






Basic information	
2023/0200(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Establishing the Ukraine Facility Subject 4.70.01 Structural funds, investment funds in general, programmes 6.20.07 Macro-financial assistance to third countries 6.50 Emergency, food, humanitarian aid, aid to refugees, Emergency Aid Reserve Geographical area Ukraine	

Key players			
European Parliament	Joint committee responsible	Rapporteur	Appointed
	<div>AFET</div> Foreign Affairs	GAHLER Michael (EPP)	18/07/2023
	<div>BUDG</div> Budgets	GARDIAZABAL RUBIAL Eider (S&D)	18/07/2023
		Shadow rapporteur SARVAMAA Petri (EPP) CIMOSZEWICZ Włodzimierz (S&D) AUŠTREVČIUS Petras (Renew) GHEORGHE Vlad (Renew) VON CRAMON-TAUBADEL Viola (Greens/EFA) BOESELAGER Damian (Greens/EFA) RZOŃCA Bogdan (ECR) WASZCZYKOWSKI Witold Jan (ECR) PAPADIMOULIS Dimitrios (The Left) WALLACE Mick (The Left)	
	Committee for opinion	Rapporteur for opinion	Appointed

	<div>INTA</div> International Trade	The committee decided not to give an opinion.	
	<div>CONT</div> Budgetary Control	HOHLMEIER Monika (EPP)	18/07/2023
	<div>ECON</div> Economic and Monetary Affairs	The committee decided not to give an opinion.	
	<div>AGRI</div> Agriculture and Rural Development	Chair on behalf of committee LINS Norbert (EPP)	28/06/2023
Council of the European Union			
European Commission	Commission DG		Commissioner
	Neighbourhood and Enlargement Negotiations		VÁRHELYI Olivér
European Court of Auditors			

Key events			
Date	Event	Reference	Summary
20/06/2023	Legislative proposal published	COM(2023)0338 	Summary
13/07/2023	Committee referral announced in Parliament, 1st reading		
13/07/2023	Referral to joint committee announced in Parliament		
05/10/2023	Vote in committee, 1st reading		
10/10/2023	Committee report tabled for plenary, 1st reading	A9-0286/2023	
16/10/2023	Debate in Parliament		
17/10/2023	Decision by Parliament, 1st reading	T9-0363/2023	Summary
17/10/2023	Results of vote in Parliament		
17/10/2023	Matter referred back to the committee responsible for interinstitutional negotiations		
22/02/2024	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	PE759.049 GEDA/A/(2024)001028	
27/02/2024	Decision by Parliament, 1st reading	T9-0083/2024	Summary
27/02/2024	Results of vote in Parliament		
27/02/2024	Debate in Parliament		
28/02/2024	Act adopted by Council after Parliament's 1st reading		
29/02/2024	Final act signed		

29/02/2024	Final act published in Official Journal		
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Technical information	
Procedure reference	2023/0200(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Rules of Procedure EP 59 Treaty on the Functioning of the EU TFEU 322-p1 Treaty on the Functioning of the EU TFEU 212
Mandatory consultation of other institutions	European Court of Auditors
Stage reached in procedure	Procedure completed
Committee dossier	CJ15/9/12702

Documentation gateway


European Parliament


Document type	Committee	Reference	Date	Summary
Committee draft report		PE751.825	20/07/2023	
Specific opinion	<div>CONT</div>	PE751.858	08/08/2023	
Specific opinion	<div>AGRI</div>	PE752.745	06/09/2023	
Amendments tabled in committee		PE752.862	07/09/2023	
Amendments tabled in committee		PE752.875	07/09/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0286/2023	10/10/2023	
Text adopted by Parliament, partial vote at 1st reading /single reading		T9-0363/2023	17/10/2023	Summary
Text agreed during interinstitutional negotiations		PE759.049	15/02/2024	
Text adopted by Parliament, 1st reading/single reading		T9-0083/2024	27/02/2024	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2024)001028	14/02/2024	
Draft final act	00010/2024/LEX	29/02/2024	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2023)0338 	20/06/2023	Summary

