

To: **Ms Elena VISNAR MALINOVSKA**  
**Head of Unit, Ukraine Service**  
**Directorate-General for Enlargement and the Eastern Neighbourhood**

4 March 2026

Subject: **Civil society proposals for amendments to the Ukraine Plan in light of the Ukraine Support Loan**

Dear Ms Elena Visnar Malinovska,

We welcome the EU's continued commitment to supporting Ukraine and meeting its financial requirements through existing financial mechanisms and the additional EUR 90 billion [Ukraine Support Loan](#), which will cover Ukraine's budgetary needs and ensure investment in the defence sector throughout 2026 and 2027. The loan serves as a vital complement to the support provided by the EU under both the G7 ERA Loans initiative and the Ukraine Facility. We also welcome its concessional design and the intention for interest costs to be covered by the EU budget.

The EU 30 billion in budgetary assistance stemming from the Ukraine Support Loan will be utilised through the [Ukraine Facility](#), contingent upon the satisfactory fulfilment of conditions laid down in the [Ukraine Plan](#), which sets out Ukraine's reform and investment agenda. The Ukraine Plan should now be updated to reflect this additional budgetary assistance, linked to the fulfilment of the agreed policy reforms and preconditions.

Since the Ukraine Facility entered into force on 1 March 2024, civil society organisations have been closely monitoring implementation of the provisions set out in the Ukraine Facility Regulation to ensure that financing is used effectively within both the Ukraine Plan and the Ukraine Investment Framework.

Given the strengthening and enlargement of the Ukraine Facility and the forthcoming revision of the Ukraine Plan, we here propose measures aimed at bolstering components within the Plan that contribute to a cross-cutting green transition and Ukraine's European integration. These measures are intended to enhance the effectiveness of public investment alongside the modernisation and innovation of infrastructure and agriculture. A green transition will increase the efficiency and competitiveness of Ukraine's economy within European and global markets, fostering long-term development.

As the Ukraine Facility Regulation stipulates consultations with stakeholders on the formulation and amendment of the Ukraine Plan, we kindly request that our proposals be considered for inclusion in the amended milestones for the Ukraine Plan.

Our proposed measures align with the Ukraine Plan adopted by the Ukrainian government on 20 March 2024 and approved by the Council of the European Union on 14 May 2024, with recent amendments of the Ukraine plan in 2025. They are also consistent with the recent amendments to the [Ukraine Facility Regulation](#), signed on 24 February

2026, as well as the Ukrainian government's [Reform Matrix](#). For the full list of our proposed amendments to the Ukraine Plan, see Annex 1. These proposals will also be shared with the Ukrainian government.

We would be grateful for your feedback on the possibility of incorporating these proposals into the upcoming Ukraine Plan amendments.

Yours,

A handwritten signature in blue ink, appearing to be 'Vladlena'.

Vladlena Martsynkevych – Ukraine Reconstruction Project Leader, CEE Bankwatch Network

For more information, contact [vladlena@bankwatch.org](mailto:vladlena@bankwatch.org).

Supported by Centre for Environmental Initiatives 'Ecoaction', WWF-Ukraine, Transport & Environment, Ecoclub, Eurogroup for Animals, and Ecosmart

**Annex 1.** Civil society proposals for amendments to the Ukraine Plan (2026–2027)  
based on the [Roadmap for the Sustainable Recovery of Ukraine](#).

#	Chapter of Ukraine Plan	Reform	Step	Agency responsible for implementation	Outcome	Time frame
1	Chapter 4: Fight against corruption and money laundering	Reform 5: Harmonisation of legislation and standards with the EU	Strengthening the capacity of anti-corruption agencies	National Anti-Corruption Bureau (NABU), Specialised Anti-Corruption Prosecutor's Office, (SAPO), National Agency on Corruption Prevention (NACP), Specialised Environmental Prosecutor's Office	Establishing new departments within anti-corruption agencies focused on combating corruption in the management of natural resources. Approximation with the EU eco-management and audit regulations, including for state-owned enterprises.	Q4 2027 implementation
2	Chapter 7: Human capital	Reform 7: Ensuring access to housing for people in need	Establishing a framework for transforming non-utilised buildings into inclusive, energy efficient social housing	Ministry for the Development of Communities and Territories	Development of a financial and legal mechanism for transforming existing buildings that are not used for their intended purpose into social housing with high energy efficiency and inclusiveness standards, including the conversion of non-residential premises into residential premises.	Q4 2026
3	Chapter 8: Business environment	Connected to a range of reforms and sectors	Development of a national industrial strategy	Ministry of Economy, Environment and Agriculture	Development of a national industrial strategy with a focus on technological modernisation, green transformation, high added value and institutional capacity to implement such a strategy.	Q4 2027
4	Chapter 15: Green transition and environmental protection	Reform 4: Restoration and conservation of natural resources	Development and adoption of a law on the Emerald Network	Ministry of Economy, Environment and Agriculture (now Ministry of Economy)	At the legislative level, the issue of the Emerald Network territories (Natura 2000) has been regulated.	Q4 2027 implementation
5	Chapter 15: Green Transition and	Reform 4: Restoration and conservation of	Development and implementation of a drought management	Ministry of Economy	Implemented water management plan in accordance with the River Basin Management Plans and the	Q4 2027 implementation

