APPROVED
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REPORT
on the Inventory of Support Schemes for Undertakings Financed from State or Local Resources Existing on the Date of Entry into Force of the Law of Ukraine “On State Aid to Undertakings” (updated)

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Annex

List of Abbreviations and Acronyms

BCU	Budget Code of Ukraine
SADT	State Agency for Tourism Development of Ukraine
SAEE	State Agency on Energy Efficiency and Energy Saving of Ukraine
State Cinema Agency	State Agency of Ukraine for Cinema
State Committee for Television and Radio Broadcasting	State Committee for Television and Radio Broadcasting of Ukraine
SCS	State Customs Service of Ukraine
SSAU	State Space Agency of Ukraine
STS	State Tax Service of Ukraine
EU	European Union
Law	Law of Ukraine “On State aid to Undertakings”
2024 Inventory Report	Report on the Inventory of Support Schemes for Undertakings Financed from State or Local Resources Existing on the Date of Entry into Force of the Law of Ukraine “On State aid to Undertakings”, approved by Order No. 22-рп of the Antimonopoly Committee of Ukraine dated 22 November 2024
Report	Report on the Inventory of Support Schemes for Undertakings Financed from State or Local Resources Existing on the Date of Entry into Force of the Law of Ukraine “On State aid to Undertakings” (updated)
CMU, Government	Cabinet of Ministers of Ukraine
Committee	Antimonopoly Committee of Ukraine
MinEnvironment	Ministry of Environmental Protection and Natural Resources of Ukraine
MinEconomy	Ministry of Economy, Environment and Agriculture of Ukraine
MinEnergy	Ministry of Energy of Ukraine
MinCulture	Ministry of Culture of Ukraine
MinYouth and Sports	Ministry of Youth and Sports of Ukraine
MinDefence	Ministry of Defence of Ukraine
MinDevelopment, MinInfrastructure	Ministry for Communities and Territories Development of Ukraine
MinSocialPolicy	Ministry of Social Policy of Ukraine

MinStrategicIndustries	Ministry of Strategic Industries of Ukraine
MinFinance	Ministry of Finance of Ukraine
MinJustice	Ministry of Justice of Ukraine
MCIP	Ministry of Culture and Information Policy of Ukraine
MCSC	Ministry of Culture and Strategic Communications of Ukraine
MCT	Ministry of Culture and Tourism of Ukraine
CCU	Customs Code of Ukraine
MoH	Ministry of Health of Ukraine
MESU	Ministry of Education and Science of Ukraine
National Programme for the Approximation of the EU	Acquis – National Programme for the Approximation of Ukrainian Legislation to the Law of the European Union (EU acquis), approved by Resolution of the Cabinet of Ministers of Ukraine No. 438 of 1 April 2026
NEURC	National Energy and Utilities Regulatory Commission.
NSSMC	National Securities and Stock Market Commission.
TSO	Transmission System Operator
SGEI	Services of General Economic Interest
TCU	Tax Code of Ukraine.
Action Plan for the Implementation of the European Commission Recommendations	Action Plan for the Implementation of the Recommendations of the European Commission presented in the Ukraine Progress Report under the 2024 European Union Enlargement Package, approved by Order of the Cabinet of Ministers of Ukraine No. 300-p of 28 March 2025
EU Project «COMPASA»	EU Funded Project “Competition and State aid Rules and Practices Alignment with the EU Acquis”
Regulation No. 651/2014	Commission Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty
Association Agreement	Association Agreement between Ukraine, of the one part, and the European Union, the European Atomic Energy Community and their Member States, of the other part.
Authorized Body	Authorized Body for State aid
CEB	Central Executive Body

Introduction

In 2024, the Committee prepared and approved the 2024 Inventory Report. The inventory of schemes supporting undertakings at the expense of state or local resources that existed on the day the Law came into force was carried out in order to identify schemes that may contain signs of existing State aid, as well as executive bodies responsible for the implementation of these schemes.

As a result of the inventory, 56 schemes were identified that contain signs of existing State aid, and notifications about which, after the resumption of the obligation of State aid grantors to submit information on existing State aid, should have been submitted to the Committee in accordance with the procedure established by the Law, in accordance with Clause 66 of the Action Plan for the Implementation of the Recommendations of the European Commission, approved by the CMU Resolution No. 133- p dated 09.02.2024.

At the same time, during 2024–2025, the Law was not renewed. In addition, there have been changes in national legislation, in particular, individual regulatory acts and their provisions indicated in the 2024 Inventory Report, have undergone changes or lost their validity.

