancies existing as of October 16, 2023 (total number of vacant positions: 2,205) are filled in accordance with the amended legislation.

According to data from the High Qualification Commission of Judges of Ukraine, as of December 23, 2025, the situation regarding the filling of vacancies is as follows:

- the number of vacant judicial positions in the courts as of October 16, 2023, was 2,205 (20% — 441 vacancies);
- the number of positions filled between October 16, 2023, and December 23, 2025, was 453.

Thus, **Indicator 3.1 has been met with a delay.**

## INDICATOR No. 10.5. Adoption of legislation for the Electricity Integration Package

To fulfill this indicator, legislation must be adopted to transpose the provisions of the Electricity Integration Package. The legislation, which is to enter into force, must align Ukraine's national legislation with the Electricity Integration Package, which was incorporated into the Energy Community's acquis in December 2022.

On July 22, Draft Law No. 12087-d [was adopted](#) in the first reading. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine's Plan, which provide for postponing the indicator's deadline to the Q3 2025. On April 7, 2026, the law [was adopted](#) in the second reading and signed by the President on April 20. The law entered into force on April 23. However, according to the established deadlines, the indicator was not met on time.

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

This indicator calls for the adoption of amendments to the Law on State Support for Agriculture. According to the indicator, the law will define:

- New measures to support agriculture and its sectors based on a SWOT analysis
- New approaches to supporting investments in small farms
- Financial support instruments involving international financial institutions
- Use of the State Agrarian Register to provide support

On April 21, the government submitted a draft law to the Verkhovna Rada that provides for the implementation of a number of provisions of EU regulations on the Common Agricultural Policy (CAP), the creation of an independent payment agency, the establishment of a Farm Sustainability Data Network (FSDN), and an Integrated Administration and Control System (IASK) for agricultural support. On November 4, [Law No. 4619-IX](#), based on alternative [draft law No. 13202-1](#), entered into force. The indicator was implemented with a delay.

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

To fulfill this indicator, a Cabinet of Ministers resolution approving Ukraine's second nationally determined contribution (NDC) to the Paris Agreement must enter into force. Additionally, according to the indicator's terms, Ukraine's second NDC to the Paris Agreement must be more ambitious than its current Updated NDC.

[On](#) October 29, the Cabinet of Ministers approved Ukraine's second Nationally Determined Contribution to the Paris Agreement, so the indicator was fulfilled with a delay.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2025

Full reports on implementation are available here: [rrr4u.org/analytics](http://rrr4u.org/analytics)

## INDICATOR No. 2.6. Adoption of a medium-term public debt management strategy

As a result of Russia's full-scale war against Ukraine, public and government-guaranteed debt is rapidly approaching 100% of GDP. In 2024, Ukraine restructured its Eurobonds. In December 2026, the government also restructured its warrants. Thus, key elements of [the Public Debt Management Strategy](#) for 2024–2026 were implemented.

Changes in key challenges and the implementation of a major component of the Strategy prompted the adoption of a new Strategy.

The Cabinet of Ministers approved [the Medium-Term Public Debt Management Strategy for 2026–2028](#) on December 24, 2025. Therefore, the indicator was met on time.

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

To fulfill this indicator, amendments to legislative acts on public financial control must be adopted and enter into force regarding:

- enabling the State Audit Service to ensure that the agency has the means to protect the financial interests of the EU by applying international auditing standards;
- strengthening measures to monitor procurement procedures.

To fulfill this indicator, the Cabinet of Ministers of Ukraine adopted Resolution No. 1031 of September 6, 2024, "On Amending Cabinet of Ministers of Ukraine Resolutions No. 43 of February 3, 2016, and No. No. 1110," which provides for enhanced cooperation between Ukrainian authorities and EU institutions in the area of protecting financial interests.

On March 27, 2025, Alla Basalaeva, Head of the State Audit Service of Ukraine, and Marek Belka, Head of the Audit Council of the Ukraine Facility, signed a Memorandum intended to ensure close cooperation between the two institutions.

On November 13, 2025, the Cabinet of Ministers of Ukraine, by Resolution No. [1473](#) "On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine Regarding the Activities of State Financial Control Bodies," amended the procedures for conducting audits and inspections.

On November 19, 2025, the Cabinet of Ministers of Ukraine approved the Procedure for Conducting State Financial Audits under Ukraine's International Agreements to Protect National Financial Interests and Those of the European Union. Thus, the indicator was met on time.

## INDICATOR No. 3.3. 20% of pending disciplinary proceedings (cases) that had not been reviewed as of the end of 2023 have been resolved

Achieving this indicator is necessary to address the backlog of complaints for which the statute of limitations is about to expire. This will ensure that judges are held accountable for committed and proven disciplinary offenses.

According to data from the High Council of Justice's automated case management system, **as of the end of September 2025**, disciplinary inspectors of the High Council of Justice, in accordance with paragraph 13.7 of the Regulations of the High Council of Justice, disciplinary inspectors of the High Council of Justice had identified 79 complaints as priority cases (among those received by December 31, 2023), and **23** of these **complaints (29%) have already been reviewed**, which meets the established target.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2025

Full performance reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## **INDICATOR No. 3.4. Qualification assessments (reviews) have been conducted in a manner that ensures predictability, consistency, and transparency in disciplinary practices regarding judges**

50% of the judges who were required to undergo a qualification assessment (review) as of September 30, 2016, must complete it in accordance with established procedures and with the involvement of the Public Integrity Council.

Achieving this indicator will make it possible to verify that judges' qualifications meet the requirements of their positions.

According to the High Council of Justice, the number of individuals appointed (elected) to judicial positions as of September 30, 2016, was 6,958; of these, as of September 22, 2025, the qualification assessment had been completed for 4,313 judges (62%) to fulfill indicator 3.4. Thus, the indicator was met on time.

## **INDICATOR No. 3.9. A system for collecting data on the enforcement of court decisions is operational**

The implementation of a system for collecting data on the enforcement of court decisions will make it possible to track the progress toward enforcement, analyze the reasons for non-enforcement of court decisions, identify systemic problems, and ensure greater transparency and oversight of the activities of the State Enforcement Service and other entities responsible for enforcing court decisions.

On December 4, 2025, the Ministry of Justice announced the launch of [the System for Collecting Data on the Enforcement of Court Decisions](#).

This section provides current and archived information (dating back to 2022) on the enforcement of court decisions.

Thus, the indicator should be considered achieved on time.

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

According to the indicator, the new law should bring the regulation of capital markets into line with IOSCO principles.

[The law](#), aimed at improving the regulation of the state capital market, entered into force on April 27, 2024, although some provisions took effect on January 1, 2026, and others will take effect on January 1, 2028.

According to the Verkhovna Rada's Committee on European Integration, the provisions of the law generally comply with IOSCO principles, despite comments on certain provisions.

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

To fulfill this indicator, it is necessary to adopt the Law of Ukraine "On the Basic Principles of Housing Policy," which is intended to introduce modern principles of housing policy, increase housing affordability, regulate mechanisms for state support and rental housing, and ensure a transparent system for recording housing needs and monitoring. To this end, on January 6, 2025, law No. 12377 was submitted to the Verkhovna Rada, which provides for the implementation of European approaches to housing policy, the development of financial mechanisms for housing provision, public-private partnerships, and the creation of a Unified Housing Information and Analytical System.

On January 13, the law was finally passed by the deputies. On February 13, the President of Ukraine signed the law, and it [entered into force on February 15](#); therefore, the indicator was achieved with a delay.



# Status of Implementation of Ukraine's Plan Indicators for the Fourth Quarter of 2025

Full implementation reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

## INDICATOR No. 8.2. Deregulation in Selected Sectors

To meet this indicator, permitting and licensing procedures were digitized through the “ePermit” system, the succession of permitting documents and licenses was regulated (Law No. 4196-IX), and mechanisms were introduced to reduce business inspections through voluntary insurance and auditing (Law No. 4840-IX). Despite the deadline being postponed from the third to the fourth quarter of 2025, the indicator was fully achieved only in the Q2 2026.

## INDICATOR No. 10.13. Adoption of the State Targeted Economic Program for the Energy Modernization of Heat-Generating Enterprises for the Period through 2030

The indicator calls for the Cabinet of Ministers to adopt the State Targeted Economic Program for the Energy Modernization of Heat-Generating Enterprises through 2030.

On July 19, 2024, the Ministry of Infrastructure [published](#) a draft of the State Targeted Economic Program for the Energy Modernization of State- and Municipally-Owned Heat-Generating Enterprises for the period up to 2030. The collection of comments and proposals lasted until mid-August 2024.

On October 1, the Cabinet of Ministers [approved](#) the State Targeted Economic Program for the Energy Modernization of State- and Municipally-Owned Heat-Generating Enterprises for the Period through 2030.

## INDICATOR No. 13.6. Publication of a report on current legislation regarding the implementation of ESG reporting

This indicator aims to approve and publish a study assessing current legislation on the implementation of ESG reporting for the extractive sector and providing recommendations to address gaps in the legislation.

In late March, the Green Transition Office (an independent advisory body under the Ministry of Economy, implemented by DiXi Group) [presented](#) the first comprehensive study on the readiness of Ukrainian businesses to adopt ESG practices.

On December 22, a study prepared by BRDO on ESG reporting for the extractive sector [was published](#) on the Ministry of Economy's website. Thus, this indicator has been met.

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

This indicator requires the adoption of a Cabinet of Ministers resolution “On the Approval of the Regulations on the Scientific and Expert Council on Climate Change and Ozone Layer Preservation.”

On October 8, 2024, the Verkhovna Rada [adopted](#) Law of Ukraine No. 3991-IX “On the Basic Principles of State Climate Policy,” which provides for the establishment of the Scientific and Expert Council on Climate Change and Ozone Layer Preservation as an independent advisory scientific and expert body to provide scientific support for the formulation of state climate policy. The law also defines the tasks of the Scientific and Expert Council, which, along with its membership, must be approved by the Cabinet of Ministers within one year of the law's entry into force.

On January 14, 2026, the Cabinet of Ministers [approved](#) a resolution establishing the Scientific and Expert Council on Climate Change and Ozone Layer Preservation. On April 22, the Cabinet of Ministers [approved](#) a resolution to optimize the work of the Scientific and Expert Council. Thus, the indicator is considered to have been met with a delay.



## Status of Implementation of Ukraine's Plan Indicators for the Q1 2026

Full implementation reviews are available here: [rrr4u.org/analytics](https://rrr4u.org/analytics)

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

This indicator requires the publication of a stability assessment of the 20 largest banks by assets. The assessment must include a stress test evaluating 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 2025 bank [assessment](#) and defined the specifics of its implementation. In May 2025, the NBU [approved the methodology for stress testing banks](#). The procedure for conducting the assessment complies with the indicator. In September, the NBU announced the completion of the bank resilience assessment and published [a summary report on the assessment](#), which confirms that the indicator's conditions were met during the assessment. On December 28, [the full results of the assessment](#) were published. Accordingly, the indicator was fulfilled ahead of schedule.

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

Previously, in the fourth quarter of 2024, Ukraine fulfilled indicator 12.3, which required the entry into force of the law on the State Agrarian Register. Specifically, the Law of Ukraine "On the Information and Communication System 'State Agrarian Register'" was adopted, which establishes the legal, organizational, and financial foundations for the creation and operation of the "State Agrarian Register" information and communication system.

The next step in improving the official public electronic registry of agricultural enterprises is the implementation of indicator 12.6, which stipulates that a report will be submitted indicating that, by the end of 2025, **80%** of state support was provided through the State Agrarian Registry.

According to information from the Ministry of Economy, based on the results for 2025, 37,785 entities in the agro-industrial complex received state support totaling 5.9 bn UAH; of these, 37,523 entities are registered in the State Agrarian Register, representing **99.9%** of the target for Step 12.6 of Ukraine's Plan. Therefore, **the indicator was met on time.**



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

(Q1 2025)

**Sector:** fight against corruption and money laundering

**Status:** not completed

Ukraine's plan proposed increasing the number of judges on the High Anti-Corruption Court (HACC) by reinstating the Public Council of International Experts (PCIE). To implement this measure, the authorized strength of HACC judges must be increased by 60%, and that of the HACC staff by 40%.

This indicator should be considered in close connection with others related to strengthening the capacity of anti-corruption institutions, in order to ensure that they can handle their caseload within a reasonable timeframe without becoming overburdened.

To review the detailed progress on this indicator, we recommend referring to the [May 2026](#) issue (slides 63–66). The latest updates on the implementation of this indicator are provided below.

On March 20, 2026, the High Qualification Commission of Judges (HQCJ) and the High Council of Justice (HCJ) announced [the results of special joint meetings](#) regarding the compliance of candidates for judgeships at the High Anti-Corruption Court with the criteria established by law. Sixty-nine candidates participated in these meetings; seven withdrew from the competition of their own accord. Based on the results of the joint vote, 22 candidates advanced in the competition for positions as judges of the High Anti-Corruption Court.

On April 24, 2026, the High Qualification Commission of Judges (HQCJ) began [conducting interviews](#) and determining the results of the qualification assessment for the 22 candidates. As a result of the interviews, on June 22, [recommendations were issued](#) to appoint 7 candidates to positions on the Appeals Chamber of the High Anti-Corruption Court and 12 candidates to other judicial positions at the High Anti-Corruption Court. In addition, the Commission concluded the qualification assessment of four judges regarding their suitability for their current positions; within the framework of this competition, they confirmed their ability to administer justice at the High Anti-Corruption Court.

It is also worth noting **the progress made in recruiting staff for vacant positions within the administrative office of the High Anti-Corruption Court**, as this is also a component of this indicator.

On July 29, 2025, a recruitment process was announced for vacant positions within the staff of the High Anti-Corruption Court. As of August 17, 2025, the High Anti-Corruption Court had received 145 resumes.

Based on the results of reviewing the resumes and conducting interviews, which took place in several stages, 10 individuals were recommended for appointment to various positions within the court's administrative staff.

In [October 2025](#), following the selection process for positions in the Legal Department of the High Anti-Corruption Court's administrative staff, 118 resumes were submitted, and 2 candidates were selected. In [December 2025](#), a selection process was announced for four positions within the court administration; following the review of 51 submitted resumes, three candidates were selected, while one position remained unfilled.

However, as of the end of June 2026, the indicator remains **not completed**.



### **Indicator No. 3.5. Enactment of legislation on the review of judges' integrity declarations and the procedures for verifying them** (Q2 2025)

**Sector:** judicial system

**Status:** completed, but not on time

To fulfill this indicator, the law and regulations of the High Council of Justice must enter into force, pursuant to which judges' integrity declarations and the procedure for verifying them must be revised.

To this end, the Ministry of Justice prepared, and the Cabinet of Ministers submitted to the Verkhovna Rada, the relevant draft law No. [13165](#) dated April 9, 2025.

In its opinion, the Committee on European Integration notes that the draft law does not take into account the requirements of Ukraine's Action Plan, specifically that the updated integrity verification must provide for an extension of the time period covered by the verification, which is currently not reflected in the draft law.

Instead, an alternative draft law No. [13165-2](#) was submitted to the Verkhovna Rada on April 25, 2025. The challenges posed by this draft law are similar to those of No. [13165](#), and in some respects are even more pronounced.

As the European Commission notes in its 2024 Report, the updated system should provide for a temporary but substantive vetting procedure for judges of higher courts, involving independent experts. Furthermore, as stated in [the conclusion](#) of the Verkhovna Rada Committee on Ukraine's Integration into the EU, "it can be concluded that it does not contain any mechanisms that would ensure a temporary yet substantive vetting procedure for judges of higher courts involving independent experts within the framework of the updated integrity declaration system."

Furthermore, the draft law does not address the requirement to extend the time period covered by the special vetting. In addition, the draft law poses risks of restricting access due to the publication of information on the official website of the High Council of Justice. Finally, the provision exempting judges from liability for the intentional failure to submit or declare information appears unfounded.

On June 3, 2025, the Verkhovna Rada supported Draft Law No. [13165-2](#) in the first reading. The law is currently being prepared for the second reading.

It is known that [the High Council of Justice \(HCJ\) requested](#) an opinion on the draft law from the Venice Commission. The Venice Commission issued its [opinion](#) on October 14, 2025. Based on its own position and the views gathered from other stakeholders, the High Council of Justice issued [an advisory opinion](#) on Draft Law No. 13165-2 on December 4, 2025, in which it proposed a number of clarifications. The draft law is currently being prepared for its second reading.

