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Q3 2026

EU ACCESSION TRACKER

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EXECUTIVE SUMMARY

In its ***EU Accession Tracker***, KSE Institute assesses **Ukraine's progress toward EU membership** across the negotiating clusters, the quarter's key political developments, the legislative agenda in Ukraine, and EU financial support. The Tracker combines formal developments in the accession process with an assessment of progress on the key reforms and legislative commitments that underpin it. The **cut-off date for data and events is September 16, 2026**. The key takeaways from KSE Institute's **Q3 2026 *EU Accession Tracker*** are:

- **Ukraine ends the quarter with two of six clusters open, as measurable progress on chapters and legislation contrasts with limited delivery on rule-of-law commitments.** The Q2 edition anticipated that one to three clusters would be opened from mid-July. Only one, Cluster VI, was opened during the quarter on July 14, bringing Ukraine to seven of 33 chapters; six of eleven Kos-letter laws are signed. Only one of ten Kachka–Kos rule-of-law points is complete. The July government change brought in a new Prime Minister and chief negotiator and led to the withdrawal of 37 EU-integration bills from the Rada, nine of them tied to Ukraine Facility indicators. The Cabinet's target of closing all chapters by end-2027 leaves only months after the Interim Benchmark Assessment Report (IBAR), which is expected in 2027 and without which no chapter can close.
- **Hungary lifted its veto on Cluster VI but continued to block the opening of Clusters II and III, narrowing but not removing the obstacle to future cluster openings.** Budapest withheld consent on Clusters II and III four times, tying it to implementation of the June minority-rights agreement. Article 49 requires unanimity at every stage, so the veto continues to block further cluster openings. Concerns over Ukraine's rule-of-law trajectory also intensified during the quarter amid two corruption cases. The Prosecutor General was dismissed on September 15 after moving against the National Anti-Corruption Bureau of Ukraine (NABU) leadership. This may affect the Commission's autumn enlargement assessment, the IBAR, and financial conditionality.
- **The legislative agenda recovered from the July government change, but progress was uneven.** Technical files were re-registered within weeks, while in September the Rada also advanced two contested measures: the energy regulator independence bill passed first reading, along with a parcel-tax package after an initial defeat two weeks earlier. The bills that have not yet been put to a vote are fewer and more politically sensitive: the Anti-Corruption Strategy and the prosecution and law-enforcement commitments under the Kachka–Kos plan.
- **EU financing continued, but reform delays are increasingly affecting disbursements.** The EUR 28.3 billion defense part of the Ukraine Support Loan has been fully assigned to procurement plans, but only EUR 8.4 billion has been paid. Of the EUR 8.35 billion in Macro-Financial Assistance (MFA), EUR 3.2 billion arrived in June. The EUR 3.7 billion second tranche depends on meeting all 12 conditions and is unlikely to be disbursed before Q4 2026. The Ukraine Plan envelope rose to EUR 40.9 billion with 27 added steps; of this, EUR 21.6 billion net has been paid, and EUR 3.05 billion has been proposed for the eighth installment. Of the 47 Facility steps due by end-Q3, 23 are reported done and 22 are not fulfilled.
- **Three overlapping timelines will determine the Q4 2026 agenda.** The EU MFA's August 31 deadline has already passed with all of its legislative conditions unmet; six Facility steps remain open; and by year-end Ukraine must deliver the conditions for the third MFA tranche, the Ukraine Plan Q4 request, 27 new milestones, and most of the remaining Kachka-Kos commitments. Whether the September acceleration is sustained will become clear from three developments: second readings of the bills that passed first reading in September, the procedure to appoint the next Prosecutor General, and progress on Clusters II and III.
- **In the expert opinion, Anna Shmygol and Yuliya Markuts discuss how Ukraine can design and test its new budgetary framework, aligned with EU requirements.** Implementing Directive 2011/85/EU requires alignment across accounting, forecasting, and fiscal rules within a common framework rather than a single legislative change. The main risk of moving too quickly is a gap between rules and the capacity to apply them.

THE QUARTER IN BRIEF

In Q3 2026, progress on accession was slower than expected at the start of the quarter. Hungary's veto, which had been the main obstacle in H1 2026, narrowed in scope after the opening of Cluster VI but continued to block Clusters II and III. The change of government delayed the legislative agenda. The parliamentary activity picked up in September, but not in time to meet the MFA deadline of August 31. As a result, the pace of Q4 will be increasingly driven by the financing timeline, while the negotiations calendar becomes less decisive.

Ukraine ends the summer with two of six clusters open: I – Fundamentals and VI – External Relations. Clusters II and III have completed screening, but Hungary withheld its consent at COELA (Working Party on Enlargement and Countries Negotiating Accession to the EU) four times this quarter. The opening of these two clusters therefore depends on Budapest; Kyiv's reform record is no longer the immediate constraint. Clusters IV and V were not put to a vote this quarter, but both have completed screening. The Cabinet approved its negotiating positions for them in December 2025, and Ukraine presented its progress to COELA in February 2026.

Cluster	Q3 2026 developments
Cluster I: Fundamentals	**Progress continued, but the core rule-of-law agenda remains incomplete.** Brussels has endorsed the Kachka–Kos plan but has indicated that implementation is too slow. Movement this quarter came mostly at committee level and through appointments to the anti-corruption court. However, appointments to the Constitutional Court have not moved at all. With the Interim Benchmark Assessment Report (IBAR) now in preparation, and given the EU's position that progress on this cluster determines the overall pace of the negotiations, this cluster carries the highest stakes for the process.
Cluster II: Internal Market	**Core internal-market reforms remain stuck despite some procedural movement.** The state-aid bill was reintroduced and passed first reading on September 1. However, the EU macro-financial assistance deadline passed with none of this cluster's key laws in force. The industrial-parks law, now awaiting the President's signature, came closest.
Cluster III: Competitiveness & Inclusive Growth	**Progress was tangible, but most major files remain only partly completed.** The Customs Code and the simplified-insolvency bill passed first reading, though for the Customs Code this largely reflects restoration of the position reached before the government change and not advancing beyond it. The remaining files are further behind: the Labour Code has not been resubmitted to the Rada, and the rest are either awaiting first reading or are ongoing commitments without a set deadline.
Cluster IV: Green Agenda & Sustainable Connectivity	**Two priority laws were adopted in Q3, but the most difficult energy files remain unresolved.** Two of the Kos-letter priorities became law since the Q2 cut-off (rail safety and district heating), and two more are awaiting President's signature, making this the best-performing cluster on the priority list. Regulator independence, which had not moved since spring, has passed first reading. On the institutional side, Ukraine met its Facility commitment to designate the electricity market operator.
Cluster V: Resources, Agriculture & Cohesion	**Progress in Q3 was limited to institutional steps, and no major legislative deliveries were completed.** The future CAP (Common Agricultural Policy) paying agency was designated, but it is still years away from full accreditation; the deforestation traceability bill passed first reading. Cluster V carries the largest fiscal stake for Ukraine.
Cluster VI: External Relations	**Cluster VI was formally opened on July 14, with Kyiv requesting no transitional arrangements.** The remaining gaps are narrow and mostly relate to enforcement capability. Only one benchmark requires legislation—Foreign Direct Investment (FDI) screening—but it has not seen any progress for a year.

Most of the quarter's metrics advanced, but progress was uneven. Ukraine has seven of 33 negotiating chapters open, up from five at the end of June, and two of six clusters open. Six of the eleven Kos-letter laws are signed, up from five at the end of June (the Q2 edition's table showed three signed and two awaiting signature), and one of the ten Kachka–Kos rule-of-law points is complete. Of the nine Facility steps missed in the Q4 2025 cohort, three have been completed, and six remain open inside the twelve-month grace window. The July government change removed 37 EU-integration bills from the Rada's agenda. Nine of them relate to Ukraine Facility indicators: three have been re-registered by the new Cabinet, four are carried by parallel MP or committee bills, which were not affected by the withdrawal, and two have no replacement. In addition, there was no movement on the Constitutional Court appointments since the plan was signed.

Ukraine's July government transition changed the leadership of the accession process at a particularly sensitive point in the negotiations. On July 14, two days after President Zelenskyy said the government needed a "reset," the Rada dismissed the Svyrydenko government, and two days later it confirmed Naftogaz's former CEO, Serhii Koretskyi, as Prime Minister with 289 votes, following a nomination from President Zelenskyy. Vsevolod Chentsov, Head of Ukraine's Mission to the EU, exchanged posts with Taras Kachka to become the new Deputy PM for European and Euro-Atlantic Integration, with a new chief negotiator in place. In their September meeting, Chentsov and Enlargement Commissioner Marta Kos discussed the "fulfilment of commitments made as part of the EU accession negotiations" and the importance of "consistent reform implementation." The emphasis on commitments and reform continuity also underscored that the change in Ukraine's negotiating team did not alter the reform agenda agreed with the EU. Meanwhile, Kachka moved to head the Mission to the EU and kept the trade-representative portfolio, preserving some institutional memory, but roughly half of the working-group heads in the negotiating structure changed.

The dismissal of the government had legislative consequences for the rest of the quarter. Under the Rada's procedure, every government bill that had not yet passed first reading was automatically withdrawn from consideration when the Cabinet's powers terminated; 37 EU-integration bills were withdrawn in this way on July 16. They included the Labor Code and the Customs Code, both of which the Q2 edition had recorded as progress.

The new Cabinet set itself an ambitious set of EU-integration deadlines for 2026–27. On August 17, the Cabinet approved its 2026–2027 Program of Activity and sent it to the Rada, committing Chentsov to opening negotiations on all six clusters and readiness to close all chapters by the end of 2027, concluding the Agreement on Conformity Assessment and Acceptance of Industrial Products (ACAA) by the end-2026, submitting a SEPA (Single Euro Payments Area) accession application, and securing an OECD (Organisation for Economic Co-operation and Development) accession roadmap. The Irish presidency plans to open one cluster at each meeting, in sequence. With Hungary still blocking Clusters II and III, the process cannot yet move on to Clusters IV and V.

External financing expanded further this quarter but became increasingly tied to delivery of reforms. On July 30, the Council of the EU approved amendments to the Ukraine Plan, unlocking an additional EUR 8.35 billion for 2026 and adding new conditionalities focused on the rule of law and anti-corruption. The revised Plan adds 27 new reform milestones, raises the total indicator count from 146 to 173, and now requires that all remaining reforms be completed by Q3 2027 for Ukraine to claim its final Facility installment. EU macro-financial assistance ran in parallel: of the EUR 16.7 billion in 2026 budget support under the EUR 90 billion USL (Ukraine Support Loan), EUR 8.35 billion flows through the Facility and EUR 8.35 billion through MFA, both subject to agreed policy conditions and monitoring.

The pattern identified in the Q2 edition, in which technical bills advanced while contested ones stalled, persisted until September and was only partly reversed thereafter. Technical bills were re-registered within weeks of the government change, whereas contested economic files advanced only in the first half of September, after the August 31 MFA deadline had passed, and the prosecution and law-enforcement commitments have not yet been put to a vote. Q4 therefore begins with a backlog of withdrawn bills to re-register, second readings to complete, and 27 new Plan milestones to meet (see Legislation and Forward Look).

POLITICAL AND POLICY CONTEXT

Date	Event	Why it matters
Jul 1	Ireland begins its EU Council presidency	Ireland named Ukraine a priority of its six-month presidency and pledged a concrete plan to open the remaining clusters.
Jul 3	Hungary lifts its objection to Cluster VI	The Magyar government dropped its outright opposition to Ukraine's membership, allowing Cluster VI to be opened.
Jul 7	NATO Summit (Ankara)	Allies pledged at least EUR 70 billion in military support for 2026 and the same amount for 2027.
Jul 8	European Parliament adopts its annual Ukraine report	Parliament endorses Ukraine's reform record and the June 2026 opening of the fundamentals cluster, and backs predictable multiannual EU financing instead of year-by-year decisions. It also rejects US pressure to hold elections during the war, tying the election issue to the lifting of martial law.
Jul 14	Cluster VI opened	Ukraine reaches seven of 33 chapters opened. Kyiv requested no transitional arrangements; foreign-policy alignment was put at 99%.
Jul 14–16	Government change in Kyiv	The Rada dismissed the Svyrydenko government and confirmed Serhii Koretskyi as Prime Minister. All government bills that have not yet passed first reading were withdrawn on July 16, of which 9 are tied to Ukraine Facility indicators.
Jul 17, 22; Sep 1, 8	Hungary blocks Clusters II and III (four votes)	Ukraine passed technical screening for both clusters, but opening still requires unanimity, and Hungary withheld it across four consecutive votes. Budapest ties its consent to the June minority-rights agreement.
Jul 23	Council adopts the 21st sanctions package	218 new designations, the largest batch in four years. The package also creates new legal bases reaching facilitators outside Russia, including an optional blanket third-country ban on crypto-asset services.
Jul 30	Council amends the Ukraine Plan	EUR 8.35 billion of additional financing for 2026 and 27 was routed through Ukraine Facility; 27 new reform steps added.
Aug 19	NABU announces Operation Forrest Gump	The case alleges a criminal organization involving MPs and officials of the Office of the President. It is the first of two scandals that now weigh on the Fundamentals assessment.
Aug 23–25	Large-scale leaders' summit in Kyiv	Over a dozen leaders visiting for Independence Day made concrete military-technical commitments (air defense, missiles, and sanctions).
Aug 24	Commission approves EUR 6.1 billion for Ukraine's defense	The funding was approved for air and missile defense systems, ammunition, and radars, following a sharp rise in Russian strikes.
Aug 29	Iceland votes against resuming accession talks	The "no" won 52.8% to 47.2%, with a turnout of 82.5%. Proponents of accession argued a security-first case for enlargement, but lost to fisheries and sovereignty concerns.
Aug 31	EU MFA deadline passes	The legislative conditions for the EUR 3.7 billion second tranche were unmet; the tranche is disbursed only if all conditions are met.
Sep 6	AfD wins the Saxony-Anhalt state election	The AfD took 43.8%, its strongest result in any German state election, but fell short of a majority. The party is anti-EU and pro-Russian, and opposes aid to Ukraine.