	Environmental Protection	natural resources	plan	State Water Agency	Water Framework Directive.	
6	Chapter 15: Green transition and environmental protection or Chapter 8: Business environment	Reform 1: Prevention, reduction and control of industrial pollution or Reform 1: Improved regulatory environment	Development of a roadmap for implementing the 'do no significant harm' principle in Ukraine	Ministry of Economy	Participatory development of a detailed action plan, and implementation of the 'do no significant harm' principle in Ukraine.	Q2 2027 implementation
7	Chapter 15: Green transition and environmental protection	Reform 1: Environmental control system with an emphasis on prevention	Adoption of a new law on eco-inspection in accordance with EU standards	Ministry of Economy	Restarting environmental inspections and the environmental control system	Q4 2027 implementation
8	Chapter 15: Green transition and environmental protection	Reform 1: Prevention, reduction and control of industrial pollution	Establishment of a nature protection and restoration agency	Ministry of Economy	Launch of a separate agency dealing with protected natural areas	Q4 2027 implementation
9	Chapter 15: Green transition and environmental protection	Reform 1: Prevention, reduction and control of industrial pollution	Generation of electronic maps of old-growth, quasi-old-growth, and natural forests under the GIS Ukrderzhlesproekt system	Ministry of Economy Forest Agency	A new methodology for identifying such forests has been developed, field work has been carried out, and such territories have been designated, with new layers added to the GIS system.	Q4 2027 implementation

10	Chapter 15: Green transition and environmental protection	Reform 4: Restoration and conservation of natural resources (additional step)	Establish a national legal and governance framework for ecosystem restoration, improving biodiversity, climate resilience, and ecosystem services essential for recovery (water regulation, flood/drought buffering, pollination, soil fertility). This complements the Plan's broader commitment to strengthen nature and biodiversity protection legislation and expand protected networks (Emerald/Natura 2000 pathway).	Ministry of Economy (drafting/coordination)  Parliament of Ukraine	Entry into force of legislation aligning Ukraine with the EU's Nature Restoration Law (Law of Ukraine on Nature Restoration). Key provisions to include: (i) legally binding restoration targets and "no deterioration" principle for priority habitats/ecosystems; (ii) obligations for public authorities to plan/implement measures; (iii) rules for identifying/restoring degraded ecosystems (forests, wetlands/peatlands, grasslands/steppes, rivers & floodplains, urban ecosystems); (iv) monitoring, reporting, open data, and public participation; (v) integration with Emerald Network sites and protected areas cadastre.	Q4 2026 law adoption
11	Chapter 15: Green transition and environmental protection	Reform 4: Restoration and conservation of natural resources (additional step)	Establish a national legal and governance framework for ecosystem restoration, improving biodiversity, climate resilience, and ecosystem services essential for recovery (water regulation, flood/drought buffering, pollination, soil fertility). This complements the Plan's broader commitment to strengthen nature and biodiversity protection legislation and expand protected networks (Emerald/Natura 2000 pathway).	Ministry of Economy (drafting/coordination)  Cabinet of Ministers of Ukraine (adoption)	Adoption of the National Nature Restoration Plan (NRP) to operationalise the Nature Restoration Law: (i) baseline mapping of ecosystem condition and restoration potential; (ii) prioritisation criteria (war damage, climate risk hotspots, protected areas connectivity); (iii) list of measures and financing sources (state budget, donor/IFI funds, carbon/climate instruments where relevant); (iv) national monitoring framework and annual progress reporting.	Q2 2027