On June 9, 2026, the Verkhovna Rada approved Draft Law No. [13165-2](#) in its entirety, and on June 24, 2026, the President signed it into law. The final version of the law has been criticized by [the Public Integrity Council](#) and [non-governmental organizations](#), although the indicator will most likely be considered fulfilled.



**Indicator No. 1.2. Entry into force of amendments to legislation regarding the improvement of procedures for entry into, service in, and separation from the civil service**

(Q4 2025—postponed from the Q3 2025)

**Sector:** public administration reform

**Status:** Not completed

For years, Ukraine has been undergoing public administration reform aimed at fostering a professional and effective civil service in the country. Indicator 1.1 calls for improving the approach to compensation in the civil service, while Indicator 1.2 is designed to improve the procedures for recruitment, service, and dismissal from the civil service.

It is specified that the new legislation (including subordinate regulations) is to take effect by the end of the Q3 2025. It must comply with the OECD's SIGMA principles of public administration regarding selection procedures based on professional competencies.

On July 15, [the](#) corresponding law [No. 13478](#) was registered in parliament, but it was withdrawn due to a change in government. Recognizing this, on July 16, lawmakers submitted [an](#) identical [bill, No. 13478-IX](#); the responsible committee did not decide to consider it until September 11.

Although this measure was postponed to the fourth quarter of 2025 under the revised Ukraine Plan, it was not implemented in time.

On April 29, the law was finally passed on its first reading.

As of the end of June, the text for the second reading is not yet available.



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

**Sector:** fight against corruption and money laundering

**Status:** Not completed

To fulfill this indicator, the next National Risk Assessment must be prepared and conducted in accordance with the updated Methodology for Conducting the National Risk Assessment of the Legalization (Laundering) of Proceeds from Crime and the Financing of Terrorism in Ukraine.

On July 1, 2025, [a meeting](#) of the Council on Preventing and Combating the Legalization (Laundering) of Proceeds of Crime, Terrorist Financing, and the Financing of the Proliferation of Weapons of Mass Destruction took place.

The main focus was on the National Risk Assessment in the area of money laundering and terrorist financing. Participants discussed the stages and approaches to conducting the assessment, including updating the methodology in line with current challenges posed by the Russian Federation's armed aggression, economic transformation, and the development of digital financial technologies.

The purpose of the assessment is to identify, analyze, and understand current threats that could be exploited to launder proceeds of crime or finance terrorism. The results of the National Risk Assessment will serve as the basis for updating state policy in the field of countermeasures and for the effective application of a risk-based approach.

According to information provided by the State Financial Monitoring Service of Ukraine, in accordance with [Resolution No. 690 of the Cabinet of Ministers of Ukraine dated August 5, 2020](#), following the analysis and synthesis of materials submitted as part of the National Risk Assessment (hereinafter "NRA"), the State Financial Monitoring Service, in a letter dated November 18, 2025, sent the draft NRA Report to the participants for approval. By the time the draft NRA Report was submitted to the Ministry of Finance of Ukraine for approval, 22 participants had provided positive responses.

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

The draft National Risk Assessment Report was sent to the Ministry of Finance of Ukraine for approval via a letter dated December 10, 2025. Joint work is currently underway with the Ministry of Finance of Ukraine to refine the draft National Risk Assessment Report.

**As of the end of June 2026, the National Risk Assessment had not been prepared; therefore, this indicator remains unmet.**



**Indicator No. 6.7. Assessment and, if necessary, amendment and enactment of legislation regarding the distinction between activities related to the fulfillment of public service obligations (PSO) and those not related to PSO at state-owned enterprises**

(Q4 2025 — postponed from the Q3 2025)

**Sector:** management of public assets

**Status:** Not completed

This indicator is a logical continuation of Indicator 6.6, which calls for the adoption of a roadmap for distinguishing between activities related to the fulfillment of public service obligations (PSO) and activities not related to the fulfillment of public service obligations by state-owned enterprises.

Specifically, the plan is to separate the accounts for PSO and non-PSO activities within state-owned enterprises to avoid cross-subsidization. Specifically, in the first phase (Indicator 6.6 is to be implemented in the Q1 2025), the plan calls for the adoption of a corresponding Roadmap outlining the steps for the mandatory structural separation of activities related to the fulfillment of public service obligations and those not related to such obligations for all state-owned enterprises engaged in PSO activities.

In accordance with indicator 6.7, the legislation specified in the Roadmap will be assessed and, if necessary, amended. This will be done to ensure that the appropriate separation of accounts between PSO and non-PSO activities is effectively implemented in all state-owned companies. By the Q3 2027, the government must ensure that an independent audit is conducted in state-owned enterprises involved in PSO to assess the effectiveness of legislation implementation.

As of January 30, 2026, the government had not submitted the relevant law to parliament. At the same time, Member of Parliament Oleksiy Movchan submitted law [No. 13620](#), which, among other things, also provides for specific requirements for maintaining separate accounting records for transactions of public sector entities entrusted with special duties, distinguishing between the performance of such duties and activities not related to their performance. However, the law was submitted back in August 2025 and, as of today, has not even passed its first reading.

At the same time, on March 25, 2026, the Cabinet of Ministers of Ukraine adopted [a resolution](#) that partially regulates this issue but does not fulfill the indicator.



**Indicator No. 6.9. Lifting the suspension of the State Aid Law, resuming state aid control, and harmonizing the State Aid Law with the EU acquis**  
(Q4 2025, postponed from the Q3 2025)

**Sector:** management of public assets

**Status:** Not completed

In May 2024, the Verkhovna Rada reinstated the State Aid Law regarding aid provided through the Entrepreneurship Development Fund. However, the main provisions of the State Aid Law remain suspended for the duration of martial law.

In March 2025, the Antimonopoly Committee published [a draft law on the reinstatement of the provisions of the Law on State Aid](#) for public discussion. The draft law proposed reinstating the Law until the end of martial law in territories where no hostilities are taking place and introducing a number of amendments to the substantive provisions of the Law. The draft law was prepared in constant dialogue with the European Commission regarding the draft law's compliance with EU law. In September, the Antimonopoly Committee submitted a revised version of the draft law to the Cabinet of Ministers.

Draft Law [No. 14345](#), aimed at fulfilling this indicator, was registered with the Verkhovna Rada only on December 30, 2025. It provides for the full reinstatement of the Law of Ukraine "On State Aid to Business Entities," with the exception of territories where hostilities are ongoing or which are temporarily occupied. It also establishes new thresholds for "de minimis" aid.

On June 9, the law was sent for a repeat first reading, and on June 30, a draft resolution on adopting the law in principle was registered.



### **Indicator No. 10.3. Streamlining permitting procedures for investments in renewable energy**

(Q4 2025, postponed from the Q3 2025)

**Sector:** Energy

**Status:** Not completed

---

To fulfill this indicator, legislation must be adopted and enter into force to streamline permitting procedures for investments in renewable energy in accordance with European Union regulations.

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, among other things, provides for the introduction of key principles for permitting 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, making 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 in the first reading. As of the end of June, the draft law had not been considered in the second reading.



**Indicator No. 10.7. Appointment of the designated electricity market operator**  
(Q4 2025)

**Sector:** Energy

**Status:** not completed

This indicator calls for the NEURC to appoint a nominated electricity market operator by the end of 2025, which is one of the prerequisites for full market coupling between 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 enacted to enable the NEURC to make the necessary amendments to the relevant licensing conditions.

JSC “Market Operator” [believes](#) that it should be recognized by the NEURC as the nominated market operator, since 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 goal within the framework of market coupling is to obtain the status of a nominated market operator (NEMO) and to organize 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 planned to develop procedures for the appointment, suspension of activities, and termination of the NEMO’s functions. The regulator must ensure the appointment of the NEMO within four months from the date Law No. 4834-IX enters into force (i.e., by August 23, 2026).

On April 28, 2026, the NEURC [approved](#) a draft Procedure for the Appointment of the Nominee Electricity Market Operator, which is undergoing a public consultation process through May 29. The Procedure sets out the rules for the appointment and oversight of NEMO—the company that organizes trading on the day-ahead and intraday markets in accordance with European regulations. The document establishes 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 defines 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 Energy Community authorities. The results of the public consultation on the draft decision [were published](#) on June 22.



## Indicator No. 10.11. Definition of the NEURC's Special Status (1/2)

(Q4 2025)

**Sector:** Energy

**Status:** not completed

This indicator calls for the adoption and entry into force of legislative amendments that will establish a special status to ensure the Regulator's independence, 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 fulfill Ukraine's international obligations in the context of European integration, in particular the recommendations of the Energy Community. Among other things, the draft law clarifies the special status of the NEURC as a central executive body.

The Energy Community Secretariat [has](#) repeatedly emphasized that the regulator's independence from private individuals or government bodies is a key pillar of European energy legislation; however, the organization also [acknowledges](#) that ensuring the NEURC's independence may require constitutional amendments in Ukraine, which cannot be discussed during wartime. Therefore, the Energy Community Secretariat is exploring with the Ukrainian side ways to strengthen the regulator's independence within the existing constitutional framework.

In late February 2025, at the RRR4U event, Andriy Gerus, Chair of the Verkhovna Rada's Committee on Energy and Housing and Communal Services, [expressed](#) the view that the NEURC's independence is sufficiently guaranteed at the legislative level, and that the focus should now be on the effective implementation of these provisions.

In addition, the Government of Ukraine, [in](#) accordance with the Memorandum on Economic and Financial Policy following the 8th review of the EFF program, has committed to developing a legislative framework for the NEURC's accountability, which will provide for regular external assessments of the regulator's governance and independence. The law on the NEURC itself, including the provision on external evaluation, should be adopted taking into account the recommendations of the Energy Community Secretariat. For its part, the IMF emphasizes the need for the swift adoption of the draft law on strengthening the NEURC's independence, and the program's structural benchmark regarding the publication of the external evaluation by the Secretariat has been postponed from October to December 2025 to align with the timeline for the law's adoption.

On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [calls](#) for the development and submission to the Cabinet of Ministers of Ukraine, by August 2025, of a draft law to strengthen guarantees of independence regarding the Regulator's exercise of its powers in the energy and utilities sectors.



## Indicator No. 10.11. Establishment of the NEURC's Special Status (2/2)

(Q4 2025)

**Sector:** Energy

**Status:** not completed

On November 1, the Energy Community Secretariat [published](#) its 2025 annual report, in which it noted systemic constraints on the NEURC's independence, specifically its operation as a central executive body, the lack of adopted legislation to strengthen its autonomy, its financial and personnel dependence on other government bodies, and the need to coordinate certain regulatory decisions with the Cabinet of Ministers, ministries, and the Antimonopoly Committee of Ukraine. Additional risks arise under martial law, when NEURC decisions may be overturned by other government bodies, as confirmed by the restriction of access to key electricity market data in December 2024.

In turn, in [a letter](#) to the NEURC Chair dated November 26, the Energy Community Secretariat once again emphasized its principled position that the independence of the national energy regulator is a fundamental prerequisite for the functioning of integrated energy markets and the implementation of the EU acquis. The Secretariat supports the swift adoption of legislative changes to strengthen the NEURC's institutional autonomy, particularly regarding the transparency and independence of procedures for selecting Commission members, expanding decision-making powers, and eliminating conflicts of interest. The Secretariat emphasized the need to ensure adequate resources for the NEURC even in wartime and reaffirmed its readiness to continue supporting Ukraine in these reforms.

On December 8, [draft law](#) No. 14282 was registered in the Verkhovna Rada to strengthen guarantees for the NEURC's exercise of its powers. In turn, on December 18, the NEURC [published](#) a statement emphasizing that the mechanism proposed by the law for rotating the entire membership of the regulator contradicts EU legislation and violates European principles governing the functioning of regulatory bodies, and called for consultations with the Energy Community Secretariat. In addition, the NEURC [submitted](#) proposals regarding the draft law to the Verkhovna Rada Committee on Energy and Housing and Communal Services. As of the end of January 2026, the draft law was being reviewed by Verkhovna Rada committees.

On January 5, 2026, the EU Delegation to Ukraine [confirmed](#) that the institutional and operational independence of the NEURC—particularly through transparent appointment procedures and safeguards against conflicts of interest—is a key prerequisite for investor confidence, energy market stability, and Ukraine's progress toward EU membership. On January 31, 2026, during a meeting with Artur Lorkowski, Director of the Energy Community Secretariat, NEURC representatives [discussed](#), among other things, strengthening the regulator's independence and further steps toward the integration of the Ukrainian and EU markets.



**Indicator No. 10.14. Supporting the development of an efficient and more sustainable centralized heat supply**  
(Q4 2025, postponed from the Q3 2025)

**Sector:** Energy

**Status:** not completed

This indicator aims to improve the efficiency of the district heating sector. To achieve this indicator, the Law of Ukraine “On Amendments to Certain Laws of Ukraine Regarding Support for the Development of Efficient and Sustainable District Heating” must be adopted and enter into force.

It is worth noting that in November 2023, the Concept of the State Targeted Economic Program for the Energy Modernization of State- or Municipally-Owned Heat-Generating Enterprises for the Period until 2030 [was approved](#), which provides for improving the efficiency of centralized heat supply systems. In addition, on February 9, 2025, the Law “On Amendments to Certain Laws of Ukraine in the Fields of Energy and Heat Supply Regarding the Improvement of Specific Provisions Related to the Conduct of Economic Activities and the Effect of Martial Law in Ukraine,” [adopted](#) on January 14, entered into force. This law aims to settle arrears, improve payment discipline, develop the renewable energy market, and bring Ukrainian legislation into line with EU standards.

On May 5, the Ministry of Development [published](#) a draft law “On Amendments to Certain Laws of Ukraine Regarding Support for the Development of Efficient and Sustainable Centralized Heat Supply.” On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [calls](#) for the drafting and submission to the Cabinet of Ministers of Ukraine, by December 2025, of a law amending certain laws of Ukraine to support the development of efficient and sustainable centralized heat supply. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine’s Plan, which provide for postponing the indicator’s deadline to the fourth quarter of 2025.

On September 22, government law No. 14067, “On Amendments to Certain Laws of Ukraine Regarding Support for the Development of Efficient and Sustainable Centralized Heat Supply,” [was registered](#) in the Verkhovna Rada. On November 6, the Verkhovna Rada Committee on Energy and Housing and Communal Services issued [an opinion](#) recommending the adoption of the law in the first reading, and a draft [resolution](#) on adopting it as a basis was published.

On February 10, 2026, the draft law was [adopted](#) as a basis. The law was reviewed by the relevant Verkhovna Rada committee in preparation for the second reading; specifically, a comparative table was provided on May 18. Experts from the DiXi Group joined the process and provided a number of proposals aimed at ensuring competition in the installation of individual heat meters.



**Indicator No. 11.3: Entry into force of the law on railway safety and interoperability in Ukraine, to be implemented within three years of its adoption (1/2)**

(divided into two parts—with completion dates in Q4 2025 and Q4 2026; originally Q4 2025)

**Sector:** transport

**Status:** Not completed

In the fall of 2024, two draft laws were registered: No. [12142](#), “On the System and Specifics of the Operation of Ukraine’s Railway Transport Market,” submitted by the Cabinet of Ministers of Ukraine, and an alternative draft law, No. [12142-1](#), submitted by members of the Verkhovna Rada’s Transport Committee: The first was withdrawn due to a change in government, and the second was removed from consideration following the government’s decision to split the indicator into two and extend the implementation deadlines.

Both bills provided for the creation of a National Commission to carry out state regulation in the transport sector, the breakup of “Ukrzaliznytsia,” and the admission of private rail operators to the tracks. In addition, the bills called for the creation of a Railway Transport Service and a National Bureau for the Investigation of Transportation Accidents, which would be responsible for transportation safety and railway interoperability (the ability of the railway system to maintain safe operations).

Both draft laws only partially transposed European directives and regulations into Ukrainian law, for example, Directive 2012/34/EU on the creation of a single European railway area, Directive (EU) 2016/797 on the interoperability of the railway system within the European Union, and Directive (EU) 2016/798 on railway safety.

In accordance with the amendments to Ukraine’s Plan, the government has divided this indicator into two:

- 11.3. Entry into force of the Law on Railway Traffic Safety and Interoperability of Ukraine, to be implemented within three years of its adoption—Q4 2025.
- 11.8 Entry into force of the law on the railway transport market, with phased implementation of its provisions—Q4 2026.