Sep 7–15	Operation Carthage; dismissal of the Prosecutor General	NABU and SAPO (Specialized Anti-Corruption Prosecutor's Office) allege that Prosecutor General's Office officials protected scam call centers. Prosecutor General Kravchenko resigned on Sep 7 and was dismissed on Sep 15 after an attack on the anti-corruption institutions.
Sep 11	Commission approves an additional EUR 6.1 billion defense schedule	The EUR 28.3 billion defense window is now fully assigned; EUR 8.4 billion has been paid.
Sep 13	Swedish general election	The Social Democrat-led bloc won 175 of 349 seats. The Q2 edition had flagged the vote as a low-to-medium risk for enlargement spending.

The Irish presidency began on July 1 with a pledge to open all remaining accession clusters. As the Q2 edition anticipated, Ireland made Ukraine a priority from the start. The country will hold the presidency until the end of 2026. At a joint press conference with Zelenskyy in Dublin, Prime Minister Micheál Martin pledged to secure the political, financial, and military support for Kyiv in its fight against Russian aggression, and confirmed that pressure on Russia would intensify through new sanctions packages (including the 21st package, which was being prepared at the time). He added that the cluster pledge covers Moldova as well as Ukraine.

Hungary softened its position on Ukraine's accession but continued to block further cluster openings. The Q2 edition described the Hungarian obstacle as "now gone" and rated the residual risk as low, but that assessment proved premature. Péter Magyar's government has dropped its outright opposition to Ukraine's membership but still opposes fast-tracking it. Hungary lifted its objection to Cluster VI on July 3, and the cluster opened on July 14. On July 17, however, Budapest declined to approve the screening results for Clusters II and III, offering only to advance Cluster III for Moldova. Other member states rejected the proposal to advance Moldova without Ukraine. The item failed again on July 22, September 1 and September 8, forcing the cancellation of the September intergovernmental conference and derailing the Irish presidency's plan to open one cluster per month through end-2026.

Budapest is now tying further cluster openings to implementation of the June minority-rights agreement. Under the bilateral agreement that accompanied the June unblocking, Kyiv committed to restore minority-language education, to expand Hungarian-language, cultural and administrative rights, and to write those guarantees into its accession action plan and domestic legislation. Since September 1, Budapest has conditioned its consent on "demonstrable progress" on those commitments. The remaining obstacle lies outside the screening process, as both clusters have completed it. Meanwhile, the government is working on the legislative amendments that were agreed upon in June; in September, Kyiv sent a draft law giving effect to the education commitments both to the Commission and the Hungarian side. Whether a draft law is enough for Budapest to count as "demonstrable progress" remains an open question. A planned Zelenskyy–Magyar meeting has still not taken place. At the same time, Kyiv contests the linkage itself: Chentsov has called tying minority rights to cluster openings "wrong" and contrary to the merit principle. Commissioner Kos has publicly stated that "Ukraine has delivered. We should deliver too." Much also depends on whether the other member states keep refusing to advance Moldova alone; if that position softens, Ukraine will lose the leverage that the coupling provides.

The Hungarian blockade has added momentum to a broader push to limit one-nation vetoes in the EU's decision-making, but such changes still require unanimity. On September 1, eleven member states (Austria, Belgium, Denmark, Finland, France, Germany, Luxembourg, the Netherlands, Romania, Spain and Sweden) wrote to High Representative Kaja Kallas asking for limits on the ability of individual member states to block foreign-policy decisions. They called for constructive abstention, an end to linking foreign-policy votes to unrelated disputes, and a case-by-case recourse to qualified majority voting under the Article 31 passerelle. None of this changes the accession veto, as Article 49 keeps unanimity at every stage of enlargement, and the passerelle itself can only be activated unanimously. However, the proposed no-linkage principle directly addresses the leverage that Viktor Orbán used before losing power in April, when he blocked the EUR 90 billion Ukraine loan over the unrelated Druzhba dispute.

Enlargement Commissioner Marta Kos outlined the Commission's planned changes to the accession process on August 25 ahead of the October European Council. The discussion covers four areas: internal reform without treaty change, including leaner decision-making and a narrower scope for national vetoes; democratic safeguards against post-accession backsliding; a revised methodology for gradual integration; and transitional measures to protect the EU budget. The gradual-integration debate that the Q2 edition tracked through the Merz proposal and the Franco-German non-paper, has now moved into the Commission's agenda. Ukraine has rejected the earlier models; however, the implications of the Commission's version will depend on whether gradual integration is designed as a step towards full membership or an alternative to it.

Two high-level corruption cases in a single month added a separate risk to Ukraine's accession track: the Fundamentals assessment and the preparation of the IBAR. On August 19, NABU announced Operation Forrest Gump, targeting an alleged criminal organization involving MPs and officials of the Office of the President. In early September, Operation Carthage alleged that Prosecutor General's Office officials protected scam call centers. Prosecutor General Ruslan Kravchenko submitted his resignation on September 7. On September 14, he signed a notice of suspicion against NABU Director Semen Kryvonos, which NABU and SAPO described as part of a systematic attack on the independent anti-corruption bodies. On September 15, the Rada consented to his dismissal with 317 votes and the President signed the decree. The Commission declined to comment on individual cases, while restating zero tolerance for corruption.

The cases matter for accession in three areas: the autumn enlargement package, the Cluster I benchmarks including the IBAR, and financial conditionality. Until Ukraine receives a positive IBAR for Chapters 23 and 24, no negotiating chapter can be provisionally closed, making the rule-of-law record relevant to progress across the negotiations. Rule-of-law performance is also a disbursement condition under the Ukraine Facility. The cases show that the anti-corruption institutions work and can operate against senior officials, but a sitting Prosecutor General's move against the NABU leadership raises the question of institutional independence that the benchmarks test.

The procedure used to appoint Kravchenko's permanent successor will now matter for the EU's assessment. Kachka–Kos point 3 commits Ukraine to a new procedure for selecting and dismissing the Prosecutor General. However, bill No. 15343 outlining the new procedure has not had a first-reading vote (see Legislation). An appointment under the existing procedure would leave that reform outstanding; but adopting and using the new procedure would instead illustrate progress on the commitment. The Commission's enlargement package will provide the first formal indication of how it assesses the episode.

Two elections this quarter show that member-state politics, highlighted in the Q2 edition, still matter for enlargement. On September 6, the far-right AfD won the Saxony-Anhalt state election with 43.8%. This is its strongest result in any German state election, though still short of a majority. Meanwhile, support for Chancellor Merz's CDU has fallen to 17.2%. The AfD is anti-EU and pro-Russian, and opposes further aid to Ukraine. The result does not alter the composition of the Bundestag or, on its own, the balance of power in the Bundesrat, so its immediate impact on federal policy is limited. It nevertheless increases pressure on Merz and the CDU as the AfD gains nationally, potentially making issues such as further military support for Ukraine more politically difficult to sustain. The outcome was different in Sweden, where the Q2 edition had rated the election as a low-to-medium risk. The Social Democrat-led opposition won over Prime Minister Ulf Kristersson's four-party right-wing bloc. The Sweden Democrats lost ground, while Magdalena Andersson, leader of the Social Democrats, is expected to form the next government. Support for Ukraine is broadly shared across the main Swedish parties, so the result is more relevant for Sweden's position in the EU budget negotiations than for its support for Ukraine. Latvia elects a new parliament on October 3, a vote the Q2 edition rated as low-risk given the broad pro-Ukraine consensus there.

Beyond Ukraine, developments elsewhere in the enlargement process pointed in opposite directions: Iceland rejected accession talks, while Armenia announced its intention to apply. Icelanders rejected the resumption of EU accession negotiations on August 29 by 52.8% to 47.2% with a turnout of 82.5%. The government, which had campaigned on geopolitical insurance and a "now or never" framing, will instead deepen the European Economic Area relationship. On August 25, Nikol Pashinyan told the Armenian parliament that Armenia would begin the process of applying for EU membership "in the near future," with a referendum only after Brussels responds. This is an announcement of intent, not an application, and Armenia's Eurasian Economic Union membership remains legally incompatible with EU accession. The Icelandic vote is relevant to Ukraine because it shows that geopolitical arguments for closer integration can still lose to domestic concerns such as sovereignty and sectoral interests.

Allies used the NATO summit in Ankara and the Independence Day meetings in Kyiv to reaffirm long-term support for Ukraine. At Ankara on July 7, allies reaffirmed their intention to provide Ukraine with at least EUR 70 billion in military aid in 2026 and a similar amount in 2027, and noted in the final declaration that Ukraine "contributes to transatlantic security." Independence Day meetings focused more on defense production. On August 24, a group of European leaders, joined by European Council President Costa, visited Kyiv to mark the 35th anniversary of independence, reaffirmed support for Ukraine's EU accession course and met as the "Coalition of the Willing" (30 countries, co-chaired by the UK and France). The commitments centered on air defense and the development of production capabilities in Ukraine. The same day, the Commission approved a EUR 6.1 billion procurement schedule under the Ukraine Support Loan (see Financial Support & Conditionality). These production commitments also matter for accession: Q2 edition argued that financing joint production "directly affects defense-industrial alignment within future clusters," and licensing and localization continue that shift.

The 21st sanctions package, adopted on July 23, introduced new measures targeting both Russian actors and facilitators in third countries. It adds 218 designations (48 individuals and 170 entities) and creates two new legal bases. The first is an optional blanket ban on crypto-asset services from third countries; the second is a power to prohibit transactions with third-country refineries processing Russian crude, which was applied to a Georgian facility at Kulevi. Ukraine aligns its own sanctions with EU packages as part of the foreign-policy alignment assessed under Chapter 31, making each new package an additional alignment task for Kyiv. The crypto provisions also overlap with an outstanding reform on the Ukrainian side: the crypto framework bill (No. 10225-d) and the travel-rule step due this quarter (see Annex, step 4.16).

The EU's own economy, which the Q2 edition identified as one of the factors shaping the political environment for enlargement, improved somewhat. Germany is showing tentative signs of emerging from its prolonged stagnation. Its GDP rose 0.4% q-o-q in Q1 2026 and 0.3% in Q2, after growth of only 0.2% for 2025 as a whole, and ifo Institute revised its September forecast for 2026 growth to 1.4%, from 0.8% previously. On September 7, Eurostat revised eurozone Q2 2026 GDP growth upward to 0.6% q-o-q from the 0.4% flash estimate, the strongest quarterly expansion since Q2 2022 despite the energy shock triggered by the US–Iran war. Households maintained consumption by drawing on savings instead of cutting spending, although much of the revision was concentrated in Ireland and reflected multinational intellectual-property flows. The Q2 edition argued that an energy-driven cost-of-living squeeze could narrow the political space for enlargement. The stronger growth figures somewhat ease that risk, but they do not yet show that the pressure from energy prices and household costs has passed. The energy-shock risk therefore remains medium (see Forward Look).

LEGISLATION

The government change set the baseline for the quarter's legislative record. Of the nine Facility-linked bills that were withdrawn due to it, three were re-registered by the new Cabinet, four are carried by parallel MP or committee bills, which a government resignation does not affect, and two have no replacement (see the table below). However, not all withdrawn bills were re-registered, particularly among the accession-related bills that are not directly tied to Ukraine Facility indicators, such as the Labour Code. By mid-September, the legislative agenda had largely returned to where it was in June, except for the two Facility-linked bills.