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13	Chapter 15: Green transition and environmental protection	Reform 4: Restoration and conservation of natural resources (additional step)	Establish an EU-aligned soil-health governance system supporting sustainable agriculture, food security, pollution prevention, and climate resilience, consistent with the Plan's nature, biodiversity and environmental governance direction.	Ministry of Economy (drafting/coordination)  Parliament of Ukraine	Entry into force of the legislation aligning Ukraine with the EU Soil Monitoring Law (Law of Ukraine on Soil Monitoring and Soil Health). Key provisions to include: (i) EU-aligned definitions; (ii) national soil monitoring framework and indicators; (iii) minimum sampling & reporting requirements; (iv) soil contamination risk screening and management triggers; (v) soil data governance (interoperability with land cadastre and environmental data systems, open access where security allows); (vi) designation of competent authority and coordination mechanism.	Q4 2026
14	Chapter 15: Green transition and environmental protection	Reform 4: Restoration and conservation of natural resources (additional step)	Establish an EU-aligned soil-health governance system supporting sustainable agriculture, food security, pollution prevention, and climate resilience, consistent with the Plan's nature, biodiversity and environmental governance direction.	Ministry of Economy (drafting/coordination)  Cabinet of Ministers of Ukraine (adoption)	Adoption of secondary legislation establishing a National Soil Monitoring Programme and Soil Information System: (i) monitoring network design (risk-based + representative sampling); (ii) laboratory QA/QC standards and accreditation approach; (iii) data model and reporting templates; (iv) first national baseline soil assessment plan (phased, prioritising war-affected and high-risk areas).	Q1 2027
15	Chapter 15: Green transition and environmental protection	Reform 5: Increased circular economy (additional step)	Create stable local financing for basic municipal solid waste (MSW) services in line with the polluter-pays principle	Ministry of Economy, Ministry for Development of Communities and Territories, Ministry of Finance	Enabling legal framework for a local municipal waste management tax / mandatory municipal fee (polluter pays): (i) adopt legislative amendments in Ukraine Tax Code allowing local self-government to introduce a local MSW management	Q1 2027

				(drafting/coordination)	tax; (ii) approve a calculation methodology (for example, based on Poland model).	
16	Chapter 15: Green transition and environmental protection	Reform 5: Increased circular economy (additional step)	Align economic incentives so that disposal is consistently more expensive than prevention, re-use and recycling; improve investment certainty for sorting and recycling; reduce landfill dependence.	Ministry of Economy  Ministry for Development of Communities and Territories	Comprehensive study to determine the level and trajectory of an ecological tax on disposal operations (landfilling and incineration): (i) full-cost including after-care financial guarantee and externality assessment (climate, pollution, health risks); (ii) market assessment (gate fees, elasticity, distributional impacts on households/business/municipalities); (iii) EU benchmarking of landfill/incineration tax design and phase-in approaches; (iv) scenario modelling of phased annual increases and risk mitigation (illegal dumping, affordability); (v) recommendations for targeted use of revenues (grants/subsidies for separate collection, re-use and recycling infrastructure, and closure/remediation of non-compliant dumpsites).	Q1 2027
17	Chapter 15: Green transition and environmental protection	Reform 5: Increased circular economy (additional step)	Convert the study results into an effective fiscal 'price signal' to accelerate re-use, recycling and reduce disposal.	Ministry of Economy, Ministry for Development of Communities and Territories, Ministry of Finance (drafting/coordination)  Parliament of Ukraine	Adoption of legislative amendments establishing/revising ecological tax rates for landfilling and incineration and introducing a phased increase plan: (i) set new rates/base for disposal operations; (ii) adopt a phased annual trajectory (e.g. multi-year increases up to 2030); (iii) define administration and control provisions; (iv) create a mechanism to channel part of revenues into re-use and recycling enabling measures (infrastructure, awareness,	Q2 2027

					enforcement, remediation).	
18	Chapter 15: Green transition and environmental protection	Reform 5: Increased circular economy (additional step)	Strengthen institutional capacity to implement the Waste Management Law and the National Waste Management Plan: consolidate core administrative/regulatory functions (permits, licensing, registers, data systems), improve transparency and enforcement, and enable effective rollout of Extended Producer Responsibility (EPR) and digital tools.	Ministry of Economy (drafting/coordination, implementation)  Cabinet of Ministers of Ukraine (adoption)	Establishment (legal creation) of the National Waste Management Agency as the central executive body implementing state policy in waste management (as per Article 21 of Law No. 2320-IX): adoption of an act establishing the Agency by the Cabinet of Ministers; approval of the Agency's Statute/Regulation (mandate, governance, accountability, organisational structure); adoption of an institutional launch roadmap covering transfer/start of key functions (permits for waste treatment operations, hazardous waste licensing, registration of waste declarations and EPR organisations, administration of the waste information system, public access to aggregated data).	Q3 2026 implementation
19	Chapter 15: Green transition and environmental protection	Reform 5: Increased circular economy (additional step)	Create an EU-aligned legal framework for extended producer responsibility (EPR) for packaging, ensuring stable financing of separate collection, sorting and recycling, reducing landfill dependence, supporting domestic recycling markets, and improving transparency and compliance.	Ministry of Economy (drafting/coordination, implementation)  Parliament of Ukraine	Entry into force of the Law on Extended Producer Responsibility for Packaging and Packaging Waste aligned with EU EPR minimum requirements and EU packaging <i>acquis</i> . Key provisions to include in the law: (i) clear allocation of responsibilities for packaging waste management between local self-government (executive bodies/communal service arrangements) and producer responsibility organisations (PROs), including who organises services vs. who finances net costs; contracting rules; performance oversight2; (ii) mandatory producer registration and obligation to join a PRO or establish an individual compliance scheme;	Q1 2027