Follow-up document		COM(2025)0464 	09/09/2025	
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2023)0338	08/11/2023	
Contribution	RO_SENATE	COM(2023)0338	08/11/2023	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	52023AA0003 OJ OJ C 31.01.2025	26/09/2023	
CofR	Committee of the Regions: opinion	CDR3816/2023	11/10/2023	

Additional information		
Source	Document	Date
EP Research Service	Briefing	21/11/2023

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
GHEORGHE Vlad	Shadow rapporteur	BUDG	12/12/2023	Representative of Ukrainian Verkhovna Rada
GARDIAZABAL RUBIAL Eider	Rapporteur	BUDG	12/12/2023	U.S. Mission to the European Union
GARDIAZABAL RUBIAL Eider	Rapporteur	BUDG	22/11/2023	Transparency International Liaison Office to the European Union
GHEORGHE Vlad	Shadow rapporteur	BUDG	22/11/2023	Transparency International
GHEORGHE Vlad	Shadow rapporteur	BUDG	23/10/2023	EIB
GHEORGHE Vlad	Shadow rapporteur	BUDG	06/10/2023	International Centre for Ukrainian Victory
GHEORGHE Vlad	Shadow rapporteur	BUDG	27/09/2023	Ukrainian Ministry for Communities, Territories and Infrastructure Development of Ukraine

Final act

Delegated acts	
Reference	Subject
2024/2975(DEA)	Examen d'un acte délégué

Establishing the Ukraine Facility

2023/0200(COD) - 29/02/2024 - Final act

PURPOSE: to establish the Ukraine Facility.

LEGISLATIVE ACT: Regulation (EU) 2024/792 of the European Parliament and of the Council establishing the Ukraine Facility.

CONTENT: the Regulation establishes the Ukraine Facility the period 2024 to 2027 providing a balance between flexibility and programmability of the Union's response to address Ukraine's financing gap and recovery, reconstruction and modernisation needs, while at the same time supporting Ukraine's reforms effort as part of its accession path to the Union.

The Ukraine Facility will be structured in three pillars:

(a) Pillar I: financial support provided to Ukraine for the delivery of reforms and investments to implement the Ukraine Plan as well as to maintain the macro-financial stability of the country. The government of Ukraine will prepare a 'Ukraine Plan', setting out its intentions for the recovery, reconstruction and modernisation of the country and the reforms it plans to undertake as part of its EU accession process. Financial support in the form of grants and loans to the state of Ukraine would be provided based on the implementation of the Ukraine Plan, which will be underpinned by a set of conditions and a timeline for disbursements.

(b) Pillar II: a specific Ukraine Investment Framework to support investments and provide access to finance. The EU will provide support in the form of budgetary guarantees and a blend of grants and loans from public and private institutions. A Ukraine Guarantee would cover the risks of loans, guarantees, capital market instruments and other forms of funding supporting the objectives of the Facility.

(c) Pillar III: technical assistance and related support to Ukraine to design and implement Union accession-related reforms and to foster Ukraine's administrative capacity, borrowing costs subsidies and provisioning, as well as other relevant activities.

Objectives of the Facility

The general objectives of the Facility will be to support Ukraine to:

- (a) address the social, economic and environmental consequences of Russia's war of aggression, thereby contributing to the peaceful recovery, reconstruction, restoration and modernisation of the country and to the post-war recovery of Ukrainian society, including by creating the social and economic conditions for internally displaced persons and persons under temporary protection to return;
- (b) foster social and territorial cohesion, democratic, economic, environmental resilience, progressive integration into the Union and global economy and markets and upward economic, social and environmental convergence towards Union standards;
- (c) adopt and implement the political, institutional, legal, administrative, social and economic reforms required to align to Union values and to progressively align to Union rules, standards, policies and practices ('acquis') with a view to future Union membership.

Activities under the Facility will comply, to the extent possible in a war-torn country, with the **climate and environmental standards of the Union**. Those activities will mainstream climate change mitigation and adaptation, environmental protection and biodiversity conservation, human rights, democracy, gender equality and non-discrimination, where relevant, disaster risk reduction and energy infrastructure safety, and will support progress towards the United Nations Sustainable Development Goals.