Withdrawn government bill	UF step	Successor bill	Status as of Sep 16
Re-registered by the new Cabinet (3)			
No. 14328 (SEPA, liability)	4.9	No. 15501 (government)	In committee
No. 14326 (SEPA, Civil Code)	4.9	No. 15503 (government)	Committee opinion given 14 Sep
No. 14033 (High Anti-Corruption Court)	4.14	No. 16043 (government)	In committee
Carried by a parallel MP or committee bill (4)			
No. 14345 (state aid)	6.9	No. 15437 (MPs)	First reading passed Sep 1
No. 15004 (simplified insolvency)	3.7	No. 15024 (MPs)	First reading passed Sep 16
No. 14327 (SEPA, main bill)	4.9	No. 14327-d (committee)	Awaiting first reading
No. 15230-1 (Anti-Corruption Strategy)	4.5	No. 15230-d (committee)	Awaiting first reading
No replacement in the Rada (2)			
No. 14344 (merchant shipping)	11.5	None	Second withdrawal: predecessor No. 11341 recalled in July 2025
No. 14109 (liability for occupational-safety violations)	Companion to 7.21	None	No new bill registered

In Fundamentals, where the European Council has said that progress will "determine the overall pace of the negotiations," the quarter's record was mixed. On July 8, the European Parliament adopted its Ukraine Report with a resolution that endorsed the Kachka–Kos plan while noting that it was only 15% implemented and urging faster delivery. The figure matches the second Membership Check assessment of June 23, which scored the plan at 15 out of 100 (a weighted score of partial progress), up from the 9 reported in the Q2 edition. Chapters 23 and 24 contain 85 interim benchmarks, of which Kachka–Kos covers 16, so the actual completion rate against the full workload is lower than the score for the plan alone suggests. Ukraine and the European Commission have begun preparing the IBAR, which is expected in 2027, and Chentsov and Gert Jan Koopman discussed the interim benchmarks in August. Progress on individual reforms remained uneven. The consolidated Anti-Corruption Strategy (No. 15230-d) cleared the committee with a first-reading recommendation on July 29, but has not been voted on yet. The Q2 edition flagged that the government's draft omitted the provision letting NABU and SAPO act against MPs without the Prosecutor General's prior approval (which the EU benchmarks treat as mandatory), and the new bill restores it as a commitment. The civil-service competitions bill (No. 13478-1), which would restore merit-based recruitment in phases from September 2026, passed first reading in April but still awaits second reading. The Commission also rejected Ukraine's evidence on the civil-service HR system as insufficient. The President appointed two new High Anti-Corruption Court (HACC) judges on June 2, 2025; 16 more were appointed on August 21, 2026. However, the Constitutional Court appointments have seen no movement since the plan was signed.

In the Internal Market, the state-aid control bill was withdrawn with the government, but was reintroduced within the quarter. Draft Law No. 14345 was withdrawn in July when the government changed; a new MPs' bill, No. 15437, was accepted as a basis on September 1, although it will need re-approval by the European Commission. Beyond state aid, this cluster carried the heaviest load under the EU MFA's August 31 deadline, and that deadline passed with its legislative conditions unmet. The digital-platform income tax passed the Rada in June but remains unsigned by the President over MP-added provisions on monitoring politically exposed persons; the removal of the parcel-tax exemption and its companion Customs Code amendment were voted down at first reading on September 1, re-tabled as No. 16051-1 and No. 15460 respectively, and passed first reading on September 16. However, second reading and signature are outstanding, and the mechanism itself would apply no earlier than July 2027. The bill that progressed the most was the industrial-parks bill (No. 12117), which carries the public-service-obligation (PSO) provisions: it was adopted as a whole on September 2 and sent to the President on September 7 (see Annex, step 6.7). Three government bills. Three government bills linked to SEPA accession ("financial visa-free") linked to SEPA accession ("financial visa-free") were withdrawn in July, but the main bill remained in parliament through the committee's own version, No. 14327-d. The bill was registered on April 6 and cleared by the committee on April 7, so it was unaffected by the withdrawal of government bill No. 14327; however, it still awaits first reading.

In Competitiveness and Inclusive Growth, the new Customs Code returned to the Rada, while the Labour Code remained pending. The new Customs Code was re-registered as No. 15450 after its withdrawal and passed first reading on August 19. The Labour Code's re-submission is reportedly under preparation at the Ministry of Economy, but it has not returned to the Rada yet; unlike the bankruptcy reform, it is not tied to a Ukraine Facility benchmark, but a step in the National Programme for the Adoption of the EU acquis (NPAA). A simplified-bankruptcy bill for micro and small businesses No. 15024 passed first reading on September 16, six months after its committee recommendation in March. The parallel government bill, No. 15004, fell in July and was not re-registered; meanwhile, state-owned enterprise reform remains an ongoing commitment.

In Green Agenda and Sustainable Connectivity, two priority laws were completed, and the regulator bill advanced. District heating (No. 14067) was adopted on July 15 and signed as Law No. 4937-IX on July 24; railway safety (No. 14174) was signed on June 30. NEURC (National Energy and Utilities Regulatory Commission) independence bill No. 14282, registered in December 2025 and stuck in committee for nine months amid reported political blocking, passed first reading on September 16; it provides public-law-entity status for the regulator and competitive selection of commissioners with EU participation, and still requires a second reading and signature. Parliament adopted the renewable-energy permitting bill (No. 14271) on September 2, and it is now being prepared for signing. NEURC designated Ukraine's first nominated electricity market operator (NEMO) on August 18, meeting its Facility deadline.

In Resources, Agriculture and Cohesion, progress was largely institutional. Ukrderzhfond was formally designated as the CAP-style Paying Agency in early July, which is a prerequisite for eventual access to EU farm support. Full accreditation of the institution is a target for 2027–28. A wood and agricultural-product traceability bill (No. 15352) which implements the EU's anti-deforestation rules passed first reading on September 16 with 260 votes, and the committee is due to prepare it for second reading by September 30; it builds on two Cabinet pilot resolutions from November 2025 and May 2026. No major Cluster V legislative deliverable closed this quarter, but the cluster carries the largest direct fiscal exposure of the six: it bundles the CAP and cohesion policy, the EU's two biggest spending programs. CEPS analysis estimates Ukraine's eventual claim at roughly EUR 10–14 billion a year in CAP support, in addition to an estimated EUR 4.8 billion a year in cohesion payments. This helps explain why member states are watching this cluster closely in the 2028–34 MFF (Multiannual Financial Framework) negotiations, which the Q2 edition as central to how the costs of a larger Union will be financed.

In External Relations, Cluster VI formally opened for Ukraine on July 14. At the third EU–Ukraine Accession Conference in Brussels Ukraine's delegation stated that it is not requesting any special adaptations, transitional arrangements or transition periods for any chapter or benchmark under this cluster. In Chapter 30, the closing benchmarks require alignment with EU dual-use export controls and FDI screening, and an action plan reconciling all of Ukraine's international agreements with the acquis. On FDI screening, an Interagency Commission has been created, but the underlying law (No. 14062) has not seen any progress since September 2025. In Chapter 31, Minister Sybiha put Ukraine's foreign-policy alignment with the EU at 99% on opening day. However, a funded national strategy against firearms and explosives smuggling with a demonstrated enforcement record is still needed to close the benchmark and bring alignment to 100%.

The "Kos letter" singled out 11 laws for priority adoption by the Rada. The letter was sent by EU Enlargement Commissioner Marta Kos to Verkhovna Rada Speaker Ruslan Stefanchuk in late March 2026; it urged parliament to accelerate a set of EU-integration reforms, several of which had already slipped past their original 2025 deadlines. Many of the laws also overlap with Ukraine Plan commitments, linking their adoption to both accession progress and, in several cases, EU financing. Six of eleven are adopted and signed and two more are awaiting signature.

Draft law	Reform	Status as of Sep 16, 2026[1]
No. 14005	Enforcement & digitalization of court decisions	Adopted & signed (Law 4833-IX) Q2 edition: no change
No. 12087-d	Electricity Integration Package	Adopted & signed (Law 4834-IX) Q2 edition: no change
No. 14030	Deregulation of businesses	Adopted & signed (Law 4840-IX) Q2 edition: no change
No. 13165-2	Judges' integrity declarations	Adopted & signed (Law 4905-IX) Q2 edition: Adopted, awaiting signature
No. 14174	Railway safety & interoperability	Adopted & signed (Law 4904-IX) Q2 edition: Adopted, awaiting signature
No. 14067	District (centralized) heat supply	Adopted & signed (Law 4937-IX) Q2 edition: Awaiting second reading
No. 12117[2]	Public service obligations (industrial parks)	Awaiting signing by the President Q2 edition: Awaiting second reading
No. 14271	Permitting for renewables	Awaiting signing by the President Q2 edition: Preparing for second reading
No. 13478-1	Restoration of civil-service competitions	1st reading passed Apr 29; awaiting 2nd reading Q2 edition: Preparing for second reading
No. 14282	Independence of NEURC	1st reading passed Sep 16; awaiting 2nd reading Q2 edition: On committee review
No. 14345 → No. 15437	Restoration of state-aid control	Withdrawn Jul 16; replaced by MPs' bill registered Jul 22; 1st reading passed Sep 1 Q2 edition: Repeated first reading

[1]Shading: green — adopted and signed; blue — adopted, awaiting signature; amber — awaiting second reading.
[2]As noted in the Q2 edition, the Kos letter originally referred to Law No. 4020 (on companies that shall not be privatized); the public-service-obligation articles were included in draft law No. 12117 via amendments.

The 10-point Kachka–Kos rule-of-law plan is a separate and broader agenda from the 11-law Kos letter. Signed December 11, 2025, in Lviv by Commissioner Kos and then-Deputy PM Kachka, it contains commitments rather than specific bills in every case, with implementation due by the end of 2026. Implementation remains limited: only one of the ten points is complete, while progress on most of the others is only partial:

Priority reform	Status
1. Criminal Procedure Code (CPC) and high-level corruption cases	**In the legislative stage:** Draft Law No. 15333 and companion bills are in the Committee; amendments on procedural deadlines, statutes of limitation, NABU/SAPO jurisdiction, and case transfers have not been adopted
2. NABU access to independent forensic examinations	**In the legislative stage:** Draft Law No. 15569 has been registered
3. Prosecutor General selection and dismissal	**In the legislative stage:** Draft Law No. 15343, introduced by MP Anastasiia Radina in June, proposes changes to the appointment and dismissal procedure
4. Merit-based selection of prosecutors	**Outstanding:** new competitive rules for appointments and transfers to managerial and other prosecutorial positions remain to be adopted
5. State Bureau of Investigation (SBI) reform	**In the legislative stage:** Draft Law No. 13602 and its alternatives have been in committee since December 2025, when they were pulled from the agenda; the President requested reform proposals in January and the government has signaled a bill of its own later in 2026
6. Constitutional Court and High Council of Justice appointments	**Partially implemented**: two High Council of Justice (HCJ) members were appointed in March, but the Constitutional Court appointments covered by the commitment remain outstanding.
7. International experts in HQCJ selection	**Outstanding:** the previous international-expert mandate expired in 2025; a mechanism to restore their role has been proposed, but not yet implemented. MPs' Draft Law No. 13382 has been pending since June 2025; the Cabinet approved its own bill on September 9; it is not yet registered in the Rada.
8. Judges' integrity declarations and enforcement of court decisions	**Implemented:** the legislation on judges' integrity declarations and digitalization of court-decision enforcement has been adopted and signed
9. Anti-Corruption Strategy and State Program	**Delayed / in legislative stage:** the original Q2 2026 deadline was moved to Q3 2026; due end-September. The consolidated Strategy bill, No. 15230-d, has received a committee recommendation for first reading but has not yet been adopted
10. Internal controls against high-level corruption	**Outstanding:** the planned strengthening of internal audit, corruption-risk management and related internal-control mechanisms has not yet been completed

Delivery has so far been strongest on the judiciary, while the prosecution and anti-corruption side of the plan is furthest behind. Operation Carthage shows why these commitments matter: in September, NABU and SAPO charged a unit head in the Prosecutor General's Office and four others with allegedly protecting fraudulent call centers, and within days the Prosecutor General resigned. The case suggests that the risks the plan targets sit inside the prosecution service itself and are not just a question of institutional design. That makes transparent leadership appointments, competitive career progression, and stronger internal controls central to how credible the anti-corruption system is. Most remaining commitments now depend on parliament adopting bills, rather than drafting new policy. With the end-2026 deadline approaching, progress will largely depend on how quickly those bills move through the Rada.