### **Indicator No. 11.3: Entry into force of the law on railway safety and interoperability in Ukraine, to be implemented within three years of its adoption (2/2)**

(Q4 2025)

**Sector:** Transport

**Status:** not completed

Draft Law [No. 14174](#) was registered with 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.). Once adopted, Ukraine will transition to the European safety management model. Formal controls will be replaced by a risk management system, operator accountability, and an independent safety authority. The Ukrainian railway system will then be technically and organizationally capable of operating within a single space alongside EU networks (ETCS/ERTMS, TSIs, subsystem authorization, and conformity assessment modules).

In practice, this means:

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

Overall, the draft law complies with EU law. The amendments made during the second reading significantly improved its compliance by introducing independent (accredited) external risk assessments and additional safeguards for the impartiality and transparency of procedures. At the same time, certain provisions require further clarification, particularly regarding the cost and methodology for determining the price of certificates and services, as well as a more comprehensive enshrinement of the application of Technical Specifications for Interoperability (TSIs) and procedural criteria for decision-making.

On December 17, the law was adopted in the first reading. On May 25, 2026, a table was prepared for the second reading.

As of June 30, 2026, law [No. 14174](#) has been approved by the Verkhovna Rada of Ukraine and is awaiting the President of Ukraine's signature; therefore, the indicator has not yet been fulfilled.



**Indicator No. 1.5. Full-scale launch and use of the Human Resources Management Information System (HRMIS)**

(Q1 2026)

**Sector:** Public administration reform

**Status:** not completed

---

This indicator calls for the implementation and use of a Human Resources Management Information System (HRMIS) in all ministries and all other central executive bodies and their territorial agencies.

The idea of introducing such a system is not new. Work on its implementation began as early as 2018–2019. It is designed to reduce human resources management costs in executive bodies and make management processes more transparent, understandable, and efficient.

Overall, certain elements of the HRMIS are already operational, but the system had not been fully launched as of the end of June 2026.



**Indicator No. 3.7: Entry into force of legislation on simplified insolvency procedures for micro, small, and medium-sized enterprises**

(Q1 2026)

**Sector:** business environment

**Status:** ~~Not implemented~~

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

The corresponding law No. 15024 introduces a simplified bankruptcy procedure for micro- and small businesses. This involves a “fast-track” process with a maximum duration of 180 days, lower costs, and minimal bureaucracy: fewer documents, faster processing, and lower fees. Eligibility criteria will be clearly defined so that the procedure applies only to small businesses acting in good faith, while complex or contentious cases will be handled under general rules. Clear rules will also be established governing the interaction between bankruptcy proceedings and the privatization of state-owned enterprises to ensure that assets do not remain in limbo for years.

[Bill No. 15024](#) was registered with the Verkhovna Rada on February 10, 2026. As of the end of June, it had not even been considered in the first reading. The indicator has not been met.



**Indicator No. 3.12. Entry into force of legislation ensuring a transparent and merit-based selection process for prosecutors to leadership positions within the prosecutor's office**

(Q1 2026)

**Sector:** Judicial System and Human Rights

**Status:** not completed

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

The indicator calls for the enactment of legislation that will ensure a transparent and merit-based selection process for prosecutors in leadership positions. This legislation will include:

- clear evaluation criteria, including professional competence and integrity/ethics;
- a transparent, competitive, and merit-based selection process that includes vetting for professional competence and integrity;
- strengthening the institutional capacity and authority of the Office of the Prosecutor General and prosecutorial self-governance bodies, in particular the Council of Prosecutors, with regard to the selection of prosecutors for leadership positions.

On June 24, Ukraine's newly appointed Prosecutor General Ruslan Kravchenko publicly [endorsed](#) a transparent, merit-based selection process for prosecutors in leadership positions, as provided for in the EU's "Ukraine Facility" initiative.

In August 2025, members of the Verkhovna Rada of Ukraine introduced two draft laws—No. [13601](#) and [13601-1](#)—which are partially aimed at fulfilling the indicator. However, neither draft law even reached the first reading stage.

As of the end of March 2026, the Office of the Prosecutor General reported that it had drafted a law "On Amendments to the Law of Ukraine 'On the Prosecutor's Office,'" which was sent by letter dated December 30, 2025, to the Cabinet of Ministers of Ukraine for subsequent submission to the Verkhovna Rada of Ukraine for consideration. However, the Cabinet of Ministers of Ukraine has not yet submitted the relevant draft law to the Verkhovna Rada of Ukraine.

On June 22, 2026, members of the Verkhovna Rada of Ukraine registered Law No. [15343](#), which provides for an open competition for the position of Prosecutor General. Candidates are submitted to the President of Ukraine solely based on the results of a competition conducted by a six-member selection committee: three members appointed by the High Council of Justice and three appointed by the High Council of Justice based on recommendations from international organizations of European Union member states. Currently, the draft law has been provided to members of parliament for review.

**Therefore, the indicator remains unfulfilled.**



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

(Q1 2026)

**Sector:** business environment

**Status:** in progress

---

This indicator envisages the entry into force of the Law on Amendments to Legislative Acts Regarding the Simplification of Connecting Real Estate to External Utility Networks and the Improvement of Legal Regulation in the Field of Pipeline Transportation. The law will address:

- a unified procedure for connecting to utility networks
- the disclosure of information about utility networks in electronic registries
- the inclusion of data on utility networks and their protection zones in state property registries.

As of the end of June, the relevant draft law had not yet been submitted to parliament. It is possible that the government will adopt a corresponding decision via a resolution on a pilot program. Yulia Svyrydenko recently announced the possibility of such an approach to meeting the indicators.



**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:** Not completed

This indicator calls for the Cabinet of Ministers to approve, by decree, 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.

In late May 2024, the Ministry of Economy [hosted](#) a meeting of the inter-agency working group on circular economy development, where the results achieved to date and the future work plan for developing the strategy were presented. The strategy [is being](#) developed with financial support from the EU and in cooperation with leading international organizations 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 through 2035, the Operational Plan for Implementing the Strategy for 2025–2027, and recommendations for legislative changes to implement the principles of the circular economy had been developed. In turn, on September 10, 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 November 10, the Ministry of Economy [published](#) a statement defining the scope of the strategic environmental assessment (SEA) of the Circular Economy Development Strategy. The collection of comments and proposals lasted until November 20. 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 January 6, 2026, the Ministry of Economy [published](#) for public discussion the draft Strategy for the Development of Ukraine’s Circular Economy through 2035, the operational plan for its implementation in 2026–2028, and the Strategic Environmental Assessment Report. On February 6, the public consultation on the draft document concluded; according [to](#) the Ministry of Economy, more than 4,500 comments were received.

On April 24, 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.” The draft order has undergone a public consultation process, and as of May, consultations with the European Commission [are ongoing](#).



**Indicator No. 3.10.** An updated IT system for the enforcement of court decisions is operational (Q2 2026)

**Sector:** Judicial System and Human Rights

**Status:** Completed

In accordance with the requirements of this indicator, the IT system for the enforcement of court decisions must begin operating.

The implementation of Indicator 3.10 depends on the implementation of other indicators, specifically 3.8 and 3.9, regarding amendments to legislation on the digitization of court decision enforcement and the implementation and populating of the data collection system for court decision enforcement. Since both indicators have been completed, this fully clears the way for the implementation of Indicator 3.10.

Nevertheless, as of May 2026, there is no publicly available information regarding the development and/or readiness of the IT system for the enforcement of court decisions.

On June 1, 2026, the Ministry of Justice of Ukraine, in collaboration with the State Enterprise “National Information Systems” (NAIS) and the State Judicial Administration, carried out the next phase of modernization of the Automated System for Enforcement Proceedings (ASEP). The software update is aimed at improving the efficiency of court decision enforcement, reducing paper-based document flow, and further digitizing interactions between government agencies, enforcement officers, and other participants in enforcement proceedings.

The main outcome of the modernization was the introduction of new functionality for electronic interaction with the Unified Judicial Information and Telecommunications System (UJITS). Specialists have completely overhauled the process of information exchange between agencies.

From now on, orders to garnish wages, pensions, scholarships, and other income of debtors will be sent directly to the electronic accounts of institutions, enterprises, and organizations registered in the Unified Judicial Information and Telecommunications System (UJITS). Thus, the indicator can be considered achieved.



**Indicator No. 3.17 . Adoption of a Presidential Decree approving the Human Rights Protection Strategy (Q2 2026)**

**Sector:** Judicial System and Human Rights

**Status:** in progress



The implementation of this indicator is aimed at developing and implementing human rights protection tools that address 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 launch of public consultations on a draft Presidential Decree “On the Approval of the National Human Rights Strategy for the Period until 2035,” which will define the strategic goals, priorities, and principles for ensuring and protecting human rights and freedoms in Ukraine through 2035, taking into account the conditions of martial law, the consequences of the Russian Federation’s armed aggression, and the needs of post-war recovery. The consultations lasted until April 2, 2026.

However, as of the end of June, the National Human Rights Strategy for the Period until 2035 had not been approved by presidential decree; therefore, this indicator is at high risk of not being met.



**Indicator No. 4. 20. Adoption of a national program to combat human trafficking by 2030**  
(Q2 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress



Human trafficking remains a pressing threat, driven by internal socioeconomic factors and external challenges, particularly the Russian Federation's armed aggression against Ukraine.

On February 25, 2026, the Cabinet of Ministers of Ukraine, [by Order No. 184-r](#), approved the Concept of the State Targeted Social Program to Combat Human Trafficking for the Period until 2030, instructing the Ministry of Social Policy, Family, and Unity, together with relevant central executive authorities, regional state administrations, and the Kyiv City State Administration (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 up to 2030.

In accordance with the directive, the Ministry of Social Policy prepared and published [the corresponding draft of the State Targeted Social Program](#) to Combat Human Trafficking. However, as of the end of June 2026, it had not yet been approved by the Cabinet of Ministers of Ukraine. Consequently, the indicator is at risk of failing to be implemented on time.



**Indicator No. 5.3. Reduction of the government's share in the banking sector**  
(Q2 2026)

**Sector:** Financial Markets

**Status:** in progress

RRR4U



This indicator overlaps with IMF Structural benchmark 6 regarding the adoption of an updated strategy for managing state-owned banks. Currently, there are seven state-owned banks, which account for over 50% of Ukraine's total net banking assets. However, two small banks have been transferred to the Deposit Guarantee Fund for resolution and will most likely be liquidated or transferred to private investors.

The indicator calls for the Government's approval of a Strategy for Reforming State-Owned Banks, which will provide for a gradual reduction of the state's share in the banking sector. It will also address the reduction of fiscal risks, the resolution of non-performing loans, the improvement of governance and operational efficiency, and the ensuring of long-term sustainability of banks with state participation. Although the reduction in the state's share could potentially occur by reducing the market share of existing banks, on October 1, the government decided to prepare for the sale of stakes in two state-owned banks. In April, the selection process began for advisors on the privatization of another state-owned bank.

Until recently, the strategic framework for reforming the state-owned banking sector through 2025, adopted in 2020, was in effect. According to reports, state-owned banks were involved in drafting the strategy; however, according to the Ministry of Economy's monitoring data as of April 20, the drafting process had not yet begun.



**Indicator No. 5.5. Entry into force of legislative amendments to improve the regulation of non-performing loans**

(Q2 2026, postponed from the Q1 2026)

**Sector:** Financial Markets

**Status:** Not completed

This indicator calls for the entry into force of legislative acts that will implement the recommendations of the strategy for resolving non-performing loans (Indicator 5.4). Currently, the strategy has been approved as a section of the Credit Development Strategy.

To date, the relevant recommendations have been partially implemented. In particular, the NBU has amended the definition of non-performing loans. However, as of June 28, the proposed amendments to the Bankruptcy Code had not been submitted to the Verkhovna Rada; consequently, the indicator cannot be met on time.



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

(Q2 2026)

**Sector:** management of public assets

**Status:** in progress



In accordance with the terms of this indicator, supervisory boards with a majority of independent members must 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.

Candidates for supervisory board membership must be nominated following a competitive selection process based on procedures that are agreed upon and in effect at the time the selection process begins.

In September 2024, the Cabinet of Ministers of Ukraine approved the new composition of the supervisory board of JSC “Energy Company of Ukraine”

[By Order No. 46-r dated January 21, 2025](#), the Cabinet of Ministers of Ukraine approved candidates for positions on the supervisory board of the state-owned company “Forests of Ukraine.” The supervisory board consists of three independent members and one state representative.

[By Order No. 442-r dated May 6, 2025](#), the composition of the Supervisory Board of JSC “Motor Sich” was updated.

In July 2025, the Cabinet of Ministers of Ukraine, [by 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” (UDS). This body consists of five members, including three independent members and two government representatives.



**Indicator No. 6.3. Establishment of supervisory boards with a majority of independent members (2/3)**  
(Q2 2026)

**Sector:** management of public assets

**Status:** in progress



By Decree No. [1090-r](#) dated October 1, 2025, the Government completed the competitive selection of members for the supervisory board of the joint-stock company “Ukrainian Railways.”

By Resolution No. [1633](#) dated December 10, 2025, the Cabinet of Ministers approved the establishment of the joint-stock company “Guaranteed Buyer” based on the relevant state-owned enterprise.

On January 9, 2026, the Government adopted [a decision to update the procedure for selecting candidates](#) to the supervisory boards of strategic economic entities. The updated mechanism provides for an expedited process for the selection and appointment of independent members and state representatives, applying the OECD’s corporate governance principles, in particular professionalism, transparency, and independence.

The introduction of the new procedure is expected to strengthen oversight of state-owned enterprises’ activities and contribute to more effective management of critical infrastructure facilities under martial law.

On January 28, 2026, [the Government appointed](#) new members to the Supervisory Board of NAEK “Energoatom” based on a recommendation from the nomination committee.

On March 2, 2026, the Cabinet of Ministers of Ukraine approved the candidates for 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 “Polygraphic Combine ‘Ukraine’ for the Production of Securities” was [updated on March 5, 2026](#). It now includes three independent members and two state representatives.



**Indicator No. 6.3. Establishment of supervisory boards with a majority of independent members (3/3)**  
(Q2 2026)

**Sector:** management of public assets

**Status:** in progress



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

- to the supervisory board of NEC “Ukrenergo”—Yuriy Boyko, Mykola Brusenko, and Yegor Perelygin;
- to the supervisory board of LLC “Gas Transmission System Operator of Ukraine”—Anton Bendyk.

In addition, due to the expiration of the terms of office for most members of the supervisory board of PJSC “Ukrhydroenergo,” the government is launching a new competition for the relevant positions.

The supervisory board of the joint-stock company “National Public Broadcasting Company of Ukraine” was [renewed by Decision No. 1404](#) dated May 28, 2026.

Thus, as of June 2026, public sources indicated that supervisory boards with a majority of independent members had been established in 10 out of 15 companies—the minimum number required to meet this indicator.



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

**Sector:** Human Capital

**Status:** Completed

The situation in the labor market is challenging: most employers cite labor shortages as the biggest obstacle to their operations. At the same time, the unemployment rate remains high due to a mismatch between labor demand and supply. Therefore, changes in labor market policy are essential. Changes are also needed within the framework of the European integration process.

The indicator calls for the Cabinet of Ministers to adopt an Employment Strategy that will include measures in the following areas:

- creating favorable conditions for employment, including through the development of entrepreneurship, with a special focus on women;
- simplifying access to the labor market;
- retraining and reskilling;
- reforming the public employment service;
- reforming the labor market forecasting system;
- encouraging the attraction of foreign talent to the Ukrainian labor market—including foreign entrepreneurs, highly skilled workers, blue-collar workers, and students.

In May and June 2025, the Ministry of Economy, with the assistance of BRDO, held several working group sessions to develop the Strategy. On November 5, [the draft Strategy](#) was released for public comment.

According to available information, on January 7, 2026, the government approved the Employment Strategy for Ukraine for the period up to 2030, as well as an operational plan of measures for implementing the Strategy in 2026–2028.



**Indicator No. 7.12. Investment in Education**  
(Q2 2026)

**Sector:** Human Capital

**Status:** in progress

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

This involves allocating funds to improve access to safe and high-quality education, including preschool education in accordance with the new legislation on preschool education, specifically:

- shelter and safe conditions in educational institutions;
- school buses;
- materials and equipment for educational institutions, modern teaching methods, including through digitization;
- high-quality meals;
- the creation of workshops and laboratories in educational institutions, and improving the energy efficiency of educational buildings.

Initially, it was planned that the equivalent of 650 m euros would be spent on these goals in 2024 and 2025, but following changes to the Ukraine Plan, this amount was reduced to 300 m euros.