Financing aspects

The total budget of **EUR 50 billion** for the Ukraine Facility will be split between **EUR 33 billion in loans in EUR 17 billion in grants**. Ukraine may request, as part of the Ukraine Plan, a pre-financing payment of an amount of up to 7% of Facility.

At least **20 %** of the overall amount corresponding to support under the Ukraine Investment Framework and to investments under the Ukraine Plan will contribute, to the extent possible in a war-torn country, to climate change mitigation and adaptation, environmental protection, including biodiversity conservation, and to the green transition. To facilitate private investment and the development of small and medium businesses, it is necessary to dedicate at least 15 % of the guarantees provided by the Ukraine Guarantee to micro, small and medium-sized enterprises (SMEs).

The Regulation provides for possible **bridge financing** in order to make sure that funds reach Ukraine as soon as possible.

A precondition for the support to Ukraine under the Facility will be that Ukraine continues to uphold and respect effective democratic mechanisms, including a multi-party parliamentary system, and the rule of law, and to guarantee respect for human rights, including the rights of persons belonging to minorities.

Ukraine Plan

The Regulation ensures that the **Ukrainian Parliament** (the Verkhovna Rada) and civil society organisations in Ukraine are duly informed and consulted on the design and implementation of Ukraine's plan. The plan will set out Ukraine's reform and investment programme, integrated into an economic and fiscal policy framework, with a view to achieving the Facility's general and specific objectives.

Ukraine Facility Dialogue

A Ukraine Facility Dialogue will give the opportunity for the **European Parliament** to invite the Commission to discuss at least every four months the implementation of the Plan.

In order to evaluate the implementation of the plan, the regulation will include a **scoreboard** that will help to easily monitor progress of various qualitative and quantitative steps, including an overview of the social, economic and environmental elements in the Ukraine Plan.

Transparency

Ukraine should publish up-to-date data on persons and entities, including contractors, receiving amounts of funding exceeding the equivalent of **EUR 100 000** cumulatively over the period of four years for the implementation of reforms and investments specified in the Ukraine Plan.

ENTRY INTO FORCE: 1.3.2024.

Establishing the Ukraine Facility

2023/0200(COD) - 27/02/2024 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 536 votes to 40, with 39 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council on establishing the Ukraine Facility.

The European Parliament's position adopted at first reading under the ordinary legislative procedure amends the Commission's proposal as follows:

Ukraine Facility

The proposed Regulation establishes the Ukraine Facility for the period 2024 to 2027 which will provide support to Ukraine under the following three pillars:

- (a) **Pillar I:** financial support provided to Ukraine for the delivery of reforms and investments to implement the Ukraine Plan as well as to maintain the macro-financial stability of the country, as set out in Chapter III;
- (b) **Pillar II:** a specific Ukraine Investment Framework to support investments and provide access to finance as set out in Chapter IV;
- (c) **Pillar III:** technical assistance and related support to Ukraine to design and implement Union accession-related reforms and to foster Ukraine's administrative capacity, borrowing costs subsidies and provisioning, as well as other relevant activities.

Objectives of the Facility

The general objectives of the Facility should be to support Ukraine to:

- (a) **address the social, economic and environmental consequences of Russia's war of aggression**, thereby contributing to the peaceful recovery, reconstruction, restoration and modernisation of the country and to the post-war recovery of Ukrainian society, including by creating the social and economic conditions for internally displaced persons and persons under temporary protection to return;
- (b) **foster social and territorial cohesion, democratic, economic, environmental resilience**, progressive integration into the Union and global economy and markets and upward economic, social and environmental convergence towards Union standards;
- (c) **adopt and implement the political, institutional, legal, administrative, social and economic reforms** required to align to Union values and to progressively align to Union rules, standards, policies and practices ('acquis') with a view to future Union membership, thereby contributing to mutual stability, security, peace, prosperity and sustainability.

Activities under the Facility shall comply, to the extent possible in a war-torn country, with the climate and environmental standards of the Union.