September partly broke the pattern described in the Q2 edition. Less contentious bills tended to advance, while reforms that constrained political or economic interests were more likely to stall, and that remained broadly true through most of Q3. But within about two weeks of the missed MFA deadline, bills on NEURC independence, the parcel tax and restoration of state-aid control all passed first reading. The parcel tax also received 267 votes (out of 226 necessary) just two weeks after an earlier failure. The timing suggests that clear financing consequences can accelerate parliamentary action. The files that have still not reached the floor are more politically sensitive: the Anti-Corruption Strategy, Prosecutor General selection, Criminal Procedure Code amendments and SBI reform, while no bill has been registered on the prosecutors' disciplinary system. These reforms are less about economic interests and more about limiting political influence over law enforcement. At the same time, the bottleneck may lie partly in committee rather than in the Rada as a whole: on September 1, MPs placed the CPC, Prosecutor General and SBI bills on the agenda with 244 votes despite the Law Enforcement Committee recommending against them.

The Annex gives the status of every 2026 Facility step; the Forward Look sets out what the Q4 calendar requires of these bills.

FINANCIAL SUPPORT & CONDITIONALITY

EU financing kept flowing in Q3, but a major part of it is conditional, and the quarter's main budget-support tranche did not arrive. All figures below refer to the Ukraine Support Loan, whose 2026 envelope is delivered via three channels: Macro-Financial Assistance (MFA), a Ukraine Facility top-up, and a separate defense track. No financial support was received in Q1 2026 through any of these channels and EUR 9.9 billion in Q2.

The defense part of the EUR 90 billion Ukraine Support Loan amounts to EUR 28.3 billion in 2026. Disbursement is contract-backed: the Commission first approves a "product schedule", Ukraine then submits signed procurement contracts, and the Commission pays against them. On the approval side, the Commission has now assigned the whole EUR 28.3 billion envelope to specific procurement plans: roughly EUR 6 billion for drones in June, EUR 10 billion for drones, missiles and fighter jets in July, EUR 6.1 billion in August for air and missile defense, ammunition and radars, and a final EUR 6.1 billion on September 11 for air defense including PAC-3 interceptors for Patriot systems. Three payments have arrived so far— EUR 3.9 billion on June 30 under the ~EUR 6 billion drone schedule, EUR 1 billion on July 15, and EUR 3.47 billion on July 30 covering the remainder of the drone schedule plus long-range drones, missiles and Gripen fighters—for a total of EUR 8.4 billion. The remaining ~EUR 20 billion will be released contract by contract as Ukraine signs with suppliers and the Commission verifies the contracts. The two totals differ because approvals measure allocations, while payments measure how fast contracts can be signed and verified, and only the second turns into deliveries.

The MFA part amounts to EUR 8.35 billion for 2026, paid in three condition-based tranches under a Memorandum of Understanding (MoU) signed in June. The first EUR 3.2 billion arrived on June 25 after seven conditions were met: three submissions to parliament (parcel-tax and digital-platform bills, a new Customs Code), in addition to the three-year extension of the 5% military levy, a public-investment-management framework, an updated Public Finance Management strategy and the appointment of a permanent head of the Customs Service. The second tranche of EUR 3.7 billion, originally expected in September, has twelve conditions, with the main implementation challenges concentrated among those requiring parliamentary approval. Of its seven non-legislative conditions, four are confirmed done, one was met after the deadline, and two State Tax Service plans remain unconfirmed. The parliamentary conditions were not met: the digital-platform tax remains unsigned over MP-added provisions on monitoring politically exposed persons (PEPs), which would have to be removed; the parcel-tax exemption bills were voted down on September 1 and passed first reading only on September 16; the property valuation law awaits second reading; and the Rada failed to appoint the three missing experts to the Accounting Chamber selection committee, with the draft resolution since withdrawn. The ATAD (Anti-Tax Avoidance Directive) Article 4 bill, a submission-only

#	Condition (MoU Annex I)	Status
2.1	Submit to the Rada a bill aligning corporate tax with Art. 4 of the EU Anti-Tax Avoidance Directive (ATAD)	**Met late.** Government bill No. 16036 was registered in the Rada on September 4, after the Aug 31 deadline, and is under committee review.
2.2	Rada adopts a law taxing income earned via digital platforms	**Stuck.** Bill 15111-d was adopted June 9 and sent to the President June 12. It is still unsigned.
2.3	Rada adopts a law ending the tax exemption for imported parcels (except security and defense goods)	**In progress.** Bill 16051-1 passed first reading on September 16 and is being prepared for second reading.
2.4	Rada adopts a property valuation law	**In progress.** Bill 13435 passed a repeat first reading on June 30 and awaits second reading.
2.5	State Tax Service adopts a roadmap to improve VAT compliance management	**Unconfirmed.**
2.6	State Tax Service adopts a tax compliance improvement plan	**Unconfirmed.**
2.7	Secondary legislation or guidance separating public investment from other capital spending, for the 2027 Single Project Portfolio (the government's list of public investment projects)	**Met after the deadline.** Ministry of Finance order No. 487 of Sep 15 approved methodological recommendations.
2.8	Cabinet adopts a concept for a single IT ecosystem for public investment management	**Done.** Cabinet order 547-p of June 4, 2026.
2.9	Cabinet adopts the Budget Declaration 2027–2029 with baseline and active-policy scenarios	**Done.** Cabinet resolution No. 793 of June 17, 2026.
2.10	Cabinet decision on 2026 spending reviews (including housing and veterans' policy)	**Done.** Cabinet order 463-p of May 20, 2026; Ministry of Finance announcement.
2.11	Ministry of Finance adopts the updated Digital Development Plan for the State Customs Service to 2030	**Done.** Ministry of Finance order No. 406 of July 27.
2.12	Rada appoints the three missing experts to the Accounting Chamber selection committee	**Not met.** Draft resolution No. 14012 was not adopted on Sep 1 and is withdrawn.

The table below places the MFA and defense on a quarterly timeline based on the actual or expected release date. Figures in regular type are money already received; figures in italics are scheduled or projected amounts. The second and third MFA tranches are shown in the quarters for which they were originally planned, not those in which they are likely to arrive. If the second installment slips as expected, the Q4 column will carry EUR 5.15 billion of MFA money instead of EUR 1.45 billion. If conditions slip further, it will carry none. The Q4 defense figure is an unspent remainder of the envelope, placed in Q4 on the assumption that all contracts are signed and verified by year-end.

All figures in EUR billion

	Q2 2026	Q3 2026	Q4 2026	Note
MFA tranche 1	3.2			
MFA tranche 2		*3.7*[1]		*1. Subject to all conditions being met*
MFA tranche 3			*1.45*[1]	*1. Subject to all conditions being met*
MFA total		**8.35**		
USL defense window	3.9	4.5	*19.9*[2]	*2. Remaining envelope, released against verified contracts*
USL defense window: total		**28.3**		

The other half of the loan's budget support, EUR 8.35 billion, was routed through the existing Ukraine Facility. On July 30, the Council amended the Ukraine Plan accordingly: the Plan's payment pot rose from about EUR 32.5 billion to EUR 40.87 billion, 34 existing reform steps were revised and 27 added, and nearly all of the money was loaded into 2026. The 2026 commitments now carry EUR 15.5 billion of scheduled payments, against EUR 0.6 billion for 2027. Of the Ukraine Plan EUR 40.87 billion total, EUR 21.64 billion net has been paid across seven installments. The seventh installment, UF7, nearly EUR 2.8 billion net, arrived on June 8, leaving roughly EUR 17.3 billion undisbursed (EUR 17.9 billion gross; the difference is pre-financing that remains to be deducted). Pillar I combines the Ukraine Plan and the EUR 6 billion bridge financing of 2024: cumulatively, its disbursements stand at EUR 29.5 billion, which was the basis used in the Q2 edition. Payments have consistently fallen short of schedule because of missed steps: as of the eighth installment, EUR 1.68 billion has been withheld from previous payments due to failed commitments.

The Annex shows where Facility delivery stands. Of the 47 steps due by the end of September (11 carried over from earlier installments, 7 in UF8, 18 in UF9 and 11 in UF10), 12 are fulfilled and positively assessed or accepted by the Commission, 11 are done or reported done and await assessment, 2 are unclear or await formal evidence, and 22 are not fulfilled. By cohort, 6 of the 11 carried-over steps are done or reported done, 3 of 7 in UF8, 13 of 18 in UF9 (for which the payment request has not yet been submitted) and 1 of 11 in UF10 (completion due by September 30). The 23 UF11 steps are not yet due.

The timing of the commitments also shifts where the pressure for reform comes from. With EUR 15.5 billion tied to 2026 commitments, EUR 1.7 billion to overdue 2025 steps, and only EUR 0.6 billion to 2027, most of the Facility's financial leverage is concentrated this year. However, the reform timetable runs through Q3 2027, and in 2027, delivery will depend more on the MFA, the IMF program and the accession benchmarks themselves.

The table below breaks each payment request down by the installment to which the underlying reform steps originally belonged. Because steps missed in one window can be caught up and paid in a later one, a single payment often bundles money from several installments. The columns sit at three different levels of certainty. The UF7 request (Q4 2025 window) is money already received, and only EUR 1.8 billion of it came from UF7's own steps—the rest was catch-up from UF5 and UF6. The UF8 request (Q1 2026 window) is the Commission's September 3 proposal of EUR 3.05 billion, which still needs Council approval before roughly EUR 2.9 billion net is disbursed. Everything to the right of that is a best-case projection, as it assumes that Ukraine fulfills every step in UF9, UF10, and UF11, that the last outstanding UF4 amount of EUR 0.3 billion is released without reduction, and that all steps still missing from UF7 and UF8 are caught up during Q3–Q4 2026. On those assumptions, the UF9 request would yield about EUR 7.5 billion net and the combined UF10–UF11 requests about EUR 6.4 billion.

The windows should not be read as payment dates. Through the sixth installment, money typically arrived about a quarter after the window it related to. Starting with UF7, the lag has widened to roughly two quarters: the Q4 2025 request was paid in June, and the Q1 2026 request was only proposed in September. With the Q2 request not yet submitted, even the best case puts the EUR 7.5 billion UF9 payment at the very end of 2026 or in early 2027, and most of the UF10–UF11 money in 2027. Past requests were also paid only in part, as the table shows, so the projected totals are a ceiling, not an expectation. Figures are rounded to one decimal place; totals and net amounts are calculated from unrounded data and may not sum exactly.

All figures in EUR billion

Request window / commitment source	UF7 request Q4 2025	UF8 request Q1 2026	UF9 request Q2 2026	UF10 request Q3 2026	UF11 request Q4 2026
UF installment 4			0.3[2]		
UF installment 5	0.4	0.4			
UF installment 6	0.8				
UF installment 7	1.8	0.4		0.8[3]	
UF installment 8		2.3		0.6[3]	
UF installment 9			7.5[1]		
UF installment 10				3.0[1]	
UF installment 11					2.1[1]
Total	**2.9**	**3.1**	**7.8**	**6.4**	
incl. prefinancing	*0.2*	*0.2*	*0.4*	*0*	
Total (net)	**2.8**	**2.9**	**7.5**	**6.4**	

1. *Assumes the total amount for the respective window is awarded (all commitments fulfilled)*
2. *Assumes no reduction and positive assessment of the UF4 indicator 4.3*
3. *Assumes all the missing indicators are caught up on over Q3-Q4 2026*

The G7's $50 billion Extraordinary Revenue Acceleration (ERA) loans, serviced from windfall profits on immobilized Russian assets, are closed as a source for the rest of 2026. The EU's EUR 18.1 billion share was fully disbursed by November 2025, and the UK's and Canada's final tranches arrived in the first half of this year; the last remaining piece anywhere is Japan's final ~$1.3 billion, expected in 2027. What continues is the reverse flow: the EU received EUR 1.4 billion of windfall profits in August, 95% of which goes through the Ukraine Loan Cooperation Mechanism to service the ERA and MFA loans on Ukraine's behalf, and 5% to the European Peace Facility; none of this, however, enters the Ukrainian budget. In late August, the Netherlands, Poland, Spain, and Sweden advocated using the assets' principal directly, but the proposal has so far run into an unchanged Belgian veto.

In addition to these EU-level channels, Ukraine continues to receive support through bilateral commitments from individual allies, most of it military. Beyond the roughly EUR 140 billion in two-year commitments allies pledged collectively at the NATO Ankara summit, individual bilateral packages continued to flow through the summer, some tied to this pledge, others delivered separately through NATO's Prioritized Ukraine Requirements List (PURL) or the Coalition of the Willing. The table lists the main packages; amounts and flows are covered in KSE Institute's Financial Support Tracker, and the shift toward production in Ukraine is discussed in Political and Policy Context.