The government does not report on the implementation of these investments, but preliminary internal assessments indicate that the corresponding funds were not spent.

At least 5% of these investments, in accordance with the “Decentralization” section, are to be directed to the subnational level.



**Indicator No. 7.14. Health Care Investment**  
(Q2 2026)

**Sector:** Human Capital

**Status:** in progress

---

Investments in healthcare are another investment indicator provided for under the Ukraine Facility.

This involves allocating funds to strengthen the healthcare sector, specifically:

- laboratory equipment for microbiological, chemical, and physical analysis;
- shelter and security measures for healthcare facilities;
- hospital equipment for medical testing, surgery, and patient care;
- infrastructure and facilities for healthcare institutions;
- IT systems to improve the efficiency and effectiveness of medical services.

Initially, it was planned that the equivalent of 200 m euros would be spent on these purposes in 2024 and 2025, but following 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 preliminary internal assessments indicate that the relevant funds were not spent.

At least 20% of these investments, in accordance with the “Decentralization” section, are to be directed to the subnational level.



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

**Sector:** Human Capital

**Status:** in progress

---

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

This involves allocating funds to provide housing for:

- persons with Group I-II disabilities who defended Ukraine's independence, sovereignty, and territorial integrity;
- family members of fallen (deceased) defenders;
- internally displaced persons who defended Ukraine's independence, sovereignty, and territorial integrity, as well as their family members.

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

The government does not report on the implementation of these investments, but preliminary internal assessments indicate that the relevant funds were not spent.



## Indicator No. 7.20. Implementation of the National Strategy to Close the Gender

### Pay Gap

(Q2 2026)

**Sector:** Human Capital

**Status:** completed on time

---

The Cabinet of Ministers must approve the Operational Action Plan for the implementation in 2026–2028 of the National Strategy to Close the Gender Pay Gap for the period up to 2030.

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

The Cabinet of Ministers approved the relevant Action Plan by its [Order No. 504-r of May 27, 2026](#).



**Indicator No. 8.12. Adoption of amendments to the resolution of the Cabinet of Ministers of Ukraine regarding the designation of a single national metrology institute.**

(Q2 2026)

**Sector:** business environment

**Status:** in progress

This indicator involves amending Resolution No. 330 of the Cabinet of Ministers of Ukraine dated May 27, 2015, which designates the single national metrology institute of Ukraine — the State Enterprise “All-Ukrainian State Scientific and Production Center for Standardization, Metrology, Certification, and Consumer Protection” (SE “Ukrmetrteststandard,” Kyiv).

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

The essence of the indicator lies in updating the regulatory framework that defines the status and powers of the single national metrology institute, with the aim of ensuring the effective functioning of the national metrology 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 Amending Paragraph 1 of Resolution No. 330 of the Cabinet of Ministers of Ukraine dated May 27, 2015,” which provides for updating the list of scientific metrology centers and officially designating the State Enterprise “Ukrmetrteststandard” as the sole national metrology institute responsible for the creation, improvement, preservation, and application of national standards and for ensuring metrological traceability to the International System of Units (SI), which will contribute to the harmonization of the national metrology system with EU standards.



**Indicator No. 9.7: Investments in the restoration, reconstruction, and modernization of regional government bodies, particularly local self-government**

(Q2 2026)

**Sector:** Decentralization and regional policy

---

**Status:** In progress

According to this indicator, at least 5% of the non-repayable financial support under Component I of the Ukraine Facility must be allocated to the needs of restoration, reconstruction, and modernization of Ukraine's subnational authorities.

Most likely, the indicator takes into account funds allocated in the form of subventions.

Since there is no clear answer as to exactly which expenditures are included in this amount, we are awaiting official data.



**Indicator No. 10.9. Adoption of a roadmap for the gradual liberalization of the gas and electricity markets, to be implemented after the end of martial law**

(Q2 2026)

**Sector:** Energy

**Status:** in progress

---

To fulfill this indicator, the Cabinet of Ministers must approve a Roadmap for the gradual liberalization of the for gas and electricity, including the steps to be taken and the corresponding deadlines, to be implemented after the end of martial law. The roadmap should be based on a technical analysis of the sector's financial condition and should focus on:

- steps to reform public service obligations and gradually liberalize prices after 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 identifying vulnerable groups and developing appropriate digital solutions.

The government also mentioned this task as part of its cooperation program with the IMF; specifically, the Memorandum on Economic and Financial Policies following the 8th review states that such a “roadmap” must be developed within six months after the end of martial law.

As of the end of May, according to unofficial information, the Ministry of Energy and certain international technical assistance projects have begun this work. 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. 8 of the IMF program).



## Indicator No. 10.19. Preparation of the Terms of Reference (ToR) for an independent external audit of the NEURC

(Q2 2026)

**Sector:** Energy

**Status:** in progress

This indicator involves the development and approval of the Terms of Reference for an independent audit of the NEURC's activities. The audit is intended to assess the effectiveness of internal governance mechanisms, the transparency of decision-making processes, compliance with ethical standards and anti-corruption measures, as well as the adequacy of the regulator's financial management.

The terms of reference should provide for an assessment of:

- regulatory decision-making processes, including internal procedures for approval, documentation, traceability, and mechanisms to ensure transparency and integrity;
- ethical standards and practices, including the prevention of conflicts of interest, disclosure of interests, recusal procedures, and accountability mechanisms for Commission members, management, and staff;
- the anti-corruption program and internal compliance mechanisms, including the identification of institutional vulnerabilities and corruption risks;
- processes for financial decision-making, the allocation and management of financial resources, as well as internal control systems that ensure transparency, accountability, and protection against undue influence;
- the NEURC's communication policy, including interaction with EU and Energy Community regulators, market participants, and other government agencies;
- financial management, including budgeting, procurement, internal control, and reporting.

As of the end of June, no information regarding the preparation of the terms of reference is publicly available.



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

**Sector:** Agri-food sector

**Status:** completed

This indicator requires an investment of at least 30 m euros in the demining of agricultural land.

To meet this indicator, the state budgets for 2024 and 2025 must allocate a total of at least 30 m euros (in hryvnia equivalent) to compensate owners or users of agricultural land for demining costs.

The corresponding budget expenditure line item under the program classification is “1201420 Compensation for the Costs of Humanitarian Demining of Agricultural Land.”

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

Total investment in required demining during this period amounted to 57 m euros, exceeding the 30 m euros set as the target. The target has been met.



## Indicator No. 14.4. Entry into force of legislation supporting electronic identification schemes, in accordance with the eIDAS Regulation (Q2 2026)

**Sector:** Digital Transformation

**Status:** completed

For this indicator to be considered successfully achieved, legislation governing the operation of the Integrated Electronic Identification System in Ukraine — as a key component of the national electronic identification infrastructure — must enter into force in accordance with the principles of Regulation (EU) 2024/1183.

The legislative act should focus on:

- establishing a modern electronic identification system in Ukraine and ensuring its sustainable development;
- ensuring interoperability (technological compatibility) among electronic identification means, electronic identification hubs, and electronic identification schemes;
- protecting the information resources processed within the system.

To implement this indicator, the Cabinet of Ministers of Ukraine approved [the Regulations on the Integrated Electronic Identification System](#) (as amended), which define the procedure for establishing, structuring, and operating the integrated electronic identification system, as well as its creation and use.

In addition, [the Procedure for Maintaining the List of Electronic Identification Schemes and Digital Identification Wallets](#) established the procedure for maintaining the list of electronic identification schemes and digital identification wallets, as well as for making changes to such a list.

In addition, the Cabinet of Ministers adopted [Resolution No. 764 dated June 28, 2024](#), which sets forth the organizational, methodological, technical, and technological requirements for providers of e-identification and e-trust services, as well as the procedure for their verification.

[CMU Resolution No. 226 dated February 28, 2025](#), approved the Procedure for assessing the risks and consequences of the unauthorized use or substitution of identification data of users of e-identification services and for notifying the supervisory authority regarding the provision of electronic trust services using e-identification means.

In addition, to establish requirements for electronic identification means within the context of the electronic identification scheme—depending on the levels of trust in such means and the trust assessment procedure—the CMU developed the relevant Technical Regulation, which was approved [by Resolution No. 577 dated May 16, 2025](#). Thus, **the indicator has been fulfilled**.



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

(Q2 2026)

**Sector:** Green Transition and Environmental Protection

**Status:** Completed

This indicator involves amending Resolution No. 758 of the Cabinet of Ministers of Ukraine dated September 19, 2018, “On Approval of the Procedure for State Water Monitoring,” with the aim of further aligning the national water monitoring system with the requirements of European Union legislation, specifically the provisions of:

- Directive 2000/60/EC of the European Parliament and of the Council of October 23, 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 December 16, 2008, on environmental quality standards in the field of water policy.

The amendments are intended to improve the state water monitoring system by implementing European approaches to assessing the ecological and chemical status of water bodies, expanding the list of monitored pollutants, improving data collection and analysis methods, and introducing mechanisms for regular monitoring of the status 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 on the EU watch list, defines requirements for monitoring sites, methods, and frequency, and establishes a list of substances for continuous monitoring. This will help bring the water monitoring system in line with EU standards, enable the timely detection of pollutants, and facilitate Ukraine’s fulfillment of its European integration commitments.

Thus, we consider this indicator to have been met on time.



**Indicator No. 1.4. Resumption of operations and modernization of the Unified Civil Service Job Portal (career.gov.ua)**

(Q3 2026, postponed from the Q2 2026)

**Sector:** Public administration reform

**Status:** in progress

This indicator calls for the restoration of the Unified Civil Service Job Portal (career.gov.ua). The portal must be fully operational and generate statistics on all job openings and appointments.

Such a portal will promote transparency in civil service recruitment and improve efficiency. The National Agency of Ukraine on Civil Service (NAUCS) is responsible for implementing this indicator.

According to amendments to the Plan for Ukraine adopted by the government, it is proposed to postpone the modernization of the portal until the Q2 2026.

The wording has also been slightly clarified: “Modernization of the Unified State Web Portal for Electronic Services with regard to its civil service vacancy functionality.” It is likely that a new web portal will be developed rather than modernizing the existing one.



**Indicator No. 3.13. Entry into force of legislation that improves the disciplinary system for prosecutors and enhances the capacity of the Qualification and Disciplinary Commission for Prosecutors (Q3 2026)**

**Sector:** Judicial System and Human Rights

**Status:** in progress

Under the terms of this step, legislation aimed at improving the disciplinary system for prosecutors and strengthening the institutional capacity of the Qualification and Disciplinary Commission for Prosecutors is to enter into force.

The improved legal and institutional framework aimed at implementing GRECO's recommendations will include the following elements:

- clarification of disciplinary offenses related to prosecutors' conduct and their compliance with ethical standards, and expansion of the list of available disciplinary sanctions to enhance their proportionality and effectiveness;
- amending the provisions governing the composition of the Qualification and Disciplinary Commission for Prosecutors to ensure that the majority of seats are held by prosecutors elected by their peers, and conducting an independent and objective pre-selection procedure for all candidates for membership in the Qualification and Disciplinary Commission for Prosecutors, including a vetting of their integrity;
- improving the effectiveness of disciplinary proceedings by extending the statute of limitations.

**As of June 2026,** there is no publicly available information regarding progress in implementing this indicator.



**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:** in progress

The Anti-Corruption Strategy and the State Anti-Corruption Program for its implementation for the period after 2025 are to be adopted by the Verkhovna Rada and the Cabinet of Ministers, respectively, and published.

On December 31, [the Cabinet of Ministers extended the deadline for implementing the measures](#) of the State Anti-Corruption Program for 2023–2025 until the date the State Anti-Corruption Program for the subsequent period enters into force.

On April 2, 2026, the draft Anti-Corruption Strategy for 2026–2030 was submitted by the National Agency for Corruption Prevention (NAZK) to the Cabinet of Ministers of Ukraine for consideration.

The draft Anti-Corruption Strategy for 2026–2030, as submitted by the National Agency to the Government, is available at the following links:

- [in Ukrainian](#);
- [in English](#).

Currently, three bills related to the Anti-Corruption Strategy for 2026–2030 have been submitted to the Verkhovna Rada of Ukraine:

- No. [15230](#) dated May 13, 2026, submitted by O.V. Radina, Chair of the Verkhovna Rada Committee on Anti-Corruption Policy. The law reproduces the version of the strategy prepared by the NACP;
- No. [15230-1](#) dated May 18, 2026, submitted by the Cabinet of Ministers of Ukraine, developed on the basis of a draft prepared by the National Agency for Corruption Prevention (NAZK);
- No. [15230-2](#) dated May 25, 2026, initiated by members of the Verkhovna Rada of Ukraine from the “European Solidarity” political party.

All draft laws are awaiting consideration and opinions from the committees of the Verkhovna Rada of Ukraine.

In the updated Plan for Ukraine, the indicator was split into two and their implementation was postponed—4.5 regarding the adoption of the Anti-Corruption Strategy to the Q3 2026, and 4.11 regarding the adoption of the State Anti-Corruption Program to the fourth quarter of 2026. As of the end of June 2026, the draft Anti-Corruption Strategy is under review by the relevant committee.



**Indicator No. 4.9. Strengthening the anti-money laundering system to facilitate accession to SEPA**  
(Q3 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

Under Indicator No. 4.9, legislation aimed at further strengthening the anti-money laundering system must come into force, in particular to enable Ukraine to apply for accession to the geographical scope of the Single Euro 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 to be made just as easily, quickly, and cheaply as within a single country (a sort of “financial visa-free travel”).

As of the end of June 2026, two draft laws on this matter had been registered with the Verkhovna Rada, neither of which had yet passed its first reading: [No. 14327](#) and [No. 14327-D](#).



**Indicator No. 4.16. Transparency of fund transfers and certain cryptoassets**  
(Q3 2026)

**Sector:** Fight against corruption and money laundering

**Status:** In progress

---

Legislation must be enacted (the law must enter into force) regarding information accompanying transfers of funds and certain crypto-assets, in accordance with the principles of Regulation (EU) 2023/1113, and corresponding amendments must be made to anti-money laundering legislation.

As of the end of June, this indicator is in progress.



**Indicator No. 4.18. Combating the Illegal Use of Payment Cards**  
(Q3 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

Legislation must be enacted (the law must enter into force) establishing criminal liability for illegal activities involving payment cards and other payment instruments for the benefit of third parties, in accordance with the principles of Directive (EU) 2019/713.

As of the end of June, this indicator is in progress.



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

**Sector:** management of public assets

**Status:** in progress

---

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, Ukraine repealed the Commercial Code ([Law No. 4196-IX of January 9, 2025](#)). Starting August 28, 2025, state-owned enterprises must be corporatized within three years. State-owned enterprises (including commercial and state-owned enterprises) must be transformed into joint-stock companies (JSC) or limited liability companies (LLC), 100% of whose shares or interests are owned by the state.



## Indicator No. 10.16. Establishment of minimum energy efficiency requirements for buildings, as well as for products covered by EU ecodesign legislation

(Q3 2026)

**Sector:** Energy

**Status:** in progress

To fulfill this indicator, the Cabinet of Ministers must adopt regulations establishing minimum energy efficiency requirements for buildings and products in accordance with EU ecodesign legislation, while the Ministry of Development must adopt regulations regarding energy efficiency requirements for products under EU energy labeling legislation.

On October 27, 2020, the Ministry of Development [approved](#) the Minimum Energy Efficiency Requirements for Buildings, which remain in effect today, and on February 6, 2025, requirements for nearly zero-energy buildings were [approved](#).

As of the end of September 2025, the State Agency for Energy Efficiency had developed, and the government had adopted, technical regulations establishing [ecodesign](#) requirements for 30 types of equipment and appliances, as well as 13 technical regulations on energy [labeling](#). On October 18, 2025, 10 technical regulations on ecodesign and labeling [came into force](#), aimed at improving the energy efficiency of household appliances and harmonizing Ukrainian legislation with European Union requirements. Technical regulations on ecodesign requirements have entered into force for: household washing machines and household washer-dryers; light sources and separate ballasts; refrigerating appliances; household dishwashers; and electronic displays.

On February 5, 2026, the Cabinet of Ministers [approved](#) a resolution “On the Approval of the Technical Regulation on Ecodesign Requirements for Servers and Data Storage Products.” The document will take effect in six months. In turn, on June 18, the Ministry of Development [published](#) an order approving the Technical Regulation on energy labeling of energy-consuming products.