Budget

The resources for the implementation of the Facility should be available through the **Ukraine Reserve** to be mobilised in the framework of the annual budgetary procedure, with the following indicative distribution:

- (a) 31 % in the form of non-repayable financial support pursuant to Chapter III (Ukraine Plan);
- (b) 41 % for expenditure pursuant to Chapter IV (Ukraine Investment Framework);
- (c) 26 % for expenditure pursuant to Chapter V (Union accession assistance and related support measures);
- (d) 2 % for expenditure carried out under technical assistance which may be increased in exceptional circumstances but shall not in any event exceed 2.5 %.

The sum of the resources made available should not exceed **EUR 50 billion – EUR 17 billion in grants and EUR 33 billion in loans**.

Content of the Ukraine Plan

The Ukraine Plan should be prepared by the Government of Ukraine with due involvement of the **Verkhovna Rada** in accordance with the constitutional order of Ukraine and be implemented in consultation with regional, local, urban and other public authorities, as well as with social partners and civil society organisations, in accordance with the multi-level governance principle.

The Ukraine Plan should in particular set out the following elements, which shall be duly reasoned and substantiated:

- structural reforms and measures to promote convergence with the Union, to strengthen the rule of law, democracy and respect of human rights and fundamental freedoms, as well as the application of the conditions referred to in Article 16(2), so that the Ukraine Plan as a whole raises the growth rate of the Ukrainian economy, reduces economic and social inequalities and ensures progress of Ukraine towards the Union's social, economic, and environmental standards;
- an explanation of how the Ukraine Plan contributes to and is consistent with addressing the relevant challenges identified in the context of Ukraine's accession path;
- an explanation of the extent to which the measures under the Ukraine Plan are expected to contribute to: (i) climate and environmental objectives, including biodiversity conservation, in particular those measures related to relevant initiatives and reforms, and how compatibility with the principle of 'do no significant harm' is ensured to the extent possible in a context of war or post-war recovery and reconstruction; (ii) the promotion of the rule of law; (iii) social objectives, including the inclusion of groups in vulnerable situations, and ensuring the best interests of children; and (iv) gender equality and the empowerment of women and girls, and promotion of women and girls' rights;
- a detailed explanation of Ukraine's system and planned measures to effectively prevent, detect and correct irregularities, fraud, all forms of corruption, including high-level corruption, or any other illegal activity affecting the financial interests of the Union.

Ukraine Guarantee

The Ukraine Guarantee of **EUR 7 800 000 000** in current prices should be established to guarantee operations supporting the objectives of the Facility.

Russian accountability

The Regulation foresees the possibility of including further revenue in the future, with a specific mention, thanks to Parliament's efforts, that Russia must be "held fully accountable and pay for the massive damage caused by its war of aggression against Ukraine".

The text underscores the importance of working with international allies towards this goal, based inter alia on the obligation to compensate for the financially assessable damage caused. This includes making progress on how to use immobilised Russian assets to aid Ukraine's recovery and rebuilding efforts.

Transparency

Ukraine should publish up-to-date data on persons and entities, including contractors, receiving amounts of funding exceeding the equivalent of **EUR 100 000** cumulatively over the period of four years for the implementation of reforms and investments specified in the Ukraine Plan.

Establishing the Ukraine Facility

2023/0200(COD) - 17/10/2023 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 512 votes to 45, with 63 abstentions, **amendments** to the proposal for a regulation of the European Parliament and of the Council establishing the Ukraine Facility.

The issue was referred back to the relevant committee for interinstitutional negotiations.

Objectives of the Ukraine Facility

Members considered that the general objectives of the Facility should be to support Ukraine to:

- address the social, economic and environmental and psychological consequences of Russia's war of aggression, thereby contributing to the recovery, reconstruction, restoration and modernisation of the country and to the post-war recovery of Ukrainian society;

- foster democratic, social, economic and environmental and territorial cohesion and resilience and progressive integration into the Union and global economy and markets and upward economic, social and environmental convergence towards EU standards;
- improve access to capital, including through advancing the institutional banking and insurance framework, to strengthen entrepreneurial activity and advanced research and development;
- provide additional support for Ukraine in adopting and implementing the political, institutional, legal, administrative, social and economic reforms required, to progressively align to Union rules, values, standards, policies and practices ('acquis') with a view to future Union membership, thereby contributing to mutual stability, security, peace, prosperity and sustainability.