Country	Sum	Date/Period	Details
Germany	€23 bn	2026–2027(NATO Summit)	Overall military support; EUR 50m humanitarian aid and EUR 10m to NATO's Comprehensive Package fund
United Kingdom	€4.5 bn	2026–2027 (Aug 24 / Sep 8)	Military support; declassified Storm Shadow/SCALP missile technology for local production in Ukraine; winter air-defense package via PURL
Norway	€7.6 bn	2026–2027 (NATO Summit)	Overall military support
Sweden	€1 bn	2026–2027 (NATO Summit)	Overall military support
France		Aug 24(Coalition of the Willing)	Accelerated licensing for interceptor missile production; proposed new sanctions package
Finland		Aug 24(Coalition of the Willing)	Two separate aid packages (air defense and energy); launching domestic drone production
Belgium		By end of 2026	Delivery of seven F-16 fighter jets

FORWARD LOOK

More deadlines are concentrated in Q4 than in any previous quarter, and many now depend on second readings or final signatures. The starting point is weaker than it looked in June: one financing deadline has already been missed, the twelve-month grace window for older Ukraine Facility steps is closing, and several Facility, MFA, and Kachka–Kos commitments are coming due by year-end.

The immediate issue is the second MFA tranche. The EUR 3.7 billion tranche was due on August 31. Four of its seven non-legislative conditions are confirmed as completed and two could not be confirmed, while the parliamentary conditions were not met (the Financial Support & Conditionality section lists them). Under the MFA, partial fulfilment does not trigger a partial disbursement, so the full tranche now depends on Ukraine completing all outstanding conditions before the Commission's next decision. Most require either a second reading or a signature, while the Accounting Chamber appointments require a new resolution. These are also the stages where the Legislation section shows the largest backlog.

Second is the Ukraine Facility's Q4 2025 disbursement, where six missed steps remain open under the twelve-month grace window. The Annex lists each carried-over step individually, including the two older items still in the pipeline from the fourth and fifth installments. Out of nine originally missed steps from UF7, three have closed this quarter (NEMO appointment, central district heating, and rail safety and interoperability) and three are imminent – the Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) National Risk Assessment, industrial parks/PSO and renewable-energy permitting (No. 14271), which has been voted on and is being prepared for signing. Meanwhile, three have passed first reading but are still short of adoption: state-aid control (No. 15437), NEURC independence (No. 14282), and civil-service competitions (No. 13478-1). Completing a step does not release the associated funds automatically: Ukraine must include it in a Facility payment request before the grace period expires.

Commitments that miss their deadlines are not cancelled: they carry over as overdue steps to be fulfilled as part of a later payment request, which is the mechanism behind this quarter's backlog. On the accession side, Ukraine enters the autumn General Affairs Council calendar, where the Irish presidency had hoped to open one cluster per meeting, with two clusters open rather than three or four, and no date set for a fifth vote on Clusters II and III just as the Facility's own bar has risen by 27 new milestones.

Beyond delayed items, Q4 2026 carries its own concentration of deadlines. The EU MFA's third tranche is due mid-November. The Ukraine Plan's own Q4 request window closes on December 31. This is the same date the Cabinet's Program sets for concluding the ACAA industrial-visa-free agreement, a target at odds with the Ministry of Economy's own assessment that the mechanism can realistically launch in 2027. Most of the Kachka–Kos plan's unresolved rule-of-law commitments (CPC amendments, SBI reform, international experts in HQCJ selection and transparent prosecutor selection) are also due by the end of 2026. Each has a bill somewhere in the pipeline: MPs' drafts on the CPC (No. 15333) and on Prosecutor General selection (No. 15343), the SBI bill (No. 13602) parked in committee since it was pulled from the agenda in December 2025, and a government bill on HQCJ and HCJ competitions approved by the Cabinet on September 9 (not yet registered in the Rada) as part of an eight-bill package the Prime Minister has pledged to complete by November 1. None has passed first reading.

The Annex shows the Ukraine Facility Q4 workload. Of the eleven steps due by end-September, only one is reported done, and the twenty-three due by end-December include sixteen added only in July. Several of the steps added on July 30 carry Q2 2026 deadlines, so they were already overdue on the day they were adopted; the Q2 edition had stated that the amendments would apply retroactively.

The next quarter has three immediate priorities. The *first* is second readings and signatures on the bills that passed first reading in September, starting with those the MFA tranche depends on. The *second* is the procedure by which the next Prosecutor General is chosen. The *third* is any movement on implementation of the June agreement with Hungary, and with it a date for a fifth vote on Clusters II and III. Progress on these priorities will show if September marked a sustained shift or only a temporary acceleration. The table below sets out the Q4 dates on which these timelines depend, listing the deadlines in order (followed by the three decisions that have not yet been scheduled).

Date	Event	Why it matters
Sep 30	Deadline for the eleven Q3 Facility steps; MPs' amendments to the deforestation bill due	One of the eleven is reported done (see Annex).
Oct	Irish presidency tables its MFF negotiating box	The 2028–34 budget is where the cost of enlargement is reflected.
Oct 3	Latvian Saeima election	The Q2 edition rated the risk as low.
Oct 15	European Council	MFF and the Commission's overhaul of the accession process.
Autumn	Commission enlargement package	First formal EU reading of the quarter's rule-of-law record.
Nov 1	Prime Minister's deadline for the government decisions and bills required for international financing	Includes the bill on HQCJ and HCJ competitions.
Mid-Nov	Third MFA tranche (EUR 1.45 billion) falls due	It is behind the unpaid EUR 3.7 billion second tranche.
Dec 1	Spending-review reports due to the Cabinet	Facility step 2.4.
Dec 31	Ukraine Plan Q4 request window closes; Kachka–Kos deadline; Cabinet Program target for the ACAA; Irish presidency ends	Twenty-three Facility steps fall due.
No date	Fifth COELA vote on Clusters II and III; Council decision on the eighth Facility payment; appointment of a new Prosecutor General	The three open decisions that carry over from Q3.

The Q2 edition identified five priorities for Q3. Comparing them with what actually happened provides a measure of how far the quarter delivered against expectations. Each is classified as met, partly met, not met, or not reported.

Q2 priority	Q3 outcome
1. Prepare the opening of the remaining five clusters	**Partly met.** One opened (Cluster VI, July 14); Clusters II and III blocked four times; no progress on Clusters IV and V progress in Q3
2. Document progress on the Cluster I benchmarks for the IBAR	**Partly met.** IBAR preparation began (Chentsov–Koopman, August); one of ten Kachka–Kos points complete; the plan covers 16 of 85 interim benchmarks.
3. Implement the Ukraine Plan after its second revision	**Partly met.** Revision adopted July 30 (+EUR 8.35 billion, +27 steps); six steps from the Q4-2025 cohort still open; the Q2 request not yet submitted.
4. Begin preparing positions for the Accession Treaty	Not reported
5. Maintain Rada consensus on EU-integration legislation	**Partly met.** Disrupted by the July government change; partial recovery in September, with first readings passing on 249 to 299 votes.

The Q2 edition also outlined four risks and warned that their effects would be more serious if several materialized at the same time. The table below reassesses them after a quarter in which two did, and adds two risks that were not included in Q2: financing slippage and Hungarian conditionality. Each risk is assigned a level based on its likely impact on the accession timetable or financing, weighted by the probability of materializing, and a separate direction marker covering its dynamics over the quarter. The final column forecasts which developments would change the rating in Q4.

Level, direction	Risk	What changed	Trigger for re-rating in Q4
High, up	Kachka–Kos / anti-corruption credibility	Materialized: the Prosecutor General moved against the NABU leadership, and one of ten points is complete. The succession is the test.	The procedure by which the next Prosecutor General is chosen: the reformed one (bill No. 15343) would lower the rating, the old one would confirm it.
High, flat	Domestic legislative slippage	The government change struck 37 EU-integration bills, nine of them Facility-linked (three re-registered, four carried by parallel bills, two not replaced).	Second readings and signatures on the September bills; new bills for the two Facility-linked files that have no replacement.
High, up	Hungarian conditionality	Four blocks; consent tied to implementation of the June agreement; no vote scheduled.	A date for a fifth vote on Clusters II and III; Budapest's response to the draft law on the education commitments.
Medium, up	EU electoral turn against enlargement	AfD at 43.8% in Saxony-Anhalt; Sweden changes government without changing its line on Ukraine; Latvia votes on October 3; France in April 2027.	The Latvian election on October 3; whether the AfD result shifts Germany's federal line on support for Ukraine.
Medium, flat	Energy-price shock persistence	Eurozone Q2 growth revised up to 0.6%. The revision measures output, not energy prices, and was concentrated in Ireland, so the rating is held.	Q3 energy-price and household-cost data; GDP revisions alone will not move the rating.
High, up (new)	Financing slippage	The EUR 3.7 billion MFA tranche is disbursed all-or-nothing; the Q2 Facility request has not been submitted; Facility payments lag their windows by about two quarters.	The Commission's decision on the EUR 3.7 billion MFA tranche; submission of the Q2 Facility request.

EXPERT OPINION

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Is Ukraine ready to rebuild its budgetary system in wartime?

Implementing Directive 2011/85/EU would require Ukraine to align the different elements of its public financial management system within a common framework. This is not a single law or a one-off change to the rules for drafting the state budget. The Directive covers public accounting, statistics, forecasting, fiscal rules, medium-term planning, transparency and independent monitoring. Ukraine already has a Budget Code, medium-term budget planning, state treasury services, budget reporting, macroeconomic forecasting, state financial control and a public debt management system. However, these elements do not always form a single framework in the sense of European legislation. They may differ in institutional coverage, rely on different methodologies, or fail to ensure a full link between the annual budget, medium-term plans, general government statistics and independent monitoring. Implementation would therefore mean aligning the components of the Ukrainian budgetary system around common principles of comprehensive coverage, data consistency, transparency, medium-term coherence, and independent oversight, rather than replacing the system with a European model. At present, the moment for rebuilding a large part of the public financial management system is extremely difficult: a significant share of state resources goes to defense, the budget depends on international assistance, and forecasts are constantly revised because of war-related risks.

The experience of EU member states shows that crisis conditions do not rule out reforms. Greece, Ireland, Portugal, Cyprus and Latvia carried out large-scale budgetary reforms under heavy pressure from the financial crisis and economic adjustment programs. However, their experience also shows that passing a law does not mean the reform is complete. These countries had to steadily strengthen accounting and reporting, medium-term planning, expenditure control, forecasting and independent monitoring. Some measures were introduced in parallel and gradually; others remained unfinished even after the relevant legal acts had been formally adopted. This experience shows that states can launch reforms during a crisis, but even after legislation is adopted, they need time to develop methodologies, information systems and institutions, and to test the new mechanisms in practice.

Ukraine's situation differs from these examples due to the scale of uncertainty. Ukraine is fighting a full-scale war. Defense needs can change during the budget year, a large share of civilian spending depends on international financing, and forecasts of revenue, inflation, the exchange rate and economic growth depend directly on the security situation. The budget is already operating under extraordinary strain. In such conditions, any systemic reform competes with the state's day-to-day tasks for people, funding, management attention and IT resources. This does not make reform unnecessary, but it significantly raises the cost of a mistake.

The biggest risk if the new budgetary framework is introduced too quickly is a gap between the new rules and the actual capacity to implement them. New rules, indicators and procedures may appear in legislation, while public authorities still lack consistent data, methodologies, information systems and a clear division of responsibilities. In that case, different approaches to accounting, forecasting and determining budget indicators could coexist for some time. This could complicate budget preparation, create contradictions between agencies and increase the burden on a system that is already operating in crisis mode. Rebuilding the budgetary framework is possible, but it is a lengthy, costly and institutionally complex process. During wartime, it is especially dangerous to reduce it to the formal setting of tight deadlines.

Directive 2011/85/EU does not introduce a new way of calculating the deficit or change the European reference values. The concepts of general government deficit and debt are defined by the broader EU acquis, in particular Protocol No. 12 and the ESA methodology. However, moving towards full coverage of the general government sector and statistically consistent indicators may change how the state's financial position is presented. The calculation may capture transactions and institutional units that are treated differently in national budget reporting, while cash-based figures also need to be reconciled with accrual-based data. This would not create a new deficit, but it could provide a broader picture of existing liabilities and transactions. The main risk would arise if these calculations were given immediate legal consequences before the underlying data and bridge tables were fully verified. In that case, the effect on budget decisions could be difficult to predict.

The priority is to find the most balanced strategy to implement Directive 2011/85/EU under current conditions. Two extremes should be avoided: postponing all the work until the war is over, and trying to switch the budgetary system to new rules overnight. Both scenarios carry risks: in the first, the state will lose time and later be forced to build complex mechanisms in a hurry. In the second, additional pressure would fall on a system that is already operating amid a large deficit, high military spending, constant revision of financial needs and dependence on external support.