Currently, completing the inventory of existing State aid schemes and bringing them into line with the legislation on State aid is the subject of the negotiation process regarding Ukraine's accession to the EU and one of the elements of the implementation of the key indicator (closing benchmark) under negotiation section 8 "Competitive Policy". In addition, Clause 10 of the Action Plan for the implementation of agreements reached during the 10th meeting of the Ukraine-EU Association Committee in the trade composition provides for the provision to the EU side of an updated interim version of the inventory of existing State aid in the II quarter of 2026.

Taking into account the above, the Committee prepared this Report in order to update the information provided in the 2024 Inventory Report and to provide practical recommendations to grantors of State aid on bringing potential existing State aid scheme into compliance with State aid legislation.

Section 1 of the Report outlines the legal principles of regulation in the field of State aid, reveals the content and essence of the State aid scheme, State aid compatibility, and existing State aid.

Section 2 of the Report highlights measures to support undertakings, which may contain signs of existing State aid, grouped depending on the economic field. It provides information on ways to bring them into line with the legislation on State aid.

Section 3 of the Report contains information on schemes that are included in the State aid Register and that existed before August 2, 2017.

The Annex to the Report provides a list of potential support schemes and regulatory legal acts that may contain State aid measures that existed on the date of entry into force of the Law. The information is based on information received by the Committee from the central executive bodies (CEB) responsible for the implementation of the relevant measures, as well as other state bodies, local self-government bodies, legal entities.

The information presented in this Report and its annex can be used by grantors of State aid during the development of amendments to regulatory and/or administrative acts in order to bring them into line with the legislation on State aid and to implement subclause 1 of clause 97 of the Action Plan for the Implementation of EC Recommendations, according to which the completion of the inventory of existing State aid schemes is provided for in 2 stages:

1) submission by grantors of State aid of information on support schemes to undertakings at the expense of state or local resources that existed on the date of entry into force of the Law - within two months after the establishment of the obligation of grantors of State aid to submit information about State aid;

2) creation of a State aid Register schemes for undertakings based on information submitted by State aid grantors on schemes to support undertakings from state or local resources that existed on the date of entry into force of the Law – within six months after the submission of information on State aid by State aid grantors.

The information in this Report is given as of 15th May 2026 and takes into account changes in the structure of the Government in connection with the resignation of the Prime Minister of Ukraine on 16th July 2025, the formation of a new Government and changes in the names of ministries, in particular:

- The Ministry of Economy of Ukraine was renamed the Ministry of Economy, Environment and Agriculture of Ukraine, to which the powers of the liquidated Ministry of Agrarian Policy and Food and the Ministry of Environmental Protection and Natural Resources were transferred (Resolution of the CMU dated 21st July 2025 No. 903);
- The Ministry of Social Policy of Ukraine was renamed the Ministry of Social Policy, Family and Unity of Ukraine (CMU Resolution No. 904 of 21st July 2025);
- The Ministry of Strategic Industries has been abolished, its functions have been assigned to the Ministry of Defense (Decision of the CMU dated 21st July 2025 No. 905);
- The Ministry of Culture and Strategic Communications of Ukraine was renamed to the Ministry of Culture of Ukraine (Resolution of the CMU of 29th October 2025 No. 1396);
- The Ministry of Development of Communities, Territories and Infrastructure of Ukraine was renamed the Ministry of Development of Communities and Territories of Ukraine (Decision of the CMU dated 6th September 2024 No. 1028).

Section 1. Legal regulation in the field of State aid

1.1. State aid scheme

The Law defines the State aid scheme as a normative legal act or a set of acts, on the basis of which certain categories of undertakings receive State aid during a certain or unspecified period in a specified or unspecified amount (part one of Article 1).

In accordance with Article 264 of the Association Agreement, the parties have agreed that they will apply Articles 262, 263 (3) or 263 (4) of the Agreement, using as a source of interpretation the criteria arising from the application of Articles 106, 107 and 93 of the Treaty on the Functioning of the EU, in particular the relevant case law of the Court of Justice of the EU, as well as relevant secondary legislation, framework provisions, guidelines and other applicable EU administrative acts.

According to point "d" of Article 1 of Council Regulation (EU) No. 2015/1589 of July 13, 2015 on establishing detailed rules for the application of Article 108 of the Treaty on the Functioning of the EU, "aid scheme" means any act on the basis of which undertakings defined in such an act in a general and abstract manner may be granted individual assistance without the need for additional implementation measures, and any act, on the basis of which one or several undertakings may be granted aid unrelated to a specific project for an indefinite period and/or in an unspecified amount.