Task 17 of [the](#) Operational Action [Plan](#) for the Implementation in 2024–2026 of the Long-Term Strategy for the Thermal Modernization of Buildings through 2050 calls for updating the technical regulations and regulatory framework for building energy efficiency to bring them in line with EU standards in the fourth quarter of 2025. The main outcome will be the approval of updated minimum energy efficiency requirements for residential and public buildings to reduce the maximum level of energy consumption.



**Indicator No. 10.21. Submission by the State Agency for Nuclear Regulation (SNRIU) of a request to the IAEA to conduct an Integrated Regulatory Review Service (IRRS) mission**

(Q3 2026)

**Sector:** Energy

**Status:** in progress

---

This indicator involves the State Nuclear Regulatory Inspectorate of Ukraine (SNRIU) formally requesting the International Atomic Energy Agency (IAEA) to conduct an Integrated Regulatory Review Service (IRRS) mission, scheduled to begin in the first half of 2027.

The IRRS mission is an international expert assessment mechanism conducted by the IAEA to comprehensively analyze a country's national nuclear and radiation regulatory system for compliance with IAEA international safety standards and global best practices.

The essence of this indicator lies in initiating a process of independent international assessment of the SNRIU's activities, which will cover the regulator's institutional capacity, the effectiveness of its regulatory functions, the regulatory framework, licensing mechanisms, inspection activities, the assurance of nuclear and radiation safety, as well as the level of independence of the regulatory body.



**Indicator No. 11.9. Approval by the Cabinet of Ministers of Ukraine of the Action Plan for the phased introduction of competition in the freight and passenger transportation sectors of the rail market**

(Q3 2026)

**Sector:** transport

**Status:** in progress

Achieving this indicator is necessary for Ukraine's progress in creating a competitive rail transport market in accordance with EU requirements.

The Cabinet of Ministers of Ukraine must approve an action plan that outlines the phased introduction of competition in the freight and passenger rail transport sectors, establish a timeline for ensuring non-discriminatory access to rail infrastructure (in particular, the 1,435 mm gauge), and define the mandatory stages for reforming the 1,520 mm gauge network.

The action plan must be aligned with the revised National Program for the Adaptation of Ukrainian Legislation to European Union Legislation (NPAA).

As of June 2026, according to Oleksiy Balesta, Deputy Minister of Community and Territorial Development of Ukraine, the draft Railway Sector Reform Plan is being developed in close cooperation with the European Commission.



### Indicator No. 1.3. Resumption of civil service recruitment based on professional competencies

(Q4 2026)

**Sector:** Public administration reform

**Status:** in progress

---

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

This indicator provides for the resumption of selection for vacant positions based on professional competencies for all civil servants, to be implemented gradually in three stages:

- 1) for Category “A” civil service positions;
- 2) for Category “B” civil service positions (in territory controlled by Ukraine where no hostilities are taking place);
- 3) for Category “C” civil service positions (in territories controlled by Ukraine where no hostilities are taking place).

Thus, at the start of the full-scale war, competitive selection processes for these positions were suspended. There are plans to resume them in order to promote greater professionalism in the civil service.



**Indicator No. 2.4. State Budget Expenditure Reviews**  
(Q4 2026)

**Sector:** public financial management

**Status:** in progress

---

This indicator stipulates that state budget expenditure reviews are conducted annually based on a Government decision and using a methodology consistent with the best practices of the Organization for Economic Cooperation and Development (OECD), particularly in priority areas such as social protection, education, healthcare, energy, and business support.

On May 20, the Cabinet of Ministers of Ukraine adopted a resolution on conducting expenditure reviews in 2026 ([No. 463-r](#)): 14 main administrators of state budget funds across 26 areas subject to review.



**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” mechanism**

(Q4 2026)

**Sector:** public financial 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 to protect the financial interests of Ukraine and the European Union under the Ukraine Facility, are to 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 governance.” The Action Plan should cover the following aspects:

- improving the State Audit Service of Ukraine’s effective access to the information and data necessary to carry out state financial control measures under the “Ukraine Facility” mechanism, including relevant registries, databases, and information systems;
- amending the Audit Strategy for the implementation of the “Plan for Ukraine” to clarify the respective roles and mechanisms for cooperation between the Ministry of Finance, the State Audit Service, and the internal audit units of government agencies with the bodies responsible for expenditures;
- improving the methodological framework for conducting risk-based systemic audits of expenditures under the “Ukraine Facility” and ensuring their effective implementation by the Q2 2027, including assessments of the risks of fraud, corruption, conflicts of interest, and double funding;
- Strengthening risk management and the role of internal control and internal audit in the preparation of management representations, in particular by providing practical recommendations and support to government agencies responsible for implementing the “Plan for Ukraine.”



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

(Q4 2026)

**Sector:** judicial system and human rights

**Status:** in progress

---

The indicator will be considered achieved 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 Pretrial Investigations.



**Indicator No. 3.15. The Specialized District Administrative Court and the Specialized Administrative Court of Appeals are operational**  
(Q4 2026)

**Sector:** Judicial System and Human Rights

**Status:** in progress

The indicator will be considered achieved once a new district administrative court and appellate administrative court begin operations to hear disputes involving central government bodies, by:

- determining the number of judges for these courts;
- announcing and conducting a competition to fill vacant judicial positions in these courts, and appointing judges to these courts;
- providing the courts with premises and logistical resources;
- announcing the commencement of the courts' operations by publishing relevant information on the judiciary's web portal and in the newspaper "Holos Ukrainy."

The High Qualification Commission of Judges of Ukraine [received 356 applications](#) to participate in the competitions for vacant judicial positions at the Specialized District Administrative Court and the Specialized Administrative Court of Appeal. The number of unique candidates is 268; 88 candidates are applying for positions as judges in both the Specialized District Administrative Court and the Specialized Administrative Court of Appeal simultaneously.

In the competition for the Specialized District Administrative Court, the eligibility of 41 candidates was reviewed: 33 were admitted to the competition, and 8 were rejected.

In the competition for the Specialized Appellate Administrative Court, the eligibility of 22 candidates was reviewed: 19 were admitted to the competition, and 3 were rejected.

The fourth stage of the qualifying exam—completion of a practical assignment in the specialty of the relevant court—took place on May 18 and 19, 2026.

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



**Indicator No. 3.16. Enactment of legislation expanding the participation of independent experts appointed by international partners in the selection process for members of the High Qualification Commission of Judges of Ukraine**

(Q4 2026)

**Sector:** judicial system and human rights

**Status:** in progress

Under this indicator, a law is to enter into force that, in close cooperation with the European Commission regarding specific conditions, expands the participation of independent experts appointed by international partners in the selection committee under the High Qualification Commission of Judges (HQCJ).

The first composition of the selection committee for members of the High Qualification Commission of Judges completed its term on June 1, 2025. Under that regulation, representatives designated by international organizations held the deciding vote. Going forward, the selection process should take place without the involvement of representatives of the international community on the committee.

In 2027, the four-year terms of 15 out of 16 HQJC members will end, necessitating a new large-scale competition.

However, the High Qualification Commission of Judges is a crucial body responsible for assessing candidates' qualifications for their positions and selecting hundreds of judges throughout Ukraine.

To extend the term of the Selection Commission, Draft Law No. [13382](#), dated June 18, 2025, was registered in the Verkhovna Rada of Ukraine. It proposes extending the term of the previously established Selection Commission for five years, counting from the date of appointment of the first full-fledged composition of the High Council of Justice. Thus, the commission, which includes international experts, is to remain in office until June 2028, which will allow it to participate in the renewal of the High Council of Justice.

The law was submitted to the People's Deputies of Ukraine for review a year ago, and no significant changes have been made to it since then.

**Indicator No. 4.11. Adoption of a new National Anti-Corruption Program for****2026–2030**

(Q4 2026)

**Sector:** Fight against corruption and money laundering**Status:** in progress

---

Under this indicator, the Government is to adopt and publish the State Anti-Corruption Program for the implementation of the Anti-Corruption Strategy for 2026–2030. This is the logical next indicator, which can be implemented immediately following Step 4.5 on the adoption of the Anti-Corruption Strategy for 2026–2030.

The State Anti-Corruption Program serves as a roadmap for implementing the State Anti-Corruption Strategy and must include a set of mandatory measures for ministries and other government agencies, with specific deadlines for implementation, that will minimize or eliminate identified corruption risks.



**Indicator No. 4.12. Entry into force of amendments to the Code of Criminal Procedure aimed at ensuring prompt and high-quality justice (Q4 2026)**

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

Under this indicator, amendments to the Code of Criminal Procedure aimed at ensuring swift and high-quality justice are to enter into force. These amendments are intended to:

- abolish the automatic dismissal of criminal cases due to the expiration of pre-trial investigation deadlines and revise the current deadlines;
- removing procedural obstacles in criminal proceedings, particularly in high-level corruption cases;
- strengthening statutes of limitations and the grounds for their interruption or suspension in accordance with European standards;
- expanding the jurisdiction of the National Anti-Corruption Bureau of Ukraine (NABU) to include high-risk positions based on an existing independent assessment.

These changes are aimed at improving the effectiveness of investigations into corruption crimes and ensuring the inevitability of punishment.



**Indicator No. 4.13. Entry into force of the law on the reform of the State Bureau of Investigations of Ukraine**  
(Q4 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

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

- Substantial involvement of international experts, in particular to ensure the transparency and objectivity of the selection process for the bureau's head based on professional merit;
- a mechanism for evaluating senior management;
- an independent external evaluation of performance conducted by independent experts appointed by international partners.

As of June 2026, the government had not submitted a corresponding law to parliament.



**Indicator No. 4.14. Entry into force of legislation allowing civil and administrative cases to be heard by the High Anti-Corruption Court with a single judge**

(Q4 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

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

At the legislative level, there are still no amendments to the procedural codes (the Civil Procedure Code and the Administrative Procedure Code) that would provide for the hearing of civil and administrative cases in the HACC by a single judge. The relevant amendments were discussed in government law No. [14033](#), but at present, these cases are heard exclusively by a panel (composed of three first-instance judges).

The complexity of collegial hearings in such cases stems from organizational and procedural factors (difficulties in coordinating judges' schedules, the impact of human factors such as illness or vacation, as well as higher financial costs for the state). In addition, the adjudication of civil and administrative cases in the High Administrative Court of Ukraine involves strict procedural deadlines that must be adhered to, which complicates the organization of panel hearings for resolving property-related disputes.



**Indicator No. 4.15. Entry into force of a law that ensures anti-corruption agencies have effective, impartial, and timely access to high-quality forensic medical examinations**

(Q4 2026)

**Sector:** Fight against corruption and money laundering

**Status:** in progress

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

- ensures the institutional and operational independence of the Research Center for Independent Forensic Medical Examination (RCIFME) by taking the measures necessary for the proper functioning of a supervisory body composed of members appointed in accordance with the procedure established by law, which, among other things, be responsible for appointing the head of the RCIFE, submitting proposals for his or her dismissal, and evaluating his or her performance, as well as having the authority to participate in inspections of the RCIFE and in disciplinary proceedings against RCIFE staff;
- ensures timely access for the National Anti-Corruption Bureau of Ukraine (NABU) to forensic medical services provided by the National Forensic Science Center, generally within two months, as well as an increase in the overall operational capacity of the National Forensic Science Center;
- expands the possibilities for using private expert services in the field of forensic science by limiting the exclusive jurisdiction of state expert institutions to a narrower list of expert examinations defined by law.

This is necessary to overcome the monopoly on expert examinations in criminal proceedings and to eliminate “bottlenecks” in anti-corruption investigations, which directly affects the speed with which high-level corrupt officials are brought to justice.



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

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

Legislation (a strategy and action plan) on financial investigations must be adopted, taking into account EU recommendations and international technical assistance, as well as methodological guidelines for conducting financial investigations in subordinate regulatory acts, particularly in money laundering cases.

The action plan should provide for an audit of ongoing cases to retrospectively initiate financial investigations. The methodological guidelines should define the criteria for opening financial investigations, the methods and resources for conducting them, mechanisms for data exchange (particularly with foreign jurisdictions), the use of joint investigation teams, approaches to building a case, 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 the accumulation of debt by state-owned enterprises and the gradual lifting of these moratoriums**

(Q4 2026)

**Sector:** management of public assets

**Status:** in progress

---

This indicator was added during the update of the Ukraine Plan to secure funding under the Ukraine Support Loan.

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

The indicator calls for the adoption of a roadmap for the gradual lifting of moratoriums on debt collection from state-owned enterprises. This involves reducing the special protection afforded to SOEs against the enforcement of debt obligations, which is intended to strengthen financial discipline, enhance management accountability, and bring the management of state-owned enterprises in line with market rules. Implementation is scheduled for the fourth quarter of 2026; the indicator is currently being implemented.



**Indicator No. 6.11. Entry into force of amendments to legislation on state-owned enterprises that bring the operational autonomy and internal control systems of state-owned enterprises into line with OECD standards**

(Q4 2026)

**Sector:** management of public assets

**Status:** in progress

---

This indicator was added as part of the update to Ukraine's Plan to secure funding under the Ukraine Support Loan mechanism.

It provides for the entry into force of amendments to legislation on state-owned enterprises, which are intended to strengthen their operational autonomy and internal controls in accordance with OECD standards. This should reduce direct state intervention in the management of state-owned enterprises, enhance the accountability of management bodies, and bring the corporate governance of state-owned enterprises in line with international practices.



**Indicator No. 6.12. Independent assessment of key corporate governance systems at selected state-owned enterprises outside the defense sector, in accordance with Cabinet of Ministers Resolution No. 1223, with the involvement of external auditors and/or consulting firms.**  
(Q4 2026)

**Sector:** management of public assets

**Status:** in progress

---

This indicator was added as part of the update to Ukraine's Plan to secure funding under the Ukraine Support Loan mechanism.

It calls for conducting and publishing an independent, comprehensive assessment of corporate governance systems at selected non-defense state-owned enterprises. The assessment must cover internal controls, risk management, public procurement, corporate integrity, and anti-corruption mechanisms, with the involvement of external auditors or consultants in accordance with 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

---

This indicator was added as part of the update to Ukraine's Plan to secure funding under the Ukraine Support Loan mechanism.

This indicator calls for the enactment 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 are intended to improve the protection of workers' lives and health, strengthen employers' responsibility for safe working conditions, and at the same time simplify regulation in this area.



**Indicator No. 8.11. Strengthening the institutional capacity of the Bureau of Economic Security**  
(Q4 2026)

**Sector:** Business Environment

**Status:** in progress

Legislation must be enacted (the law has entered into force) to further strengthen the institutional capacity of the Bureau of Economic Security (BES) to effectively combat economic crimes, in particular by:

- establishing regional offices of the BES;
- ensuring the BES's access to key information systems, registries, and databases through electronic data exchange;
- strengthening the institutional capacity — including the staffing capacity — of the BES, using a gender-sensitive approach and ensuring that BES staff participate in specialized training on best practices for detecting, preventing, and investigating criminal offenses.



## Indicator No. 10.6. Adoption of legislation to change the tax conditions for electricity market participants

(Q4 2026)

**Sector:** Energy

**Status:** in progress

---

This indicator involves the adoption of legislation to amend the indirect taxation regime for electricity market participants, which is necessary for the integration of the “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 finalized after the adoption of the enabling law on the transposition of the electricity integration package (see Indicator 10.5). In accordance with the final and transitional provisions of Law No. 4834-IX, the Cabinet of Ministers of Ukraine must, within 12 months from the date the law enters into force, ensure the adoption and harmonization of the necessary regulatory acts.

In turn, on June 9, the NEURC [adopted](#) amendments to the Electricity Market Rules aimed at strengthening financial discipline, increasing the transparency of market operations, and improving the mechanisms for interaction between market participants and the transmission system operator. The amendments also strengthen the protection of balancing market participants and improve mechanisms for settlements and monitoring the fulfillment of contractual obligations.



## 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

This indicator involves the development, adoption, and entry into force of subordinate regulatory acts necessary for the implementation of Law of Ukraine No. 4834-IX and the further integration of the Ukrainian electricity market into the European energy area. These regulations are intended to ensure the alignment of national legislation with the five network codes and the European Union's guiding principles in the field of electricity, namely:

- rules for the allocation of long-term cross-border transmission capacity (Commission Regulation (EU) 2016/1719);
- rules for the allocation of capacity and congestion management at cross-border interconnections (Commission Regulation (EU) 2015/1222);
- rules on power system balancing (Commission Regulation (EU) 2017/2195);
- Rules for the operation of the electricity transmission system (Commission Regulation (EU) 2017/1485);
- the Network Code on the Restoration of the Electricity System Following Emergencies and Blackouts (Commission Regulation (EU) 2017/2196).