					(iii) PRO authorisation criteria and governance/anti-monopoly safeguards (transparency, auditing, conflict-of-interest rules); (iv) requirement for PRO fees to cover defined net costs (collection/sorting/recycling, data, awareness, litter prevention where applicable) and eco-modulation of fees; (v) quantitative targets for re-use preparation and recycling, and a phased target-increase plan for PROs; (vi) (data reporting obligations and public access to aggregated information; (vii) a financial guarantee and enforcement mechanism for non-achievement of PRO targets	
20	Chapter 9: Decentralisation and regional policy	Reform 3: Strengthen development and implementation of regional policy	Implementation of the EU's partnership principle	Ministry for the Development of Communities and Territories	Creation of a monitoring committee for the implementation of the State Target Program for the Just Transition of Ukraine's Coal Regions until 2030	Q4 2026
21	Chapter 9: Decentralisation and regional policy	Reform 1: Advance decentralisation reform (additional step based on the outcomes of Step 9.2 of the Ukraine Plan)	Strengthen local self-government autonomy and legal certainty by recognising the territorial community as a public-law legal entity, enabling clearer ownership/asset management, contractual capacity, accountability, and alignment with European local self-government practice.	Ministry for the Development of Communities and Territories Ministry of Justice Ministry of Finance Cabinet of Ministers of Ukraine	Government-approved roadmap and drafting mandate to implement the study outcomes: (i) establish an inter-ministerial working group, including parliamentary committees and local government associations, and approve a draft roadmap; (ii) prepare a concept note and impact assessment for constitutional and legislative changes; (iii) run public consultations based on the EU 'better regulation' principles, including local government stakeholders.	Q3 2026

22	Chapter 9: Decentralisation and regional policy	Reform 1: Advance decentralisation reform (additional step based on the outcomes of Step 9.2 of the Ukraine Plan)	Strengthen local self-government autonomy and legal certainty by recognising the territorial community as a public-law legal entity, enabling clearer ownership/asset management, contractual capacity, accountability, and alignment with European local self-government practice.	Ministry for the Development of Communities and Territories (drafting/coordination)  Cabinet of Ministers of Ukraine  Parliament of Ukraine	Draft law package prepared and submitted to establish the legal basis for community legal personality	Q2 2027
23	Chapter 11: Transport	Reform 1: Comprehensive planning of transport sector	Transposition of the Directive (EU) 2022/362 as regards the charging of vehicles for the use of certain infrastructures	Ministry for the Development of Communities and Territories, Agency for Restoration	Directive (EU) 2022/362 is transposed to Ukrainian legislation together with the associated <i>acquis</i> . It creates the internal road transport market with equal conditions of competition, strengthens the application of user and polluter pays principles, promotes financing of road infrastructure and decarbonisation goals of the Ukrainian government under the revised National Transport Strategy until 2030. The goal is to ensure the gradual transition to the distance-based, varying-by-CO <sub>2</sub> -emission-class tolling system for heavy-duty vehicles in line with the EU-Ukraine Association Agreement.	Q4 2027
24	Chapter 11: Transport	Connected to reform 3: Liberalisation of rail transport.	Revision of the draft law 4583 On Amendments to Certain Laws of Ukraine on Socially Important Services for the Transportation of Passengers by Road and Urban Electric Transport in line with the Regulation (EC) 1370/2007 on public	Ministry for the Development of Communities and Territories	Revision of Ukrainian legislation focuses on aligning it with Regulation (EC) 1370/2007 and associated legislation. It encompasses, among other measures:  the introduction of important PSO-related procurement principles and procedures that align with EU <i>acquis</i>	Q1 2027