The Facility should, *inter alia*:

- provide temporary payment support, including for recurring expenses, as part of macro-economic assistance to ensure fiscal stability and the continued functioning of the Ukrainian State;
- strengthen cyber security and defence as well as resilience against disinformation, foreign information manipulation and interference;
- foster the transition to a sustainable, climate neutral inclusive economy;
- support culture and cultural heritage ;
- strengthen the rule of law, democracy, the respect of human rights and fundamental freedoms, including through strengthening democratic institutions, in particular the Verkhovna Rada;
- create the conditions for Ukrainian Internally Displaced Persons and persons under temporary protection to come back home and get reintegration into the social and economic life of the country.

The Commission should guarantee that relevant stakeholders, including the **Verkhovna Rada**, local and regional authorities, social partners and civil society organisations, are duly and fairly consulted and have timely access to relevant information to allow them to meaningfully participate in shaping the design, implementation of activities eligible for funding under this Facility.

Precondition for Union support

A precondition for the support to Ukraine under the Facility should be that Ukraine continues to uphold, develop and **respect effective democratic mechanisms**, including a multi-party parliamentary system at all levels of government, which safeguards the rights and prerogatives of a democratic opposition, appropriate checks and balances, such as media freedom, transparent and institutional budget allocation, mechanisms and institutions ensuring the prevention, detection and punishment of fraud, corruption and conflicts of interests, the rule of law, as well as free and fair elections.

Budget

75 % of the resources should be in the form of non-repayable financial support, of which at least 15% to the recovery, reconstruction and modernisation needs of Ukraine's sub-national authorities such as regions, cities and local communities.

Members proposed that the **assets from the Russian Federation** or other entities or individuals directly connected with Russia's war of aggression be used to reconstruct Ukraine. Parliament strengthened the provisions on the fight against **fraud, corruption, conflicts of interest and irregularities** in the use of EU funds in Ukraine. Members also added that companies under oligarchic influence should not be eligible for funding.

Ukraine Plan

The plan should contain, *inter alia*:

- an explanation of how the plan contributes to effectively addressing all or a significant part of the challenges identified in the Commission's Opinion on Ukraine's application for membership of the European Union;
- an indicative timetable and the concrete qualitative and quantitative measures envisaged to be implemented by 31 December 2027, together with measurable and achievable milestones and targets;
- an explanation of the extent to which the measures in Ukraine's plan contribute to the following objectives: (i) climate, biodiversity and environmental objectives the promotion of the rule of law; (ii) social objectives, including the inclusion of vulnerable groups, such as people with disabilities and the elderly, and ensuring the best interests of children; (iii) gender equality.

The plan, in which Ukraine will detail the reforms and investments to be supported by the EU, should be established with Parliament's involvement (via delegated acts).

Transparency

Ukraine should publish up to date data on persons, entities and final beneficiaries receiving amounts of funding exceeding the equivalent of **EUR 100 000** for the implementation of reforms and investments specified in the Ukraine Plan.

Members also amended the proposal to make the Facility more transparent with the creation of a **web portal** on financial operations granted to Ukraine and its objectives, and on the 'milestones' met by the country in order to receive the aid. They also want contributions received from third countries and international organisations to be made public.

Establishing the Ukraine Facility

2023/0200(COD) - 20/06/2023 - Legislative proposal

PURPOSE: to establish the Ukraine Facility to provide predictable financial support for Ukraine over the 2024-2027 period.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Russia's war of aggression against Ukraine has caused Ukraine damages amounting to more than EUR 270 billion as of 24 February 2023, and reconstruction costs being estimated at EUR 384 billion, as well as a loss of access to financial markets and a significant drop in public revenue, while public expenditure to address the humanitarian situation and to maintain the continuity of State services has increased markedly.