The essence of the indicator lies in creating the necessary regulatory framework for integrating the Ukrainian electricity market into the EU internal market, introducing European market operating rules, enhancing the reliability and resilience of the power system, and deepening Ukraine's integration into the European Union's energy market in accordance with its obligations under the Treaty Establishing the Energy Community.

In accordance with Law of Ukraine No. 4834-IX, the NEURC [has begun](#) developing a package of subordinate regulatory acts necessary for the implementation of 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 development and adoption of secondary legislation necessary to implement the provisions of the Law. At the same time, the market operator amended the rules governing the operation of organized market segments, as required for the further implementation of the market coupling mechanism in accordance with legal requirements.



**Indicator No. 10.20. Completion of the NEURC's independent external audit regarding the integrity and reliability of its financial processes and decision-making**

(Q4 2026)

**Sector:** Energy

**Status:** In progress

This indicator calls 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) to comprehensively assess its institutional capacity, governance mechanisms, transparency, and integrity.

The audit should include an assessment of:

- regulatory decision-making processes, including 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, declaration of interests, recusal procedures, and accountability of Commission members, management, and staff;
- the anti-corruption program 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 government agencies, 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.

Implementation of this indicator follows the preparation of the Terms of Reference (ToR) for an independent external audit of the NEURC (Indicator No. 10.20), which is scheduled to be completed by the end of June 2026.



**Indicator No. 11.8: Entry into force of the law on the railway transport market, with phased implementation of its provisions**  
(Q4 2026)

**Sector:** Transport

**Status:** in progress

The law was originally supposed to be adopted in the fourth 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 “Transport Policy” negotiation chapter; without it, full access to the Single European Railway Area is not possible. The law is intended to implement Directive 2012/34/EU (Single European Railway Area) and Regulation 1370/2007 (PSO), that is, to transition from a “ministerial-monopoly” model to a competitive market with public service contracts. The law will allow for the functional separation of infrastructure and operators, establish an independent regulator and licensing authority, introduce non-discriminatory access to infrastructure and transparent infrastructure charges, as well as a proper system of PSO contracts for passenger transport.

The creation of an independent regulatory body and licensing authority can theoretically be accomplished in 1–2 years, but what is critical is genuine independence, the authority to access information, and the ability to challenge discriminatory decisions by Ukrainian Railways or the ministry. The licensing of operators can be launched relatively quickly, as this is more of a technical and legal task. The most difficult part here is creating a truly competitive market, as it affects the interests of Ukrainian Railways, major shippers, and local authorities.

It is entirely possible for the Law of Ukraine “On the Railway Transport Market” to enter into force by the end of 2026, provided there is political will among lawmakers. Further delays in passing this law are not advisable. A timeframe of 3–5 years for the full launch of the market in accordance with EU standards seems very tight, but it is also achievable. And again, this is contingent on political will, a strong team within the government and Ukrainian Railways, and alignment with the requirements of the EU and the IMF.



## Indicator No. 14.5: Implementation of EU-format electronic certificates in the “Diia” service

(Q4 2026)

**Sector:** Digital Transformation

**Status:** in progress

The indicator will be considered achieved if the technical specifications of the “Diia” portal’s mobile app enable the use of electronic certification of Ukrainian citizens’ attributes in the data format specified for the EU Digital Identity Wallet.

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

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

In [February 2025](#), the Diia team, in collaboration with the Ministry of Digital Transformation, successfully tested their compatibility with European digital wallets in accordance with the eIDAS 2.0 Regulation — the single digital standard for European Union countries.

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



## Indicator No. 15.7. Adoption of a Law of Ukraine to Reduce Deforestation and Forest Degradation (1/2)

(Q4 2026)

**Sector:** Green transition and environmental protection

**Status:** completed (conditionally)

To fulfill this indicator, a law must come into force that regulates the verification of the sustainable origin of timber and other goods associated with the risk of deforestation and forest degradation. The document must provide for the creation 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 to comply with the EU Regulation on the Prevention of Deforestation and Forest Degradation (EUDR), including:

- an electronic logging permit — a transparent permitting system for timber harvesting that includes geolocation coordinates of logging sites;
- e-waybill with photo documentation — a tool for tracking timber transportation and preventing illegal operations;
- e-certificate – confirms 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 EUDR requirements into national legislation;
- expanding the functionality of the EOD system and automating the entry of geolocation data into logging permits and other documents;
- regularly verifying the EOD system and continuing cooperation with international partners;
- conducting information campaigns and training sessions for forestry enterprises and business representatives.

On March 17, 2025, the Ministry of Ecology [held](#) a meeting with FAO representatives regarding forest sector reform and Ukraine's preparations for the implementation of the EU's EUDR Regulation on preventing deforestation. It was agreed to establish a working group to draft a new Forest Code, which is intended to ensure transparent forest management, strengthen oversight, and harmonize 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 documentation confirming the origin of timber.



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

(Q4 2026)

**Sector:** Green transition and environmental protection

**Status:** completed (conditionally)

On November 28, the Cabinet of Ministers of Ukraine approved a [resolution](#) establishing the procedure for implementing a pilot project to transpose European Union legislation on preventing deforestation and forest degradation with regard to exported wood 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 phase ahead of the launch of the EUDR requirements in 2027, with a focus on digitizing timber accounting, launching the exporter's portal, drafting legislation, and completing reforms to meet EU standards.

On March 6, in a public report, Viktor Smal, head of the State Forestry Agency, [noted](#) that for the first time, Ukraine had been granted “low-risk country” status by the EU under the EUDR regulation, and the State Forestry Agency was recognized as one of the best-prepared agencies for implementing the EUDR regulation.

On April 24, the State Forestry Agency [announced](#) the creation of the “Forest Friends for Ukraine” working group to support forests and the forestry sector in responding to a number of challenges: full-scale war, rapid climate change, and 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 EU acquis requirements regarding the prevention of 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 products through the “State Agricultural Register” and its geoinformation subsystem to confirm that the products were grown on land that has not been deforested since December 31, 2020. Thus, we consider the indicator to be conditionally met due to the approval of the relevant pilot resolution, which will remain in effect until a full-fledged law is adopted.

In addition, on June 25, a draft law “On the Circulation of Goods Related to Deforestation and/or Forest Degradation” [was registered](#) in the Verkhovna Rada; its aim is to combat deforestation and forest degradation by expanding the use of electronic timber tracking.



**Indicator No. 9.3. Improved distribution of powers between local self-government bodies and executive authorities**

(Q1 2027, revised from the Q1 2026)

**Sector:** Decentralization and Regional Policy

**Status:** in progress

---

Legislation to ensure a better distribution of powers between local self-government bodies and executive authorities is to enter into force.

Legislation on the delineation of powers between local self-government bodies and executive authorities will take effect within 12 months after the termination or repeal 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 self-government bodies and executive authorities based on the principles of subsidiarity and decentralization, help resolve conflicts of jurisdiction between different levels of central, regional, district, and local government, as well as within local self-government bodies, and ensure the proper quality of public services at the local level and the effective use of budget funds.

In Ukraine's updated plan, the deadline for achieving this indicator was pushed back by one year—it is now to be achieved by the Q1 2027. Consequently, the indicator is currently in the process of being implemented.

[The](#) corresponding [draft law No. 14412](#), "On the Principles of Delineation and Distribution of Powers Among Levels of Public Administration," was approved in principle on April 7, 2026.



## Indicator No. 11.5. Entry into force of legislation on merchant shipping and inland waterway navigation

(Q1 2027, revised from Q4 2026)

**Sector:** Transport

**Status:** in progress

The Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine Concerning Merchant Shipping and Navigation on Inland Waterways” is scheduled to enter into force.

The Law of Ukraine will focus on the following key areas:

- defining and regulating the principles for ensuring the safety of navigation in territorial waters, inland waters, seaports, and inland waterways;
- improving the mechanism for implementing the international regime for the security of ships and seaports;
- defining a detailed mechanism for inspecting ships in seaports;
- revising the functions of the central executive authority responsible for implementing state policy in the areas of maritime and inland waterway transport and navigation in the Merchant Shipping Code, the Laws of Ukraine “On Transport,” “On Inland Waterway Transport,” and “On Seaports of Ukraine” to eliminate duplication of legislative provisions and clarify the division of authority, particularly with the central executive body responsible for formulating and implementing state policy in the fields of maritime and inland waterway transport;
- simplifying administrative procedures, establishing a clear list of powers for state bodies, and removing administrative barriers.

In late December 2025, the Cabinet of Ministers approved [Draft Law](#) No. 14344 “On Amendments to Certain Legislative Acts of Ukraine Concerning Merchant Shipping and Navigation on Inland Waterways,” which will enable the launch of a large-scale reform of the public administration system in the field of maritime and inland waterway transport.

[The conclusion](#) of the Verkhovna Rada Committee on EU Integration states that the draft law does not contradict the Association Agreement or Ukraine’s international legal obligations; however, it requires terminological refinement to more fully reflect Directive 2009/21/EU of the European Parliament and of the Council.



**Indicator No. 12.2** Establishment of the Farm Sustainability Data Network (FSDN)  
(Q1 2027)

**Sector:** Agri-food sector

**Status:** in progress

---

A Farm Sustainability Data Network (FSDN) system, harmonized with the EU, is planned to be established.

The system will enable monitoring of the situation in the agricultural sector and facilitate informed decisions regarding the allocation of state support to agricultural producers.

This step is necessary for Ukraine to gradually transition to a more evidence-based agricultural policy compatible with EU approaches. The FSDN is intended to provide the government with systematic data on the state of farms and their economic, social, and environmental sustainability. This will make it possible to better assess the needs of the agricultural sector, target state support, monitor its effectiveness, and prepare Ukraine for future integration into the EU's Common Agricultural Policy.



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

**Sector:** Fight against corruption and money laundering

**Status:** in progress

---

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

The necessary software and hardware must be put into operation to support the functioning of the registry of individual bank accounts and personal bank safes, as well as the registry of corporate bank accounts.



**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 goal of this reform is to further align Ukraine's legal framework with the EU acquis and FATF standards, as well as to establish 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 operation of the software and hardware system for the registry of ultimate beneficial owners of trusts and other similar legal entities, and to provide authorized bodies with access to it.



**Indicator No. 7.3.** Legislative amendments have been adopted to improve the rehabilitation system for people with disabilities

(Q2 2027)

**Sector:** Human Capital

**Status:** in progress

---

This indicator stipulates that amendments to the Law of Ukraine “On the Rehabilitation of Persons with Disabilities in Ukraine” are to enter into force.

The law focuses on the following key areas:

- the application of the International Classification of Functioning, Disability, and Health to measure functioning;
- the introduction of an electronic system that contains information about a person’s needs and automatically offers services tailored to those needs (social, medical, and others).

These changes are important given the large number of people with disabilities who currently lack access to the means of meeting these needs. At the same time, rehabilitation will also help integrate these individuals—particularly veterans—into social life and the labor market.



**Indicator No. 7.4. Enactment of legislation on the transition system to facilitate the transition from military service to civilian life**

(Q2 2027 — postponed from the Q3 2026 — postponed from the Q3 2025)

**Sector:** Human Capital

**Status:** in progress

The Law of Ukraine on Amendments to Certain Legislative Acts of Ukraine Regarding the Implementation of a System for the Transition from Military Service to Civilian Life is to enter into force, and resolutions of the Cabinet of Ministers approving the procedures and conditions for participants in the transition system to receive services are to be adopted. These acts should focus on ensuring the provision of:

- rehabilitation and medical care, including psychological assistance;
- training, retraining, and professional development programs;
- the necessary conditions for the employment of veterans as a separate category;
- measures to support veteran-owned businesses.

The deadline for achieving this indicator has been postponed to the Q3 2026. As of January 2026, the most significant progress was the November 2025 presentation of the White Paper and a draft law titled “On the System of Transition from Service in the Security and Defense Sector to Civilian Life.”

At the same time, it is possible that a resolution of the Cabinet of Ministers will be adopted instead of a law.



**Indicator No. 7.9. Amendments to the Law “On the Social Housing Fund” have entered into force**  
(Q2 2027)

**Sector:** Human Capital

**Status:** in progress

This indicator stipulates that amendments to the Law “On the Social Housing Fund” must enter into force, or a new version of this law must enter into force.

The need for amendments to this law or for a new version stems from the adoption in January 2026 of the law on the fundamental principles of housing policy, which changes the regulatory framework for social housing.

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

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



**Indicator No. 10.12. Lifting of the moratorium on increases in heating and hot water rates**

(Q2 2027, postponed from the fourth quarter of 2026)

**Sector:** Energy

**Status:** in progress

This indicator provides for the lifting of the moratorium introduced by Law of Ukraine [No. 2479-IX](#) of July 27, 2023, “On the Specifics of Regulating Relations in the Natural Gas Market and the Heat Supply Sector During Martial Law and the Subsequent Restoration of Their Functioning,” with the aim of achieving economically justified tariffs for heat and hot water. According to the Law, the moratorium on tariff increases remains in effect until the end of martial law and for an additional six months thereafter.

On June 4, 2024, the Verkhovna Rada lifted the moratorium on increases in gas distribution tariffs for non-residential consumers (businesses, budgetary institutions, heat supply organizations, and public utility facilities). Thus, following the adoption of the law, the moratorium remained in effect only for residential consumers.

In turn, [according to](#) the NBU’s April 2025 Inflation Report, tariffs for gas, heating, and hot water are unlikely to change this year. At the same time, starting in 2026, they are expected to gradually converge toward 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 condition of energy companies. Conversely, rapid tariff increases could exacerbate inflation and the need for subsidies.

On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [provides](#) for resolving the issue of setting and applying tariffs for centralized water supply and centralized wastewater disposal services through amendments to CMU Resolution No. 502 of April 29, 2022 (October 2025) and the Procedure for Setting Tariffs (November 2025), settling the accounts payable of heat, water supply, and wastewater disposal companies through the preparation of a draft law and amendments to CMU Resolution No. 812 of July 19, 2022 (October 2025), establishing 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 postponing the deadline for this indicator to the fourth quarter of 2026.



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

(Q2 2027, carried over from the Q1 2027)

**Sector:** Transport

**Status:** in progress

In accordance with this indicator, Ukraine must review and amend its national legislation (subordinate regulatory acts) to bring it fully into line with the requirements of Regulation (EU) 2017/352 of the European Parliament and of the Council of February 15, 2017, on establishing market access requirements for port services and common rules on financial transparency of ports.

These changes require amendments to subordinate legislation. It is expected that the Ministry of Community and Territorial Development will approve the procedure for providing towing services in seaports and on navigable waterways of Ukraine, the rules for maritime pilotage, and will also amend the rules for the provision of services in seaports.

Currently, tariffs for pilotage services and port fees are set administratively, without a defined methodology. However, since revenue from port fees is used to replenish the state budget through profit distributions from the Ukrainian Sea Ports Authority in the form of dividends, the development of the relevant regulations will require consultation with the Ministry of Finance.



**Indicator No. 3.11** New IT solutions have been implemented in the judicial system  
(Q3 2027)

**Sector:** Judicial system and human rights

**Status:** in progress

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

The electronic transfer of case materials between courts of first and appellate instance takes only a few minutes. This completely eliminates the months-long delays associated with the physical delivery and mailing of paper case files.

In turn, parties to the proceedings have round-the-clock access to their case materials via the “Electronic Office” from anywhere in the world. This prevents the accidental loss or tampering of documents from paper files.



**Indicator No. 6.5: Improving the governance and management of state-owned enterprises**  
(Q3 2027)

**Sector:** management of public assets

**Status:** in progress

Ensure the preparation and submission to the European Commission of the first annual report on the financial and operational results of state-owned enterprises, confirming proper adherence to corporate governance principles. The report must also include an assessment of the independence of decision-making by supervisory boards, in particular for at least the 15 largest state-owned enterprises, including an assessment of whether decisions on strategic issues and the appointment of management require de facto approval by the Government.

Prior to conducting the assessment, it is necessary to ensure the implementation of and compliance with 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 oversight;
- clearly define the mandate and scope of responsibility of the consolidated entities managing state-owned enterprises in accordance with the State Property Policy;
- integrate public financial management principles into the charters of the largest state-owned enterprises (and, where necessary, the consolidated management bodies);
- 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 in decision-making.