			passenger transport services by rail and by road		definition of compensation formulas, exclusive rights on routes, competent transport authorities.	
25	Chapter 15: Green transition and environmental protection	Connected to energy sector reforms (improving energy efficiency in the building sector)	Implementation readiness plan for the updated EU Directive 2024/1275 (EPBD) and Zero-Emission Building Standard	Ministry for the Development of Communities and Territories	Preparation and definition of a transition period prior to the adoption of the updated EU Directive 2024/1275 (Directive on the energy performance of buildings), including preparation for implementation of the new European standard for zero-emission buildings (ZEB).	Q4 2027
26	Chapter 15: Green transition and environmental protection	Connected to energy sector reforms (improving energy efficiency in the building sector)	Development of a legislative framework for implementing the updated EU Directive 2024/1275 (EPBD) and Zero-Emission Building Standard	Ministry for the Development of Communities and Territories	Preparing the legislative framework for implementation of rules aimed at reducing carbon emissions throughout the whole life cycle of buildings.	Q4 2027
27	Chapter 15: Green transition and environmental protection	Connected to Reform 1: Prevention, reduction and control of industrial pollution	Development of an early-adoption co-financing framework for best available techniques (BATs)	Ministry of Economy, Environment and Agriculture	Development and implementation of a co-financing model for the introduction of BATs and management methods, following the example of EU countries, where enterprises that implement BATs ahead of the deadline required by law are eligible for financial support.	Q4 2027
28	Chapter 15: Green transition and environmental protection	Connected to Reform 1: Prevention, reduction and control of industrial pollution	Introduction of mandatory automated emission monitoring systems	Ministry of Economy, Environment and Agriculture	Introduction of mandatory installation of automated monitoring systems at emission sources for all categories of enterprises. Ensuring access to monitoring data for the public and regulatory authorities.	Q4 2027
29	Chapter 12:	Connected to Reform 1:	Adoption and implementation of a law	Ministry of Economy, Environment and	Developed legislation framework for the implementation of the Council	Q3 2026

	Agri-food sector or Chapter 15: Green transition and environmental protection	Aligning the institutional framework on agriculture and rural development to the EU policy  Or  Connected to Water and wastewater	on the protection of waters against pollution caused by nitrates from agricultural sources	Agriculture	Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources	
30	Chapter 15: Green transition and environmental protection	Connected to Water and wastewater	Development and extension of a groundwater monitoring system and its associated data	Ministry of Economy, Environment and Agriculture	Developed and expanded groundwater monitoring network	Q2 2027
31	Chapter 12: Agri-food sector	Reform 1: Aligning the institutional framework on agriculture and rural development to the EU policy	Adoption and implementation of official animal welfare control systems for the keeping, transport and slaughter of farm animals.	Ministry of Economy, Environment and Agriculture	Adoption and implementation of the Official Controls regulation (EU) 2017/625:  Develop trainings in animal welfare for the inspectorates and farmers;  Train enough staff for the official controls in animal welfare within the competent authority;  Develop harmonised documented procedures (work instructions, SOPs, checklists) for the official veterinarians and inspectors;  Establish an accredited training and certification body for the operators;  Develop multi-annual national	Q4 2026

					control plans (MANCP).	
32	Chapter 9: Decentralisation and regional policy	Reform 1: Advance decentralisation reform	Entry into force of legislation to ensure better distribution of powers between local governments and executive authorities  The following changes are proposed: 'Develop a legislative framework (draft laws) providing for appropriate amendments to the Constitution to ensure a better distribution of powers between local governments and executive authorities.'	Ministry for Development of Communities and Territories, supported by Ministry of Education and Science, Ministry of Health, Ministry of Culture and Information Policy, Ministry of Social Policy, Family and Unity, Ministry of Youth and Sports, Ministry of Finance, and other relevant authorities	These legislative amendments will lead to a better distribution of powers between local governments and executive authorities based on the principles of subsidiarity and decentralisation, help to eliminate conflicts of competence between different tiers (central, regional, district and local authorities) and across local self-government, and improve the quality of local public services as well as the efficient use of budgetary funds.	Q4 2026
33	Chapter . Energy Sector	Reform 6. Improved Efficiency in District Heating	Investments	Ministry for the Development of Communities and Territories Development	Implementation readiness plan for the updated EU Directive 2023/1791. Creating of a financial instrument – the Heat Supply Enterprise Modernisation Fund.	Q4 2026
34	Chapter Energy Sector	Reform 6. Improved Efficiency in District Heating	Implementation readiness plan for the updated EU Directive 2023/1791	Ministry for the Development of Communities and Territories	Optimisation of tariff policy. Development of a plan for the transition to two-tier tariff setting for enterprises for its mandatory use.	Q4 2026