Under these circumstances, a gradual approach to implementation appears the most balanced. The current period can be used to design the future budgetary framework: to map European requirements against Ukrainian legislation and practice, to identify which elements already exist, what needs to be aligned, and where new solutions are truly needed. In parallel, the legal, institutional and methodological groundwork for the reform can be prepared, cooperation among the responsible bodies established, data verified and the possible effects of the transition assessed. At the same time, it makes sense to distinguish between legal transposition and full operational application of the new framework. Drafting or adopting the necessary provisions does not necessarily mean that all of them must immediately affect how the budget is drawn up and executed. Transitional arrangements can be provided for certain provisions, and the launch of new fiscal rules, statistical indicators and correction procedures can take place gradually, as data, institutions and information systems are ready.

This distinction, however, must not turn into an indefinite postponement of the reform. It requires an agreed roadmap, clear readiness criteria and a defined procedure for moving from preparation to practical application. This will make it possible to test the future mechanisms before they create binding legal and budgetary consequences. One possible approach is therefore to build and test the future framework now, while carrying out its full operational launch in stages, taking into account the state's readiness, the condition of public finances and the security situation. This does not mean abandoning European integration commitments. On the contrary, the approach aims to ensure that implementation is not only timely in form, but actually works to strengthen the resilience of the budgetary system.

ANNEX

Ukraine Facility – commitments due in 2026

Status is reported as of September 16, 2026

Step	Step name (official)	Type	Deadline	Status
Debt from previous instalments (up to and including UF7) – 11 steps				
4.3 (UF4)	Increased manpower for the High Anti-Corruption Court	Other	Q1 2025	**Fulfilled late, Commission assessment pending** – Delayed mainly by the collapse of the 2025 HACC competition (criteria set too high); the President then held the HCJ submissions for over a month. On Aug 21, 2026, the President signed decrees No. 782/2026 and 783/2026 appointing 16 HACC judges (11 first instance, 5 Appeals Chamber). Not yet covered by the Commission's 8th-installment proposal of Sep 3, 2026 (COM(2026) 473), so formal EU acceptance and release of the withheld amount are still pending. Source: zn.ua
3.5 (UF5)	Entry into force of the legislation revising the declarations of integrity of judges and their verification process	Law	Q2 2025	**Fulfilled late, Council decision pending** – Withheld in the 5th installment; positively assessed in the 8th installment proposal COM(2026) 473 (Sep 3, 2026). Evidence: Law No. 4905-IX + HQCJ decisions No. 88/ZP-26 and 89/ZP-26 Source: eur-lex.europa.eu
1.2 (UF7)	Entry into force of the legislative changes to improve the procedure for entering, passing, and terminating civil service	Law	Q4 2025[1]	**Not fulfilled** – Draft law No. 13478-1 (Korniyenko/Bezgin, registered Jul 16, 2025, as an alternative to government bill No. 13478, which was withdrawn Jul 17, 2025, with the change of Cabinet). Adopted as a basis Apr 29, 2026 (236 votes). Still being prepared for second reading in the State Building Committee; no second-reading vote scheduled. Source: itd.rada.gov.ua
4.8 (UF7)	Conduct of the next National Risk Assessment	Other	Q4 2025	**Done late, awaiting 9th payment request** – The 4th National Risk Assessment was completed and approved by the Financial Monitoring Council only on Aug 31, 2026 (over a year late; 30 risks identified). Delay attributed to the State Financial Monitoring Service (Minfin.com.ua, Jul 2026). Not included in the 8th payment request; expected to be submitted with the 9th. Source: censor.net
6.7 (UF7)	Entry into force of legislation on the separation of public service obligations (PSO) and non-PSO activities	Law	Q4 2025[1]	**Not fulfilled** – Action plan on PSO/non-PSO separation adopted (CMU Order No. 308-r of Apr 4, 2025), but the implementing law is not yet in force. The step is linked to MPs' draft law No. 12117 (Kysilevskyi et al., registered Oct 14, 2024, on the functioning of industrial parks): adopted as a basis Feb 11, 2025, adopted as a whole Sep 2, 2026, signed by the Speaker and sent to the President for signature Sep 7, 2026; not yet signed / in force. Source: itd.rada.gov.ua
6.9 (UF7)	Entry into force of the updated legislation on state aid and full unsuspension of the application of state aid control	Law	Q4 2025[1]	**Not fulfilled** – Government draft No. 14345 was never adopted as a basis: committee conclusion Jun 5, 2026, sent for repeated first reading Jun 9, 2026, withdrawn Jul 16, 2026. Replacement bill No. 15437 (restoring AMCU state-aid control with martial-law carve-outs) passed first reading on Sep 1, 2026 (249 votes). Second reading, signature and entry into force outstanding. Source: rada.gov.ua
10.3 (UF7)	Entry into force of the legislation to improve permitting procedures for renewable energy investments	Law	Q4 2025[1]	**Not fulfilled** – Government draft No. 14271: sent for repeated first reading Apr 8, 2026 (Res. 4841-IX), adopted as a basis Apr 29, 2026 (236 votes), adopted as a whole on Sep 2, 2026 (260 votes). Being prepared for signature as of Sep 16; not yet signed / in force. Source: itd.rada.gov.ua

Step	Step name (official)	Type	Deadline	Status
10.7 (UF7)	Appointment of a new electricity market operator	Other	Q4 2025	**Fulfilled late, Council decision pending** – Withheld in the 7th installment; positively assessed in the 8th installment proposal COM(2026) 473 (Sep 3, 2026). Evidence: NEURC Resolution No. 1390 of Aug 18, 2026, appointing JSC 'Market Operator' as NEMO (with NEURC Resolution No. 1089 of Jul 7, 2026, on the NEMO designation procedure) Source: eur-lex.europa.eu
10.11 (UF7)	Entry into force of the amendments to the Law of Ukraine 'On the National Energy and Utilities Regulatory Commission'	Law	Q4 2025	**Not fulfilled** – Draft law No. 14282 on NEURC independence (registered Dec 8, 2025) sat in committee for nine months and passed first reading only on Sep 16, 2026. Provides public-law-entity status and competitive selection of commissioners with EU participation; MPs report deliberate political blocking. Second reading and entry into force outstanding. Source: golos.com.ua
10.14 (UF7)	Entry into force of the legislation to support development of the efficient and more sustainable district heating	Law	Q4 2025[1]	**Fulfilled late, Council decision pending** – Withheld in the 7th installment; positively assessed in the 8th installment proposal COM(2026) 473 (Sep 3, 2026). Evidence: Law No. 4937-IX of Jul 15, 2026 (district heating) Source: eur-lex.europa.eu
11.3 (UF7)	Entry into force of the law on traffic safety and interoperability of railway transport of Ukraine with application within three years from its adoption	Law	Q4 2025	**Fulfilled late, Council decision pending** – Withheld in the 7th installment; positively assessed in the 8th installment proposal COM(2026) 473 (Sep 3, 2026). Evidence: Law No. 4904-IX of Jun 9, 2026 'On Safety and Interoperability in Railway Transport' Source: eur-lex.europa.eu
UF8 (Q1 2026) – 7 steps				
1.5 (UF8)	The Human Resources Management Information System (HRMIS) is in operation	Other	Q1 2026	**Not fulfilled** – Ukraine reported HRMIS operational (1,086 bodies, 67,574 users as of Feb 1, 2026; payroll integration incomplete) and included it in the 8th request, but the Commission's proposal of Sep 3, 2026, found the evidence insufficient. The proposal does not state the reason; the step requires use across all ministries, CEBs and territorial bodies. Source: data.consilium.europa.eu
3.7 (UF8)	Entry into force of the legislation for simplified insolvency procedures for Micro, Small, and Medium Enterprises (MSMEs)	Law	Q1 2026	**Not fulfilled** – Draft law No. 15024 (simplified 180-day insolvency for micro/small enterprises, registered Feb 10, 2026) was recommended by committee on Mar 30, 2026, but not scheduled for months; adopted as a basis (first reading) only on Sep 16, 2026. The parallel government bill No. 15004 was withdrawn Jul 16, 2026, with the Cabinet's resignation and not re-registered; 15024, an MPs' bill, was not affected. Source: golos.com.ua
3.12 (UF8)	Entry into force of the legislation enabling transparent and merit-based selection of management-level prosecutors	Law	Q1 2026	**Not fulfilled** – No government bill submitted. Only relevant draft is MPs' bill No. 15343 (Radina/Zheleznyak, registered Jun 22, 2026) on competition-based selection of the Prosecutor General with international participation. Still in the Law Enforcement Committee, no first-reading vote. On Aug 19, 2026, the committee recommended not including it in the session agenda; the Rada included it on Sep 1, 2026 (Res. 4958-IX, 244 votes). Radina (Sep 14, 2026) attributes the delay to MPs seeking to keep political influence over the prosecution service. Source: itd.rada.gov.ua

Step	Step name (official)	Type	Deadline	Status
5.1 (UF8)	Published Resilience assessment in the banking system	Other	Q1 2026	**Fulfilled, Council decision pending** – Fulfilled early; accepted as mitigating factor in the 7th installment decision CID (EU) 2026/1204 (May 28, 2026). Evidence: NBU report 'Resilience Assessment of Ukraine's Banks' of Dec 29, 2025. Also formally assessed as fulfilled in the 8th installment proposal COM(2026) 473 (Sep 3, 2026); Council decision pending Source: eur-lex.europa.eu
8.5 (UF8)	Entry into force of the legislation on access to information about external engineering networks (simplified connection of property to networks; pipeline transport regulation)	Law	Q1 2026	**Fulfilled, Council decision pending** – Positively assessed by the Commission in the 8th installment proposal COM(2026) 473 (Sep 3, 2026); Council decision pending. Evidence: Law No. 4213-IX + CMU Resolution No. 950 Source: eur-lex.europa.eu
12.6 (UF8)	Publication of report on the implementation of the state support through the public Agricultural Register	Other	Q1 2026	**Fulfilled, Council decision pending** – Fulfilled early; accepted as mitigating factor in the 7th installment decision CID (EU) 2026/1204 (May 28, 2026). Evidence: Report on implementation of state support through the SAR (2025 data). Also formally assessed as fulfilled in the 8th installment proposal COM(2026) 473 (Sep 3, 2026); Council decision pending Source: eur-lex.europa.eu
15.8 (UF8)	Adoption of the Strategy for implementing the principles of the circular economy and its Action Plan	Legal Act	Q1 2026	**Not fulfilled** – Ministry of Economy published the draft CMU order on the Circular Economy Strategy to 2035 and 2026-2028 action plan for consultation on Jan 8, 2026, and later a consultation report. No Cabinet adoption reported as of mid-Sep 2026; not included in the 8th request. Source: me.gov.ua
UF9 (Q2 2026) – 18 steps				
3.10 (UF9)	An upgraded IT system for enforcement of court decisions is operational	Other	Q2 2026	**Reported done, awaiting 9th payment request** – Rada research service (April 2026 guide) treats it as fulfilled: enforcement data system launched Dec 4, 2025; Law No. 4833-IX (bill 14005, adopted Apr 7, 2026) on digitalized enforcement (signed Apr 21, 2026); MoJ Order No. 1837/5 of Jul 9, 2026, on automated collection from debtor accounts. Automatic account-freezing functions apply from Oct 23, 2026. Source: research.rada.gov.ua
3.17 (UF9)	Adoption of the Presidential Decree approving the Human Rights Protection Strategy	Legal Act	Q2 2026[4]	**Not fulfilled** – Draft Presidential Decree on the National Human Rights Strategy to 2035 published by MoJ for consultation Mar 19, 2026, and re-issued for inter-agency review May 15, 2026. No signed decree as of mid-Sep 2026 Source: rrr4u.org
4.20 (UF9)	Adoption of the State Program for Combating Human Trafficking until 2030	Legal Act	Q2 2026[4]	**Done late, awaiting 9th payment request** – Cabinet approved the State Targeted Social Program on Combating Human Trafficking to 2030 on Sep 4, 2026 (ordinance; act number not yet published). Concept approved by Order No. 184-r (Feb 25, 2026); draft published May 22, 2026. Completed after the Q2 2026 deadline. Source: interfax.com.ua
5.3 (UF9)	Adoption of the strategy for gradual reduction of state ownership in the banking sector	Legal Act	Q2 2026	**Reported done, awaiting 9th payment request** – On Jun 30, 2026, the Cabinet adopted updated Strategic Directions for state-owned banks, providing for gradual reduction of state ownership (Ukrgasbank and Sense Bank stakes; PrivatBank after martial law), bank strategy updates by end-2026 and NPL resolution by end-2027. Order number not found; monitors do not list 5.3 as unfulfilled. Source: mof.gov.ua