**Indicator No. 6.8. Report on the results of an independent audit confirming the separation of activities related to the performance of special duties from activities not related to the performance of special duties**

(Q3 2027)

**Sector:** management of public assets

**Status:** in progress

By the end of the Q2 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 obligations (PSO). The audit must be conducted by an internationally recognized audit firm and confirm the separation of activities related to the fulfillment of PSOs from commercial activities. The report must include an assessment of the implementation of the separation of accounts, compliance with market rules, and the prevention of cross-subsidization; a determination of the scope and nature of special obligations; and an analysis of the costs, financial flows, and liabilities arising from the fulfillment of PSOs.

Fulfilment of this indicator is critical for enhancing the transparency of management of public assets and for a gradual transition to a market-based model of operation for 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 under the Ukraine Facility.

This involves allocating funds to improve access to safe and high-quality education, including preschool education in accordance with the new legislation on preschool education, specifically:

- shelter and safe conditions in educational institutions;
- school buses;
- materials and equipment for educational institutions, modern teaching methods, including through digitization;
- high-quality meals;
- the creation of workshops and laboratories in educational institutions, and improving the energy efficiency of educational buildings.

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

At least 5% of these investments, in accordance with the “Decentralization” section, must be directed to the subnational level.



**Indicator No. 7.15. Investments in healthcare**  
(Q3 2027)

**Sector:** Human Capital

**Status:** in progress

---

Investments in healthcare are another investment indicator provided for by the Ukraine Facility.

This involves allocating funds to strengthen the healthcare sector, specifically:

- laboratory equipment for microbiological, chemical, and physical analysis;
- shelter and security measures for healthcare facilities;
- hospital equipment for medical testing, surgery, and patient care;
- infrastructure and facilities for healthcare institutions;
- 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 on these purposes in 2026 and 2027.

At least 20% of these investments, in accordance with the “Decentralization” section, must be directed to the subnational level.



**Indicator No. 7.16** Investments in social infrastructure  
(Q3 2027)

**Sector:** Human Capital

**Status:** in progress

---

Under this indicator, budgetary funding of at least 350 m euros (in hryvnia equivalent) must be secured for the restoration, construction (new construction, reconstruction, major repairs, restoration), and rehabilitation of damaged or destroyed social infrastructure in 2026 and 2027.

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

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



**Indicator No. 7.17** Investments in compensation for damaged or destroyed housing  
(Q3 2027)

**Sector:** Human Capital

**Status:** in progress

Under this indicator, compensation is to be provided to individuals whose housing was damaged or destroyed as a result of military operations, terrorist acts, or acts of 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 Military Actions, Terrorist Acts, and Sabotage Caused by the Armed Aggression of the Russian Federation against Ukraine.

The Government's report (or the Treasury's report) must demonstrate that, in the state budgets for 2026 and 2027, the Government has allocated at least 600 m euros (in hryvnia equivalent) to compensate individuals whose homes have been damaged or destroyed.



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

**Sector:** Human Capital

**Status:** in progress

Under this indicator, budgetary funding of at least 450 m euros (in hryvnia equivalent) must be secured to provide housing for veterans with Group I–II disabilities, family members of fallen defenders, and internally displaced persons in 2024, 2025, 2026, and 2027.

The Government’s report (or the Treasury’s 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 for:

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

In 2024, 96 m euros (equivalent) were spent on the relevant expenditure program, and in 2025, 138 m euros.



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

**Sector:** Business

**Status:** in progress

---

Ukraine's Plan provides for the need to amend the law on public procurement to improve the regulatory framework, procurement procedures and practices, enhance competition, combat corruption in the procurement sector, strengthen the competencies and professional qualifications of procurement organizations, integrating sustainable development criteria, and, perhaps most importantly, bringing Ukraine's procurement system, procedures, and practices more into alignment with those of the EU.

After nearly two years of drafting the bill, on May 27, 2026, parliament passed law [No. 11520](#) in its second reading. It has not yet been signed by the President.

According to TI Ukraine's assessment, the 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 bill, once signed, as a fulfilled indicator, which would mean that Ukraine could receive a tranche for it as early as 2026.



**Indicator No. 8.9** Resolving the issue 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 business operations.

The reform consists of a single phase. It involves the entry into force of legislative amendments in accordance with the principles of Directive 2011/7/EU of the European Parliament and of the Council of February 16, 2011, on combating late payment in commercial transactions (recast).

The reform is expected to be fully implemented by the fourth quarter of 2027.



**Indicator No. 8.10** Investments in Financial Support for MSMEs  
(Q3 2027)

**Sector:** Business Environment

**Status:** in progress

Under this indicator, budgetary funding of at least 450 m euros (in hryvnia equivalent at current prices) must be secured to improve access to financial support for microenterprises, SMEs, small and medium-sized farms, and, above all, small and medium-sized processing enterprises in 2024, 2025, 2026, and 2027. Support may include both corporate lending and grants, which must be provided based on transparent criteria.

The Government's report (or the Treasury's report) must demonstrate that the Government has allocated at least 450 m euros (in hryvnia equivalent at current prices) in the state budgets for 2024, 2025, 2026, and 2027 to implement the aforementioned support measures. The investment is expected to be completed by the fourth quarter of 2027.



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

**Sector:** Decentralization and Regional Policy

**Status:** in progress

---

As part of the implementation of this indicator, non-reimbursable financial support is to be allocated under Component I of the Ukraine Facility to cover the needs for restoration, reconstruction, and modernization of Ukraine's regional authorities, in particular local self-government bodies. To this end, a report must be prepared demonstrating that at least 20% of the non-repayable financial support was received under Component I of the Ukraine Facility.



**Indicator No. 10.17. Invest at least 550 m euros in strengthening Ukraine's energy infrastructure**  
(Q3 2027)

Sector: Energy

**Status:** in progress

By the end of the fourth quarter of 2027, Ukraine must ensure that at least 550 m euros are allocated in the 2026–2027 state budgets to strengthen energy infrastructure. A relevant government or treasury report must confirm that funding is directed toward key areas: modernization of district heating systems, support for the Energy Efficiency Fund, thermal modernization of public sector buildings, physical protection of energy infrastructure, and the development of renewable energy and highly flexible generation capacity. A portion of the funding should also be directed to the regional level as part of the decentralization policy.

Implementing this step is critically important for enhancing the resilience of Ukraine's power system during the war and during post-war recovery. Investments in energy efficiency and infrastructure modernization will 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 acts to implement Ukraine's railway transport legislation (Q3 2027)**

**Sector:** transport

**Status:** in progress

The Ministry of Community and Territorial Development of Ukraine is to develop, and the Government is to adopt, a series of subordinate regulatory acts to implement the Law of Ukraine “On Railway Transport of Ukraine” in order to establish mechanisms for the functioning of the railway transport market, in particular regarding:

- equal access to infrastructure;
- licensing of carriers;
- safety management systems;
- the procedure for organizing passenger services of public interest (PSO).

The issues of carrier licensing and the safety management system are addressed in draft law No. 14174 “On the Safety and Interoperability of Railway Transport in Ukraine,” which is being prepared for its second reading.

The National Adaptation Program stipulates that the law on the railway transport market must be adopted by December 2026. By the end of 2027, the Rules for Equal Access to Railway Transport Infrastructure and the Licensing Conditions for the Economic Activities of Railway Carriers must be developed. Ensuring functional separation between the infrastructure operator and rail carriers, the independence of the infrastructure operator, and the licensing of rail carriers are scheduled to be completed by the end of 2029. The procedures for setting tariffs for access to railway infrastructure, approving and implementing a consolidated train schedule, developing and publishing the Network Statement, and implementing the provisions of the Law of Ukraine “On the Railway Transport Market” that liberalize the railway transport market are scheduled to be completed by the end of 2031.



**Indicator No. 11.7: Invest at least 350 m euros in transportation infrastructure**  
(Q3 2027)

**Sector:** transport

**Status:** in progress

To meet this indicator, the Government must allocate at least 350 m euros (in hryvnia equivalent) during 2026–2027 for the construction, reconstruction, restoration, modernization, and refurbishment of damaged and destroyed transport infrastructure facilities in accordance with Ukraine’s National Transport Strategy for the period up to 2030, a portion of which will be directed to the regional level (as part of the “Decentralization” section’s step to allocate 20% to the subnational level), specifically in the following sectors:

- rail transport (in accordance with Ukraine’s new legislation on rail transport);
- maritime and inland waterway navigation (in accordance with the new legislation on merchant shipping and navigation on inland waterways);
- road infrastructure;
- aviation;
- border crossing points (in accordance with the Strategy for the Development and Expansion of Border Infrastructure with European Union Member States and the Republic of Moldova through 2030).

The relevant investments should be reflected in a report by the Government or the Treasury.



**Indicator No. 12.10: Invest at least 150 m euros in the demining of 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 are carrying out demining activities.

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

The Government's report (or the Treasury's report) must demonstrate that the Government has allocated at least 30 m euros (in hryvnia equivalent at current prices) in the state budgets for 2024–2025 to compensate for demining costs, and in the state budgets for 2024–2027—at least 100 m euros (in hryvnia equivalent at current prices) to implement the specified support measures. The investment is expected to be completed by the fourth quarter of 2027.

**ANNEX 3****RRR4U**

***Detailed Status of  
Compliance with the  
Conditions for Receiving  
Macro-Financial  
Assistance Under the  
Ukraine Support Loan***





**Condition No. 1.1:** **Submit a law to Parliament to repeal tax exemptions for imported parcels** (a condition for the first tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** completed

The Cabinet of Ministers of Ukraine was to submit a draft law to the Verkhovna Rada of Ukraine that would include provisions to consider abolishing the tax-free limit of 150 euros on international parcels. This condition is closely linked to a structural benchmark for receiving funding from the IMF and to commitments to the EU regarding customs policy and revenue mobilization.

To fulfill this condition, amendments were introduced to law No. 12360—which established key performance indicators for customs authorities—providing for the imposition of VAT on low-value international postal shipments.

An attempt to repeal the exemption took place on May 26, when the Verkhovna Rada rejected law [No. 12360](#) on amendments to the Customs Code regarding key performance indicators for the State Customs Service.

Following the rejection of this bill, the Cabinet of Ministers of Ukraine is expected to submit a new law to abolish the value-added tax (VAT) exemption on parcels valued at up to EUR150.

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



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

**Pillar:** Domestic revenue mobilisation

**Status:** completed

---

All that was required was to submit a law to the Verkhovna Rada on the introduction of taxation of income earned through digital platforms.

Such [a law](#) was submitted back in April to fulfill IMF Structural benchmark No. 3, so Condition No. 1.2 for the USL has also been fulfilled.



**Condition No. 1.3:** Enact a law extending the military levy at a rate of 5% for 3 years (a condition for the first tranche)

**Pillar:** Mobilization of domestic revenue

**Status:** completed

---

A law had to be passed to extend the military levy (military tax) at a rate of 5 percent for 3 years, which would generate at least 140 bn hryvnias in additional revenue per year.

This law ([No. 4835-IX dated April 7, 2026](#)) was passed back in April to fulfill IMF Structural Benchmark No. 3, so Condition No. 1.3 for the USL has also been fulfilled.



**Condition No. 1.4:** The Government’s adoption of a resolution approving the Procedure for the development, monitoring, and evaluation of the results of strategy implementation, which serves as the basis for formulating proposals for public investment, together with a corresponding action plan (condition for Tranche I)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** completed

On March 25, 2026, the Government approved the Procedure for the Development, Monitoring, and Evaluation of the Results of Strategy Implementation, which serves as the basis for formulating proposals for public investments (hereinafter referred to as the “Procedure”). This decision marked an important benchmark in the reform of public investment management and is aimed at improving the quality of strategic planning, aligning government priorities with resources, and enhancing the effectiveness of investment decisions. The new Procedure establishes uniform requirements for the content of strategies. Specifically, they must clearly define strategic goals, objectives, measurable outcome indicators, an operational implementation plan, approaches to monitoring and evaluation, as well as a projected assessment of the financial needs for implementing the strategy.

Separately, the document standardizes reporting formats and monitoring approaches. This is necessary to ensure that strategies are not merely 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 financial management Strategy and the Action Plan for its implementation** (a condition for the first tranche)

**Pillar:** public finance management systems

**Status:** Completed

Work on the document began in accordance with the Roadmap for Public Administration Reform. It was approved by a government decree back in May 2025 to support the negotiation process for Ukraine’s accession to the EU (within Cluster 1, “Foundations”).

Foreign experts were involved in preparing the draft. The Ministry of Finance received expert support from analysts of the EU4PFM program (EU Program for public financial management in Ukraine).

In early December 2025, the Ministry of Finance released the draft Strategy for public discussion. The document was reviewed by expert circles, representatives of local self-government bodies, and business associations.

After reviewing the comments and conducting consultations, the final version was agreed upon with the relevant ministries and agencies. The draft was submitted to the Cabinet of Ministers for consideration, culminating in its official adoption in late February 2026.

The full text of the decree, including a detailed Operational Action Plan, is available on the Verkhovna Rada’s official website in [CMU Decree No. 217-r dated February 25, 2026](#).



**Condition No. 1.6** : **Submit to the Government a new Customs Code of Ukraine that will facilitate the harmonization of customs legislation with the EU Customs Code**  
(condition for Tranche I)

**Pillar:** public finance management systems

**Status:** completed

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

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

Between October 2025 and March 2026, 14 working meetings were held directly with European experts to incorporate the European Commission's amendments.

At the same time, a special government working group was active, comprising 15 representatives of the largest Ukrainian business associations and organizations 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 draft of the new Customs Code.



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

**Pillar:** public finance management systems

**Status:** Completed

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

The competition was announced by the Cabinet of Ministers on August 4, 2025, in accordance with the law on the restructuring of the customs service. A special competition commission was established, comprising an equal number of Ukrainian and international experts, with the latter holding the deciding vote.

From the fall of 2025 through March 2026, all candidates underwent a multi-stage selection process consisting of:

- a test of knowledge of legislation and general aptitude
- an assessment of integrity and professional competence
- final interviews. In the final stage, the committee conducted in-depth interviews with the 15 leading candidates.

On March 27, 2026, after seven rounds of voting, the commission selected two finalists. They were two current NABU employees—Orest Mandziy (head of NABU’s investigative unit since 2021) and Ruslan Damentsov. On March 30, 2026, the Selection Commission officially submitted the nominations of these two finalists to Ukraine’s Minister of Finance, Serhiy Marchenko, for consideration. The Minister of Finance reviewed the nominations and recommended Orest Mandziy to the Government. On April 10, 2026, the Cabinet of Ministers approved this appointment.



**Condition No. 2.1** : Submit a law to Parliament on amendments to corporate tax rules to bring them into line with Article 4 of the EU Anti-Tax Avoidance Directive (ATAD ) (condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

Submit proposals to the Verkhovna Rada to amend legislation aimed at aligning Ukraine's corporate tax system with [Article 4](#) of the EU Anti-Tax Avoidance Directive (Council Directive (EU) 2016/1164).

The plan calls for tightening the rules on corporate group profit taxation: expanding and more strictly enforcing transfer pricing rules, introducing restrictions on the deduction of debt financing costs when calculating corporate income tax with the option to carry forward undeducted costs to future periods, and taxing foreign companies with effective management in Ukraine.

The changes are aimed at reducing opportunities to understate income tax through intra-group transactions and debt schemes and constitute 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 as of June 24, it had not yet been registered with the Verkhovna Rada, so condition No. 2.1 has not yet been met.



**Condition No. 2.2:** Enact a law introducing taxation on income earned through digital platforms (a condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** completed

---

The Verkhovna Rada was to adopt a law introducing taxation of income generated through digital platforms.

This law was submitted back in April to fulfill IMF Structural Benchmark No. 3, and the Rada approved it in June.

As of June 29, the law is awaiting the president's signature, but Condition No. 2.2 can be considered fulfilled.



**Condition No. 2.3** : Parliament's adoption of a law repealing tax exemptions for imported parcels, with the exception of those related to food security and defense  
(condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

Currently, the issue of abolishing tax exemptions for imported parcels valued at up to 150 euros is in the process of being reformulated and a new government law is being drafted. A previous attempt to change the tax rules failed in the plenary session.

On May 26, 2026, the Verkhovna Rada of Ukraine completely rejected and dismissed law No. 12360. Prior to the second reading, radical amendments were introduced into this document (which initially concerned only the assessment of customs efficiency) to impose a 20% VAT on small parcels. Parliament initially did not support these amendments and then rejected the law as a whole (with only 127 votes in favor). An attempt to bring it back for a second reading also failed, receiving 222 votes out of the 226 required.