The EU has already provided significant financial support to help Ukraine meet its short-term budgetary needs, and for Ukraine's fast recovery, through highly concessional loans channelled respectively through the Emergency Macro-Financial Assistance (EUR 1.2 billion in 2022), the Exceptional Macro-Financial Assistance (EUR 6 billion in 2022), and the Macro-Financial Assistance Plus (MFA+) programme (EUR 18 billion in 2023) and a EUR 1 billion package that combines funds under the Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI) and loans from the European Investment Bank backed by the EU budget.

However, given the scale and complexity of the challenge ahead, a longer-term solution is needed to ensure that funding is well coordinated and used efficiently, and ties recovery and reconstruction to Ukraine's accession track.

CONTENT: against this background, the Commission proposes to create a new instrument for the period 2024-2027, the **Ukraine Facility**, that can cater both for short-term recovery needs and medium-term reconstruction and modernisation of Ukraine.

The new Ukraine Facility will support Ukraine's efforts to sustain macro-financial stability, promote recovery as well as modernise the country whilst implementing key reforms on its EU accession track. It will support the transition towards a green, digital and inclusive economy that is progressively aligned with EU rules and standards.

It should be noted that the scope of the Facility will **not cover humanitarian aid, defence or support to EU Member States providing protection for Ukrainian refugees fleeing the war**, which will continue to be funded via other existing instruments.

The Facility is organised around **three pillars**:

Pillar I covers **financial support** in the form of both **non-repayable** support and **loan** support to Ukraine. This will ensure stable and predictable funding, supporting the sustainability of Ukraine's finances, while providing a solid framework for the protection of the EU budget. To access this support, the Government of Ukraine will need to prepare a **Plan** for the recovery, reconstruction and modernisation of the country and detail the reforms and investments it intends to undertake as part of its EU accession process. Funds under this Pillar of the Facility will be provided based on the implementation of the Plan, which will be underpinned by a set of conditions and a timeline for disbursements agreed with the EU. Significant emphasis will be placed on public administration reform, good governance, the rule of law, anti-corruption and sound financial management.

Pillar II concerns a specific **Ukraine Investment Framework** designed to attract and mobilise public and private investments for Ukraine's recovery and reconstruction, in support of the Plan's implementation. It will complement all existing instruments supporting Ukraine, such as blending and guarantees, with the possibility of scaling up when conditions allow for it.

Pillar III covers **technical assistance** and other supporting measures, including mobilisation of expertise on reforms, support to municipalities, civil society, and other forms of bilateral assistance normally available for pre-accession countries under the Instrument for Pre-Accession (IPA), also supporting the objectives of the Ukraine Plan. Under this pillar, it will also be possible to support other initiatives aimed at responding to the Russian aggression against Ukraine, including to enforce international law in relation with crimes committed by Russia on the territory of Ukraine. Interest rate subsidies for the cost of loans will also be covered under this pillar.

Precondition for Union support

The proposal stipulated that a precondition for the support to Ukraine under the Facility will be that Ukraine continues to **uphold and respect effective democratic mechanisms**, including a multiparty parliamentary system, and the rule of law, and to guarantee respect for human rights, including the rights of persons belonging to minorities.

Monitoring and transparency

The Commission will continuously monitor the implementation of the Facility. Specifically, Ukraine should establish a monitoring system and Ukraine will be expected to report to the Commission annually on its implementation of the part of the Ukraine Plan covered by the Facility. This will include reporting on Ukraine's internal control system and on any amounts unduly paid or misused, and eventually recovered by the EU. Ukraine will be obliged to publish the data on persons and entities receiving amounts of funding exceeding the equivalent of EUR 500 000 for the implementation of reforms and investments specified in the Ukraine Plan.

Budgetary implications

The overall amount of the Facility is proposed to be up to EUR 50 billion for the period from 2024 to 2027 for all types of support. This amount will be provided through a combination of both grants and loans as well as provisioning for budgetary guarantees, to be decided by the Member States and the European Parliament in the context of the adoption of the annual EU budget. A new special instrument, over and above the ceilings of the MFF, the **Ukraine Reserve** may support all expenditure other than in the form of loans, including non-repayable support, grants and provisioning for guarantees. The amendment to the MFF Regulation also establishes that the Ukraine Reserve should aim to provide at least EUR 2.5 billion in current prices as an annual indicative amount.