Step	Step name (official)	Type	Deadline	Status
5.5 (UF9)	Entry into force of the legal acts to improve resolution of non-performing loans	Law	Q2 2026[1]	**Fulfilled, Council decision pending** – Fulfilled early; positively assessed by the Commission in the 8th installment proposal COM(2026) 473 (Sep 3, 2026) as a 9th-installment step counted as a mitigating factor (not paid under the 8th); Council decision pending. Evidence: Laws No. 4833-IX (Apr 7, 2026), 3985-IX (Sep 19, 2024), 4863-IX (Apr 29, 2026, factoring); CMU Resolution No. 1566 of Dec 3, 2025 Source: eur-lex.europa.eu
6.3 (UF9)	Appointment of Supervisory boards of state-owned enterprises with a majority of independent members	Other	Q2 2026	**Not fulfilled** – Boards completed at Energoatom, GTSO (Jul 3, 2026) and Naftogaz (Order No. 763-r, Aug 6, 2026), but Ukrposhta has had no independent members since May 15, 2026 (competition unfinished; Ukrzaliznytsia's board was fully re-formed by Order No. 1090-r of Oct 1, 2025), so the 'at least 15 key SOEs with independent majority' threshold appears not yet met. Source: rrr4u.org
7.7 (UF9)	Adoption of the Population Employment Strategy	Legal Act	Q2 2026	**Fulfilled** – Fulfilled early; accepted as mitigating factor in the 7th installment decision CID (EU) 2026/1204 (May 28, 2026). Evidence: CMU Order No. 92-r of Jan 7, 2026 (Employment Strategy to 2030) Source: eur-lex.europa.eu
7.12 (UF9)	Investments of at least EUR 300 million in education	Other	Q2 2026	**Reported done, awaiting 9th payment request** – Considered fulfilled by the Rada research service (April 2026): CMU Resolution No. 71 (Jan 23, 2026) on shelters, Resolution No. 354 (Mar 18, 2026) on workshops/labs, Resolution No. 251 (Feb 25, 2026) allocating UAH 2 billion for school buses, Order No. 1216-r (Nov 7, 2025). The interim Government/Treasury report must accompany the 9th payment request. Source: research.rada.gov.ua
7.14 (UF9)	Investments of at least EUR 200 million in healthcare	Other	Q2 2026	**Reported done, awaiting 9th payment request** – Considered fulfilled (Rada research service, April 2026): CMU Resolution No. 135 of Feb 5, 2026, on 2026 healthcare subventions and MoH spending analysis by Jun 30, 2026. Interim report to be attached to the 9th request. Source: research.rada.gov.ua
7.18 (UF9)	Investments of at least EUR 200 million for providing housing for veterans with disabilities (groups I-II), family members of deceased veterans and IDPs	Other	Q2 2026	**Reported done, awaiting 9th payment request** – Considered fulfilled (Rada research service, April 2026): Law No. 4751-IX of Jan 13, 2026, on housing policy, CMU Resolutions No. 1176 (Sep 22, 2025, housing vouchers) and No. 78 (Feb 11, 2026) Source: research.rada.gov.ua
7.20 (UF9)	Adoption of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for Overcoming the Gender Pay Gap up to 2030	Legal Act	Q2 2026[4]	**Fulfilled, Council decision pending** – Fulfilled early; positively assessed by the Commission in the 8th installment proposal COM(2026) 473 (Sep 3, 2026) as a 9th-installment step counted as a mitigating factor (not paid under the 8th); Council decision pending. Evidence: CMU Order No. 504-r of May 27, 2026 (gender pay gap operational plan 2026-2028) Source: eur-lex.europa.eu
8.12 (UF9)	Adoption of amendments to the resolution on the designation of the single national metrology institute	Legal Act	Q2 2026[4]	**Done late, awaiting 9th payment request** – On Aug 21, 2026, the Cabinet amended Resolution No. 330 (2015) designating SE 'Ukrmetrteststandard' as the single national metrology institute (needed for EURAMET membership and the ACAA). Resolution number not found. RRR4U listed 8.12 as unfulfilled in July, no longer in August 2026. Source: me.gov.ua

Step	Step name (official)	Type	Deadline	Status
9.7 (UF9)	Allocation of the equivalent of at least 5% of the overall non-repayable financial support to sub-national authorities	Other	Q2 2026	**Reported done, awaiting 9th payment request** – RRR4U (Aug 2026) considers the 5% community-reconstruction allocation indicator fulfilled (July issue had it as not done); sub-national reconstruction program launched. Interim report on allocations to local self-government must accompany the 9th request. Source: rrr4u.org
10.9 (UF9)	Adoption of a Roadmap for gradual liberalisation of gas and electricity market, to be implemented after the expiration of the martial law	Legal Act	Q2 2026	**Not fulfilled** – No Cabinet act approving the gas/electricity price liberalization roadmap; RRR4U (Aug 2026) lists it as unfulfilled. IMF required it by end-Jun 2026; in Jul 2026 the Ministry of Energy said the energy reform roadmap would be completed by end-2026 and stressed no tariff rises during martial law. Blocker: political sensitivity of price liberalization. Source: glavcom.ua
10.19 (UF9)	Preparation of the Terms of Reference for a third-party audit of NEURC regarding the integrity and robustness of its financial and decision-making processes	Other	Q2 2026[4]	**Largely done, awaiting formal evidence** – On Sep 9, 2026, the EBRD published a tender (EUR 250-350k, applications by Oct 1, 2026) for an independent assessment of NEURC (decision-making, finance, procurement, internal control, ethics), framed as a Ukraine Facility commitment; NEURC welcomed it. Implies ToR exist, but RRR4U (Aug 2026) still listed 10.19 as unfulfilled and no formal act approving the ToR was found. Source: mind.ua
12.9 (UF9)	Investments of at least EUR 30 million in demining of agriculture land	Other	Q2 2026	**Status unclear, awaiting 9th payment request** – Rada research service (April 2026) rates the risk of non-fulfillment as high (forecast execution 51.4% by Q2 2026); RRR4U (Aug 2026) does not list 12.9 as unfulfilled. Evidence: compensation under CMU Resolution No. 284 (2024) as amended by No. 366 (Mar 25, 2026); 2025 demining contracts ~UAH 713m completed (12,000 ha) plus UAH 1.17 billion signed (17,000 ha). Accounting Chamber found low budget execution (30.4% in 2024). Source: research.rada.gov.ua
14.4 (UF9)	Entry into force of the legal act on the functioning of the Integrated Electronic Identification System, in line with Regulation (EU) 2024/1183	Legal Act	Q2 2026	**Fulfilled** – Fulfilled early; accepted as mitigating factor in the 7th installment decision CID (EU) 2026/1204 (May 28, 2026). Evidence: CMU Resolutions No. 1150 (2023), 689 (Jun 11, 2025), 1400 (Oct 24, 2025) Source: eur-lex.europa.eu
15.11 (UF9)	Adoption of amendments to the Procedure for State Water Monitoring	Legal Act	Q2 2026[4]	**Fulfilled, Council decision pending** – Fulfilled early; positively assessed by the Commission in the 8th installment proposal COM(2026) 473 (Sep 3, 2026) as a 9th-installment step counted as a mitigating factor (not paid under the 8th); Council decision pending. Evidence: CMU Resolution No. 754 of Jun 10, 2026 (state water monitoring) Source: eur-lex.europa.eu
UF10 (Q3 2026) – 11 steps				
1.4 (UF10)	Modernisation of the Unified State Web Portal of Electronic Services	Other	Q3 2026[1,2]	**Not fulfilled – due end-Sep 2026** – No launch of a modernized portal with civil-service vacancies and online applications. Legacy career.gov.ua suspended since Feb 2022; Diia vacancy pilot (CMU Resolution No. 578 of May 16, 2025) excludes competitive appointments; the government's 2026-27 action plan (Aug 2026) still lists expanding the Diia vacancy functionality as a task to do. Source: en.interfax.com.ua
3.13 (UF10)	Entry into force of the legislation improving the disciplinary system for prosecutors and increasing the capacity of the Qualification and Disciplinary Commission of Prosecutors	Law	Q3 2026	**Not fulfilled – due end-Sep 2026** – No registered bill on prosecutors' disciplinary offenses / QDCP capacity identified. Only related items: an OPG draft on evaluation commissions (under development, not published) and bill No. 15343 on Prosecutor General selection, neither addressing the disciplinary system. Source: mezha.center

Step	Step name (official)	Type	Deadline	Status
4.5 (UF10)	Adoption of the new Anti-Corruption Strategy for the period 2026-2030	Law	Q3 2026[2]	**Not fulfilled – due end-Sep 2026** – MPs' bill 15230 (Radina, May 13, 2026) and alternatives consolidated into committee bill 15230-d (registered Jul 27, 2026), recommended for first reading and included in the session agenda Sep 1, 2026. As of Sep 16, 2026, still 'awaiting consideration' - no first-reading vote. The government's version, 15230-1, was withdrawn Jul 16, 2026, with the Cabinet's resignation; the committee bill was not affected. Source: itd.rada.gov.ua
4.9 (UF10)	Publication in the Official Gazette of the legislation to further reinforce the anti-money laundering system, including for Ukraine's application to join the SEPA schemes (entry into force six months after publication)	Law	Q3 2026[4]	**Not fulfilled – due end-Sep 2026** – Government SEPA/AML bill 14327 rejected by the Finance Committee Feb 2, 2026 (excessive monitoring of individuals, accounts registry). Revised bill 14327-d (registered Apr 6, 2026) approved by committee Apr 7, 2026, but still not voted in first reading as of early Sep 2026. Government bill 14327 and its companions 14328 (liability) and 14326 (Civil Code) were withdrawn on Jul 16, 2026, with the Cabinet's resignation; 14327-d, a committee bill, was not affected. The new Cabinet re-registered the companions as 15501 (in committee) and 15503 (committee opinion Sep 14, 2026 Source: itd.rada.gov.ua
4.16 (UF10)	Entry into force of legislative amendments on information accompanying transfers of funds and certain crypto-assets	Law	Q3 2026[4]	**Not fulfilled – due end-Sep 2026** – No separate draft law transposing Regulation (EU) 2023/1113 (travel rule) identified. Crypto framework bill 10225-d stuck at preparation for second reading since Sep 3, 2025; SEPA/AML bill 14327-d (which amends 19 acts) remains unvoted. Source: itd.rada.gov.ua
4.18 (UF10)	Entry into force of amendments aimed at establishing criminal liability for illegal actions with payment cards or other payment instruments in the interests of third parties	Law	Q3 2026[4]	**Not fulfilled – due end-Sep 2026** – Presidential bill No. 16013 (urgent, submitted Sep 2, 2026) on criminal liability for 'drops' (transfer of payment cards/account access; Directive 2019/713) adopted as a basis on Sep 15, 2026 (299 votes). Second reading, signature and entry into force pending. Related bill 10190 on call-center fraud adopted as a whole Sep 16, 2026 (313 votes). Source: slovoidilo.ua
6.4 (UF10)	Corporatisation of key state-owned enterprises	Other	Q3 2026	**Not fulfilled – due end-Sep 2026** – Legal framework in place (Law 4196-IX abolishing the Commercial Code from Aug 28, 2025; CMU Resolution No. 1104 of Sep 8, 2025, on conversion procedures) and individual conversions continue (e.g. SkhidGZK: Cabinet approved the corporatization bill in May 2026; Law adopted Aug 19, 2026 (bill 15122, 271 votes) converting it to a JSC for integration into Energoatom, itself a JSC since Dec 2023), but no public confirmation that at least 15 key SOEs have been corporatized by Q3 2026. Yevropeiska Pravda (Aug 2026) lists SOE supervisory-board formation among accumulated delays. Source: kmu.gov.ua
8.13 (UF10)	Completion of a comprehensive analysis of the salaries, pensions and allowances of the staff of the ESBU and other relevant bodies	Other	Q3 2026[4]	**Not fulfilled – due end-Sep 2026** – No completed government analysis found. ESBU director Tsyvinskyi states detectives are paid ~60% less than NABU/SBI (base amount UAH 2,102 vs 3,028) and internal analysis confirms the gap (statements from Sep 2025, when he expected the 2026 budget to equalize the base amount across ESBU, SBI and NABU); 2026 budget kept ESBU funding flat (~UAH 1.94 billion). Source: epravda.com.ua
10.16 (UF10)	Adoption of legal acts on setting minimum energy efficiency performance levels for buildings	Legal Act	Q3 2026	**Reported done, awaiting assessment** – On Sep 14, 2026, the Ministry of Development announced it had fulfilled indicator 10.16 in full and on time by updating ecodesign/energy-labeling rules and approving requirements for near-zero-energy buildings (act numbers not cited). EU assessment pending. Source: censor.net