Since the original law was rejected, the Cabinet of Ministers of Ukraine is required to draft and submit to the Rada a completely new law to abolish the 150-euro limit.



**Condition No. 2.4: Adoption by Parliament of a law establishing a framework for property valuation**  
(condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

Ukrainian valuation standards are outdated and need to be aligned with European (TEGOVA) and international (IVS) standards. This will strengthen confidence in real estate valuations and bank collateral among both businesses and government agencies, and will facilitate cross-border transactions.

The unification of valuation standards is a prerequisite for the transparent circulation of assets and the development of financial markets. It creates the conditions for higher-quality collateral, reduced risks in the banking sector, and more active participation by international investors.

Draft [Law](#) No. 13435 of June 27, 2025, is currently being prepared for a second first reading as of June 24, 2026.



**Condition No. 2.5: Adoption by the State Tax Service of a roadmap for improving VAT compliance management and an implementation plan** (a condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

The State Tax Service is to adopt a roadmap for improving VAT compliance management, which identifies key compliance risks, reform priorities, and implementation timelines.

As of the end of June, fulfillment of this condition is in progress.



**Condition No. 2.6: Adoption by the State Tax Service of a plan to improve compliance with tax legislation** (a condition for the second tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

The State Tax Service must adopt a plan to improve tax compliance that identifies key gaps in tax compliance and sets out measures to address them over the next year.

As of the end of June, this condition is in progress.



**Condition No. 2.7** : Adopt secondary legislation or methodological guidelines that clarify the definition of investments falling under the PIM framework and distinguish them from other capital expenditures in preparation for the EPP-2027  
(condition for Tranche II)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** in progress

---

The Memorandum of Understanding between Ukraine and the EU provides for the development and adoption of secondary legislation or methodological guidelines that will clarify the definition of investments falling under the Public Investment Management (PIM) system and distinguish them from other capital expenditures.

According to publicly available information, the relevant changes are already being drafted. Their aim is, in particular, to clearly distinguish between public investments and capital expenditures when forming the Unified Portfolio of Public Investment Projects for 2027.



**Condition No. 2.8: Adoption by the Government of the Concept for a Unified Information Ecosystem for Public Investment Management** (a condition for the second tranche)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** completed

The Memorandum of Understanding between Ukraine and the EU stipulates that the Cabinet of Ministers of Ukraine will adopt the Concept of a Unified Information Ecosystem for Public Investment Management to ensure, among other things, the integration of systems and data related to PIM with the IT systems of the Ministry of Finance, the Ministry of Economy, the Ministry of Environment and Agriculture of Ukraine, the Ministry of Development, and relevant sectoral ministries, including DREAM, the State Budget, LOGICA, Prozorro, and the Treasury system, among others. The Concept must include an action plan defining the stages and timeframe for implementation.

On June 4, the Cabinet of Ministers of Ukraine adopted a resolution [“On the Approval of the Concept for the Development of a Unified Digital Ecosystem for Public Investment Management and the Approval of an Action Plan for 2026–2028 for Its Implementation”](#) (hereinafter referred to as the Concept).

The main goal of the Concept is to integrate disparate government information systems into a single network that will support the investment cycle at every stage—from planning and selecting community projects to their financing, technical oversight, and evaluation of results. Importantly, the future IT architecture will be based on the integration of existing digital tools. These include the DREAM system, which falls under the responsibility of the Ministry of Development, as well as the AIS “GRK-WEB” and LOGICA systems, the 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 execution of the action plan, and oversee the achievement of the defined results.



**Condition No. 2.9**: Adoption of the Budget Declaration for 2027–2029, which has been agreed upon with the IMF and meets EU requirements (a condition for the second tranche)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** completed

The adoption of the Budget Declaration for 2027–2029, as required by the condition, was to include:

- (i) a baseline policy scenario for 2027–2029, reflecting the trajectory of key revenue and expenditure indicators under unchanged policies, as provided for by current legislation. This scenario would also quantify the gap—or fiscal space—between the deficit under current policies and the deficit consistent with the government’s fiscal targets, as 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 with the previous Budget Statement and the deviations between previous projections 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 of these requirements were met in the Budget Declaration [adopted by](#) the Cabinet of Ministers on June 17 (later than the deadline specified in the Budget Code).



**Condition No. 2.10** : The Government's decision on the areas, objectives, and timeline for conducting expenditure reviews in 2026 (a condition for the second tranche)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** completed

---

Adopt and publish a decision of the Cabinet of Ministers defining the areas, objectives, and timelines for conducting state budget expenditure reviews in 2026, which shall cover areas related to overcoming the consequences of hostilities and ensuring post-war recovery, such as housing, regional, and veteran policies. The decision will also specify the requirements for expenditure review reports, which will include, in particular: at least two options for achieving the review's objective; proposals for optimizing state budget expenditures; and a proposal for the optimal option to achieve the review's objective based on a comparison of the options included in the report.



**Condition No. 2.11: Adoption by the Ministry of Finance of the State Customs Service's Digital Development Plan through 2030** (a condition for the second tranche)

**Pillar:** public finance management systems

**Status:** in progress

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 to cover only the period up to 2026. It focused on basic paperless procedures and the implementation of the ASMO “Center.”

In May 2025, the Cabinet of Ministers adopted Order No. [464-r](#), which officially extended the General Strategy for the Digitalization of Public Finance through 2030. This required the Ministry of Finance to fundamentally update the agency's IT development plan for customs in line with 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 is expected to be approved in July 2026.



**Condition No. 2.12:** The Verkhovna Rada must appoint the remaining experts to the commission responsible for selecting members of the Accounting Chamber of Ukraine (a condition for the second tranche)

**Pillar:** public finance management systems

**Status:** in progress

In December 2024, the law on reforming the Accounting Chamber (hereinafter “AC”) entered into force. Among other things, it introduced an updated competitive selection procedure for AC members, which provides for the creation of an Advisory Group of Experts (hereinafter “AGE”) consisting of six members (three international experts and three representatives from the Verkhovna Rada, with international experts having the casting vote).

In August 2025, the Verkhovna Rada [failed to pass](#) a vote on the formation of the EAG to conduct the preliminary selection of candidates for positions as members of the Accounting Chamber.

Under the Memorandum with the IMF (dated February 2026), the Ukrainian side committed to establishing the EAG by the end of April 2026, which is to conduct a preliminary selection of candidates for the ACC and, by the end of 2026, appoint six new ACC members from among the vetted candidates (It should be noted that, under the updated law, the Accounting Chamber consists of eleven members.) Back in September 2025, the Budget Committee [resubmitted](#) to Parliament the nominations for the members of the Selection Committee to conduct the preliminary screening of candidates for positions on the Accounting Chamber. However, this matter has not yet been considered.

Although the candidates for three international experts were identified and approved by Cabinet of Ministers Order No. 498-r of May 23, 2025, the Verkhovna Rada has not yet appointed the members of the Selection Committee, whose candidates are to be nominated by parliamentary factions (groups). As a result, the Selection Committee has not been formed and cannot begin the preliminary selection of candidates for positions on the Accounting Chamber.



**Condition No. 3.1: Submit a law to Parliament on reforming the preferential tax regime** (a condition for the third tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

Submit to the Verkhovna Rada a draft law introducing measures to reform the preferential tax regime, which will generate additional revenue of at least 70 bn hryvnias per year, specifically:

- (i) measures to combat tax evasion to prevent the artificial fragmentation of businesses for the purpose of meeting the criteria for remaining under preferential tax regimes;
- (ii) restrictions on businesses re-transitioning to the simplified tax system after they have transitioned to the general tax system;
- (iii) the introduction of differentiated tax rates for third-group taxpayers depending on the type of economic activity; and
- (iv) measures to align with Council Directive [2006/112/EC](#)



**Condition No. 3.2: Parliament's adoption of a law to simplify VAT administration for sole proprietors** (a condition for the third tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

Adoption by the Verkhovna Rada of a law simplifying VAT administration for sole proprietors (quarterly reporting instead of monthly; monthly tax invoices instead of daily; preparation of a preliminary tax return for sole proprietors; simplification of the process for unlocking tax invoices).

As of the end of June 2026, the relevant law had not been submitted to parliament.



**Condition No. 3.3:** The Parliament's adoption of a law to bring Ukraine's corporate tax system into compliance with Article 4 of the EU Anti-Tax Avoidance Directive (ATAD).  
(condition for Tranche III)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

The Verkhovna Rada must adopt amendments to legislation aimed at aligning Ukraine's corporate tax system with Article 4 of the EU Anti-Tax Avoidance Directive (Council Directive (EU) [2016/1164](#)).

The plan calls for tightening the rules on corporate group profit taxation: expanding and more strictly enforcing transfer pricing rules, introducing restrictions on the deduction of debt financing costs when calculating corporate income tax—with the option to carry forward undeducted costs to future periods—as well as taxing foreign companies with effective management in Ukraine.

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

The Ministry of Finance published [the](#) relevant [draft law](#) on its website on February 27, but as of June 24, it had not yet been registered with the Verkhovna Rada.



**Condition No. 3.4:** Submit a law to Parliament to align corporate taxation with other provisions of the ATAD (a condition for the third tranche)

**Pillar:** Domestic revenue mobilisation

**Status:** in progress

---

Proposals must be submitted to the Verkhovna Rada to amend legislation aimed at aligning Ukraine's corporate tax system with the EU Anti-Tax Avoidance Directive (Council Directive (EU) [2016/1164](#)), specifically [Article 5](#) (capital gains tax on the withdrawal of assets), [Article 6](#) (General Anti-Abuse Rule), [Articles 7](#) and [8](#) (Rules on Controlled Foreign Companies), and [Articles 9](#), 9a, and [9b](#) (Hybrid Mismatches).

As of the end of June, compliance with this requirement is in progress.



**Condition No. 3.5:** A report has been prepared containing long-term projections of pension expenditures based on the current system and the planned parameters of the pension reform  
(condition for Tranche III)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** in progress

---

The indicator stipulates that the government, in cooperation with the World Bank, the IMF, and the Commission's services, must submit a report containing long-term projections of pension expenditures based on the current system and the parameters of the planned pension reform.

As of the end of June 2026, the Ministry of Social Policy is developing a pension reform, for which a report on projected pension expenditures is to be prepared.



**Condition No. 3.6: Submit to Parliament the draft State Budget for 2027, explaining how the results of the expenditure reviews have been reflected in the budget allocations** (condition for Tranche III)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** in progress

---

Submit to the Verkhovna Rada a draft State Budget of Ukraine for 2027, which must include an explanation of how the results of the expenditure review were taken into account in the budget and reflected in the allocation of expenditures.

The government has already begun working on the draft Law on the State Budget for 2027.



**Condition No. 3.7: Develop a new Public Procurement Strategy for 2027–2030**  
(condition for Tranche III)

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** in progress

This indicator requires the development of a new Public Procurement Strategy for 2027–2030 and its submission to the European Commission as a condition for the third tranche of the Ukraine Support Loan. The strategy should outline the further development of the procurement system following the expiration of the current strategy for 2024–2026, including the implementation of new legislation, further harmonization with the EU acquis, updating the regulatory framework, and the technical development of Prozorro.

For now, the Strategy for Reforming the Public Procurement System for 2024–2026, approved by the Cabinet of Ministers of Ukraine on February 2, 2024, remains in effect, along with the operational plan for 2024–2025.



**Condition No. 3.8: Prepare a draft law on defense procurement, to be developed in 2027 in accordance with the EU acquis (a condition for the third tranche)**

**Pillar:** Sustainability and Quality of Public Expenditures

**Status:** in progress

---

This indicator involves preparing a draft of the future defense procurement law, which is to be developed in 2027 and aligned with the EU acquis, particularly with EU rules on procurement in the defense and security sectors. The rationale is to define in advance the approach to updating the special regime for defense procurement: striking a balance between transparency, competition, security constraints, the speed of procurement, and the protection of sensitive information.

This is important both for the effective use of defense spending and for Ukraine's gradual alignment with EU internal market rules in the defense industry.



**Condition No. 3.9:** The State Audit Service of Ukraine (SASU) must prepare a proposal for a clear organizational and managerial separation of inspection and audit functions (a condition for Tranche III)

**Pillar:** public finance management systems

**Status:** in progress

The State Audit Service is preparing a proposal for a clear organizational and managerial separation between inspection and audit functions within the structure of the State Audit Service.

The indicator stipulates that the State Audit Service must prepare a proposal for a clear organizational and managerial separation of inspection and audit functions. This is necessary to strengthen the system of public financial control: the inspection function must be separated from auditing so that audits better align with a risk-based approach, assess systemic issues, and avoid duplicating inspections. In a broader context, this condition should also clarify the roles and interactions of the Ministry of Finance, the State Audit Service, and internal audit units in the implementation of Ukraine's Plan.



**Condition No. 3.10: Establish 10 new audit committees in accordance with applicable law within key budget-managing agencies** (a condition for Tranche III)

**Pillar:** public finance management systems

**Status:** in progress

---

Establish 10 new audit committees in accordance with legal requirements at the following key budget-spending agencies: the Ministry of Internal Affairs, the Ministry of Energy, the Ministry of Digital Transformation, the 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 Spheres of Energy and Public Utilities.



**Condition No. 3.11: The Ministry of Finance will update the National Internal Audit Standards, aligned with the Global Internal Audit Standards** (a condition for Tranche III)

**Pillar:** public finance management systems

**Status:** in progress

---

Adoption by the Ministry of Finance of a revised national internal audit standard aligned with global internal audit standards.

The indicator calls for the Ministry of Finance to update the National Internal Audit Standards and align them with the Global Internal Audit Standards. This is intended to enhance the quality of internal audit in the public sector, making it more independent, risk-oriented, and useful for managing budget funds. In a broader context, the indicator aims to strengthen internal control and internal audit systems as part of public financial control reform.



**Condition No. 3.12: Adoption by Parliament of a new Customs Code of Ukraine in accordance with the EU Customs Code (condition for the third tranche)**

**Pillar:** public finance management systems

**Status:** in progress

---

As of the end of June 2026, the government's draft law on the new version of the Customs Code of Ukraine (Reg. No. 15295), submitted by the Cabinet of Ministers of Ukraine, is currently in the initial stage of parliamentary consideration following its official registration with the Verkhovna Rada on June 3, 2026. The document, designed to be fully aligned with the EU Customs Code (Regulation No. 952/2013), is undergoing standard procedures in the relevant committees.

An expanded working group has now been formed under the Verkhovna Rada Committee on Finance, Tax, and Customs Policy, involving representatives from the Ministry of Finance, the State Customs Service, the business community, and experts from the EU4PFM program. It will review and prepare the draft law for a first-reading vote. Work will begin on July 7, 2026, and is expected to continue until approximately the end of September 2026, after which the law is scheduled to be submitted to the plenary session of parliament for consideration.



**Condition No. 3.13: Approve the technical requirements for national customs IT systems for processing customs declarations and managing risks** (condition for Tranche III)

**Pillar:** public finance management systems

**Status:** in progress

The development of these systems is a mandatory technical requirement for Ukraine's accession to the EU Customs Union, as they enable Ukrainian databases to "communicate" in a single digital language with Brussels. The new platforms will fully automate the verification of declarations and the analysis of security risks even before goods cross the border, minimizing human error and corruption. For businesses, this means eliminating paper-based document flow, speeding up customs clearance, and reducing lines at the borders. More details on the systems for which technical requirements are to be developed:

- Automated Export System (AES). Technical specifications are being developed based on the European Data Harmonisation standard for component interoperability. The Ministry of Finance is approving requirements that ensure the automatic exchange of messages between Ukrainian customs offices of departure and European customs offices of destination.
- Centralized Customs Clearance (CCI) and the New Import System (NIS). Functional and technical requirements are approved in accordance with the EU Customs Data Model (EU CDM). They provide for a separation of processes: declarations will be submitted to a central hub (CCI), while physical inspection of goods will take place at border or inland customs posts (NIS).
- Security Standards. A new national risk management system is being developed in accordance with the ICS2 Release technical regulations. The requirements approved by the Ministry of Finance mandate that the system accept and instantly process the Entry Summary Declaration (ENS) even before the goods actually cross the border. The technical specifications include the deployment of artificial intelligence algorithms to automatically compare ENS data with international security databases in real time.

As of June 2026, there is limited publicly available information regarding progress in the development and approval of technical requirements for such systems.

**RRR4U**



## Monitoring the Implementation of the IMF Program and EU Assistance



[rrr4u.org](http://rrr4u.org)