In the expert opinion of the EU Project "COMPASA" dated April 5, 2024 COMPASA2024/04-04 (hereinafter referred to as the COMPASA Opinion) regarding the content of the concept of a State aid scheme in EU legislation and the practice of the European Commission, it is stated that a State aid scheme is a normative legal act (or a set of normative legal acts) that contains the principles on the basis of which State aid can be granted. These principles relate to general and procedural aspects of State aid. They depend on the policy objective of the relevant authorities, which must ensure that the State aid granted under the scheme is compatible with the relevant State aid rules. Such principles can be defined in a single normative legal act (for example, in a law or act of the Government) or in several normative legal acts that together form a scheme (law and act of the Government). In the latter case, the law may provide general powers to grant State aid, while a government act may provide for detailed principles of State aid (general and procedural rules). This approach, which is used in some member states, allows detailed principles to be changed more easily if necessary without the need to amend the law through a parliamentary procedure, which is usually more complicated than the procedure for amending a secondary act.

The COMPASA Opinion contains a list of the main elements of the State aid scheme:

1) general principles of granting State aid:
- the purpose of State aid (for example, investment in sports infrastructure);
- beneficiaries of State aid (for example, small and medium-sized enterprises);
- eligible activity;
- form of State aid (for example, a grant, a tax advantage);
- eligible costs that can be covered by State aid;
- the maximum amount of aid per project/recipient (in appropriate cases);
- applicable intensity of State aid;
- excluded sectors or companies;
- stimulating effect;
- date of granting aid;
- budget of the State aid scheme;
- the duration of the State aid scheme;
- other relevant conditions;

2) State aid granting procedures:
- information about the State aid grantor;
- procedure for submitting applications for State aid;
- necessary documentation for the application;

- assessment criteria for application approval;
- the basis for granting aid (administrative decision / agreement);

3) ex-post control rules, reporting requirements:

- the authority of the relevant body to control the proper implementation and use of State aid;
- reporting requirements for beneficiaries.

The COMPASA Opinion also states that the given list of the main elements of the State aid scheme is general and may not reflect all the characteristics of the schemes of the EU member states. This listing demonstrates the basic concept. If the scheme does not include all the elements mentioned, it is not comprehensive and should be supplemented. During the notification procedure, the European Commission checks the principles included in a specific scheme and their compliance with EU State aid compatibility rules.

Regarding the legislation of Ukraine, the EU Project "COMPASA" recommended considering legal acts that contain only general rules on the provision of State aid as State aid schemes that require amendments to ensure the inclusion of the above principles of aid granting for all individual cases, regardless of the authority of grantors to grant such aid.

1.2. Compatibility of State aid

Clause 1 of Article 262 of the Association Agreement stipulates that any aid granted by Ukraine or EU member states using state resources that distorts or threatens to distort competition by favoring certain undertakings or the production of certain goods is incompatible with the proper functioning of the Agreement to the extent that it may affect trade between the Parties.

However, in accordance with Article 262(2) of the Association Agreement, the following will be considered compatible with the proper functioning of the Agreement:

a) aid of a social nature granted to individual consumers, provided that such aid is granted without discrimination based on the origin of the goods concerned;

b) aid for compensation of losses caused by natural disasters or emergency situations.

In addition, in accordance with Clause 3 of Article 262 of the Association Agreement, the following may be considered compatible with the proper implementation of this Agreement:

a) aid to promote the economic development of regions with an extremely low standard of living or with a significant level of unemployment;

b) aid to facilitate the implementation of an important project of the common European interest or to correct significant violations of normal operation in the economy of Ukraine or one of the EU member states;

c) aid to promote the development of certain economic activities or certain economic fields, if such aid does not have an adverse effect on trade conditions contrary to the interests of the Parties;

d) aid for the maintenance of culture and the preservation of cultural heritage, if such aid does not have an adverse effect on the terms of trade contrary to the interests of the Parties;

f) aid to achieve the goals allowed in accordance with the EU rules on horizontal exemption blocks and rules on horizontal and sectoral State aid, which is granted in accordance with the conditions set forth in them;

f) aid for investments in order to ensure compliance with the mandatory standards defined by EU directives specified in Annex XXX to Section 6 ("Environment") of Chapter V of this Agreement, during the implementation period specified therein, in particular the adaptation of enterprises and equipment to new requirements, may be allowed in the amount of up to 40% of eligible costs.