Step	Step name (official)	Type	Deadline	Status
10.21 (UF10)	Request for an integrated regulatory review service mission at SNRIU by the IAEA	Other	Q3 2026[4]	**Not fulfilled – due end-Sep 2026** – No SNRIU or IAEA announcement of a formal request for an IRRS mission (to start H1 2027) located. SNRIU's last IRRS mission was in 2008 (follow-up 2010). Source: iaea.org
11.9 (UF10)	Adoption of a resolution approving the Action Plan for the phased introduction of competition for freight and passenger transport in the railway market	Legal Act	Q3 2026	**Not fulfilled – due end-Sep 2026** – No adopted or published draft CMU resolution on the rail competition action plan. Bill 12142 (rail market, Oct 2024) was withdrawn Jul 17, 2025, and bill 14174 (safety) became Law No. 4904-IX (adopted Jun 9, 2026, signed Jun 30, 2026; see 11.3); ministry describes the rail market law as still in drafting. Euromaidan Press (Jul 29, 2026) reports Ukrzaliznytsia resistance to unbundling during wartime. Source: mininfra.gov.ua
UF11 (Q4 2026) – 23 steps				
1.3 (UF11)	Gradual restoration of merit-based recruitment in the civil service	Other	Q4 2026[2]	**Not yet due – in progress** – Draft law No. 13478-1 (staged restoration: category A from Sep 1, 2026, B from Oct 1, C from Nov 1) passed first reading Apr 29, 2026 (236 votes); being prepared for second reading. LB.ua (Sep 13, 2026) lists it among unadopted UF bills. Source: itd.rada.gov.ua
2.4 (UF11)	Conduct of the spending review of the state budget	Other	Q4 2026	**Not yet due – in progress** – Cabinet ordinance on 2026 spending reviews (published May 21, 2026) covers 22 areas across 14 key spending units; reports due to the Cabinet by Dec 1, 2026, and published within 3 days. Reviews in progress; completion depends on ministries meeting the December deadline. Source: mof.gov.ua
2.10 (UF11)	Strengthening internal control, internal audit in Ukraine and protection of the EU's financial interests under the Ukraine Facility	Legal Act	Q4 2026[4]	**Not yet due – in progress** – No draft or adopted government Action Plan on internal control / internal audit and State Audit Service data access identified as of Sep 2026.
3.14 (UF11)	An e-Case Management System in the criminal justice is operational	Other	Q4 2026	**Not yet due – in progress** – No 2026 announcement on the criminal-justice e-Case Management System core modules found; only the 2020 eCase pilot for NABU/SAPO/HACC is documented. Source: hromadske.ua
3.15 (UF11)	A new court to hear administrative cases is operational	Other	Q4 2026[3]	**Not yet due – in progress** – Courts created by law (bill 13302, adopted Sep 16, 2025); HQCJ competition for 27 posts launched Oct 29, 2025. First-stage results approved Aug 26, 2026 (67 candidates for the District court, 23 for the Appeal court); joint HQCJ–Expert Council sessions on integrity and competence started Sep 14, 2026; second-stage dossier review and interviews scheduled for Q4 2026; courts expected to start by end-2026. Risks: Expert Council negative integrity conclusions on 19 candidates (3 more pending), to be decided at the joint sessions; presidential appointment required before Dec 31, 2026. Source: vkksu.gov.ua
3.16 (UF11)	Entry into force of legislation extending the involvement of independent experts nominated by international partners in the selection of members of the High Qualification Commission of Judges	Law	Q4 2026[4]	**Not yet due – in progress** – International experts' mandate in the HQCJ selection commission expired Jun 1, 2025; MPs' bill No. 13382 (Jun 18, 2025) to restore it pending in committee. On Sep 9, 2026, the Cabinet approved a government bill on HQCJ/HCJ competitions (one of 8 bills approved since early September; PM Koretskyi pledged all required government decisions by Nov 1, 2026); as of Sep 16, 2026, it was not yet registered in the Rada. ANTAC lists as 'in progress'. Source: kmu.gov.ua

Step	Step name (official)	Type	Deadline	Status
4.11 (UF11)	Adoption of the new State Anti-Corruption Program for the period 2026-2030	Legal Act	Q4 2026	**Not yet due – in progress** – Cannot be adopted until the Anti-Corruption Strategy 2026-2030 (bill 15230-d) enters into force; the Strategy has not yet passed first reading (see 4.5). No draft State Anti-Corruption Program published. Source: lb.ua
4.12 (UF11)	Entry into force of the amendments to the Criminal Procedure Code to ensure fast and high-quality justice	Law	Q4 2026[4]	**Not yet due – in progress** – Draft law No. 15333 (Zheleznyak/Radina, registered Jun 16, 2026) abolishing automatic case closure on expiry of investigation time limits; companion bills 15334 and 15354. Under review in the Law Enforcement Committee, no first-reading vote as of mid-Sep 2026; on Aug 19, 2026, the committee recommended not including 15333/15334/15354 in the session agenda, but the Rada included them on Sep 1, 2026 (Res. 4958-IX, 244 votes). Source: itd.rada.gov.ua
4.13 (UF11)	Entry into force of a law reforming the State Bureau of Investigation of Ukraine	Law	Q4 2026[4]	**Not yet due – in progress** – Draft law No. 13602 on SBI reform (registered Aug 2025; alternatives 13602-1/-2) providing NABU-style director selection with international experts, staff attestation and jurisdiction changes; still in committee. On Aug 19, 2026, the Law Enforcement Committee recommended not including it in the session agenda, but the Rada included it on Sep 1, 2026 (Res. 4958-IX, 244 votes). Source: itd.rada.gov.ua
4.14 (UF11)	Enabling single-judge adjudication of civil and administrative cases in the High Anti-Corruption Court	Law	Q4 2026[4]	**Not yet due – in progress** – Government draft law No. 16043 (NACP-initiated, approved by Cabinet and registered Sep 4, 2026); re-registers No. 14033, withdrawn Jul 16, 2026, with the Cabinet's resignation) allowing single-judge consideration of civil forfeiture and sanctions cases in the HACC. Under review in the Legal Policy Committee; not yet scheduled for first reading. Source: itd.rada.gov.ua
4.15 (UF11)	Entry into force of a law ensuring effective, impartial and timely access to high-quality forensic examinations by anti-corruption bodies	Law	Q4 2026[4]	**Not yet due – in progress** – Draft law No. 15569 (Zheleznyak/Radina et al., registered Aug 27, 2026) on independence of the NABU forensic center (competitive selection of head, supervisory board); alternatives 15569-1 and 15569-2 registered Sep 2026. In the Anti-Corruption Committee, no decision or first reading yet. IMF (Jul 2026) noted key design elements still to be developed. Source: itd.rada.gov.ua
4.19 (UF11)	Adoption of a strategy and action plan on financial investigations and the introduction of methodological guidelines for conducting financial investigations	Legal Act	Q4 2026[4]	**Not yet due – in progress** – Draft Financial Investigations Strategy in preparation: after an interagency meeting on Jun 1, 2026, the ESBU and Interior Ministry agreed to ask the Cabinet to designate the ESBU as coordinator for finalizing it. No Cabinet-approved strategy, action plan or guidelines as of mid-Sep 2026. Source: esbu.gov.ua
6.10 (UF11)	Adoption of the roadmap for lifting SOE moratoria and gradual lifting of SOE moratoria on debt enforcement	Legal Act	Q4 2026[4]	**Not yet due – in progress** – KPMG Ukraine / Sayenko Kharenko feasibility study for the MoJ under an EBRD TC project (Aug 7, 2026) proposes phased lifting of 18 debt-enforcement and 11 bankruptcy moratoria on SOEs; the roadmap itself is the next phase. No government-adopted roadmap or lifting act as of mid-Sep 2026. Source: ebrd
6.11 (UF11)	Entry into force of the amendments to the legislation on state-owned enterprises, bringing operational autonomy and internal controls of SOEs closer to OECD standards	Law	Q4 2026[4]	**Not yet due – in progress** – No draft law specifically on SOE supervisory-board autonomy / internal controls identified. Only related item: Cabinet bill on Ukrzaliznytsia governance approved Sep 9, 2026, but not yet registered in the Rada as of Sep 16, 2026; unclear whether it covers this step. Source: kmu.gov.ua

Step	Step name (official)	Type	Deadline	Status
6.12 (UF11)	Independent assessments of key corporate governance systems for selected non-defense SOEs (CMU Ordinance No. 1223) with external auditors/consultancies	Other	Q4 2026[4]	**Not yet due – in progress** – CMU Ordinance No. 1223-r of Nov 13, 2025 (amended by No. 339-r, 2026) ordered a comprehensive analysis of the largest SOEs via supervisory boards and the State Audit Service. No published independent external assessments of internal control / risk / procurement / integrity systems found as of mid-Sep 2026. Source: zakon.rada.gov.ua
7.21 (UF11)	Entry into force of the legislation on occupational safety and health	Law	Q4 2026[4]	**Not yet due – in progress** – Government draft law No. 10147 on occupational safety and health (registered Oct 13, 2023) passed first reading Aug 21, 2024, and was recommended for second reading by the Social Policy Committee in May 2025; EU-integration assessment updated Feb 20, 2026. Still awaiting the second-reading vote; no date announced. Companion government bill No. 14109 (liability for occupational-safety violations) was withdrawn Jul 16, 2026, with the Cabinet's resignation; no re-registration found as of Sep 16, 2026. Source: itd.rada.gov.ua
8.11 (UF11)	Entry into force of legal acts further strengthening the Economic Security Bureau of Ukraine	Law/ Legal Act	Q4 2026[4]	**Not yet due – in progress** – On May 15, 2026, PM Svyrydenko said the government would submit amendments to the ESBU law (selection, attestation) this year, while the European Commission runs a functional analysis of the Bureau. No bill or government act on territorial offices, register access or staffing registered as of mid-Sep 2026. Source: lb.ua
10.6 (UF11)	Entry into force of the legislation on changing the conditions of taxation of participants in the electricity market	Law	Q4 2026[2]	**Not yet due – in progress** – No draft law on indirect taxation of electricity market participants identified in the Rada; LB.ua (Sep 13, 2026) lists it among unadopted Q4 2026 UF bills. Framework market-coupling Law No. 4834-IX (Apr 7, 2026) is in force, but the tax amendments remain unregistered. Source: lb.ua
10.18 (UF11)	Entry into force of the secondary legislation of law No. 4834-IX on the transposition of the electricity integration package	Legal Act	Q4 2026[4]	**Not yet due – in progress** – NEURC approved (May 13, 2026) a 200+ measure action plan to implement Law No. 4834-IX and adopted a NEMO-designation procedure. No adopted acts transposing the FCA, CACM, EB, SO and ER network codes identified as of mid-Sep 2026; early draft stage. Source: interfax.com.ua
10.20 (UF11)	Completion of a third-party audit of NEURC regarding the integrity and robustness of its financial and decision-making processes	Other	Q4 2026[4]	**Not yet due – in progress** – EBRD published on Sep 9, 2026, a tender (EUR 250-350k, applications by Oct 1, 2026) for the consultant to conduct the NEURC integrity/governance audit. The assignment is expected to last ~4 months. Source: nerc.gov.ua
11.8 (UF11)	Entry into force of legislation on the organisation of socially important passenger transportation by rail and institutional oversight with delayed application	Law	Q4 2026[3,4]	**Not yet due – in progress** – Government draft law No. 16068 on the organization of socially important passenger rail services (Regulation 1370/2007, PSO contracts, anti-cross-subsidization controls) registered Sep 14, 2026, and presented to the Transport Committee's rail subcommittee the same day; under committee review, no first reading yet. Source: komtrans.rada.gov.ua
14.5 (UF11)	Enablement of EU-format Electronic Attestations in Diia	Other	Q4 2026[4]	**Not yet due – in progress** – Diia Wallet passed interoperability testing with EU wallets on Jun 8, 2026 (Moldova Digital Summit; six countries, eIDAS 2.0 compliance); the ministry targets mutual use of Ukrainian and EU digital documents by end-2026 under the POTENTIAL pilot. No announcement yet that EU-format attestations are live in Diia. Source: thedigital.gov.ua

Step	Step name (official)	Type	Deadline	Status
15.7 (UF11)	Entry into force of the Law on reducing deforestation and forest degradation	Law	Q4 2026[2]	**Not yet due – in progress** – MPs' draft law No. 15352 (Bondarenko et al., registered Jun 25, 2026) on deforestation-free goods (aligned with EU Regulation 2023/1115) adopted in first reading on Sep 16, 2026 (260 votes); shortened amendment period, MPs' amendments due by Sep 30, 2026. Second-reading vote and signature needed in Q4 for entry into force by end-2026. Source: golos.com.ua

[1] Deadline changed by CID (EU) 2025/2157 of Oct 17, 2025
[2] Deadline changed by CID (EU) 2026/1923 of Jul 30, 2026
[3] New step, added by CID (EU) 2025/2157 of Oct 17, 2025
[4] New step, added by CID (EU) 2026/1923 of Jul 30, 2026