Article 2 of the Law establishes the principle of incompatibility of State aid for competition, according to which State aid is incompatible for competition, unless otherwise established by the Law.

Article 5 of the Law specifies that State aid is compatible if: the aid is of a social nature, the final beneficiaries of which are consumers, provided that such aid is granted without discrimination related to the origin of the goods; granted for the purpose of compensation for damages caused by man-made or natural emergencies.

According to the first part of Article 6 of the Law, State aid can be recognized as compatbile if it is granted, in particular, for the following purposes:

promotion of socio-economic development of regions in which the standard of living is low or the level of unemployment is high;

aid to certain types of economic activity or certain economic fields, or undertakings in certain economic zones, provided that this does not contradict the international treaties of Ukraine, consent to the binding of which has been granted by the Verkhovna Rada of Ukraine;

supporting culture, creative industries, tourism and preservation of cultural heritage, if the impact of such State aid on competition is insignificant.

The CMU determines the criteria for assessing the compatibility of certain categories of State aid granted for the purposes provided for in the first part of Article 6 of the Law.

Currently, 19 criteria for assessing the compatibility of State aid have been approved:

- for conducting economic activities using port infrastructure facilities ;
- to ensure the development of regions;
- to support small and medium-sized businesses
- for professional training of employees;
- for employment of certain categories of workers and creation of new jobs;
- for rescue and restructuring of undertakings;
- for environmental protection;
- for carrying out scientific research, technical development and innovative activity;
- to support culture and preserve cultural heritage;
- for local infrastructure;
- for the provision of services for the creation and/or selection, organization and distribution of mass information, which are services of general economic interest;
- for recreational infrastructure;
- to provide services of general economic interest;
- in the field of civil aviation;
- for carrying out activities related to sports infrastructure;
- the coal industry;
- to promote certain types of economic activity or for certain economic fields;
- to overcome the consequences caused by the COVID-19 coronavirus disease;
- for the provision of passenger transport services, which are services of general economic interest.

According to Part Two of Article 8 of the Law, the powers of the Committee as the Authorized Body include determining whether measures to support undertakings at the expense of state or local resources are State aid, assessing the compatibility of State aid for competition, and making decisions provided for by the Law.

When assessing the compatibility of State aid, the Committee applies the above criteria, and in the absence of national criteria, the Committee, in accordance with Article 264 of the Association Agreement, may use relevant secondary legislation, framework provisions, guidelines and other current administrative acts of the EU.

State aid, in order to be considered compatible, must meet the compatibility conditions specified in the criteria.

Bringing existing State aid schemes into compliance with the requirements of the Law can be carried out by making changes to such schemes, in particular, supplementing their compatibility conditions in accordance with the criteria for assessing the compatibility of State aid, limiting the maximum amount to de minimis State aid in accordance with the Law.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that are the basis for its provision. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support of undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

1.3. Existing State aid

Existing State aid shall mean a State aid scheme or individual State aid that was in force on the date the Law entered into force (the Law became fully effective on 2 August 2017), or in respect of which the Authorized Body has adopted a decision declaring such aid compatible with competition, provided that the period of validity of that aid has not yet expired.

A State aid scheme may consist of a single legal act or several legal acts that, taken together, constitute the scheme (for example, a Law of Ukraine and a Resolution of the CMU).

This Report includes cases where support schemes are established on the basis of the provisions of a Law of Ukraine together with the relevant secondary legislation and/or other supporting documents.

For example, a Law that entered into force before 2 August 2017 may provide for the possibility of granting support to undertakings and establish only the general legal framework, i.e. set out the principles governing such support without specifying all the conditions for granting it. The detailed conditions for granting the support are then laid down in the relevant secondary legislation and/or other implementing documents that entered into force after 2 August 2017.

According to the expert opinion of the EU Project “COMPASA” of 19 July 2024 (Ref. COMPASA2024/07-08): “If the Resolution also contains the rules for granting the aid, it forms a scheme together with the Law. In that case, we consider that, notwithstanding the fact that the Resolution entered into force in 2021, the scheme should be regarded as falling within the scope of Article 267(2) of the Association Agreement” (i.e. the scheme is considered to constitute existing State aid).

In light of the above, certain support schemes covered by this Report that are based on Laws of Ukraine which entered into force before 2 August 2017 also include secondary legislation adopted after 2 August 2017, where such legislation specifies the mechanism for granting the relevant support.

Section 2. Support Measures for Undertakings that May Constitute Existing State aid Schemes (by economic sector)

2.1. Energy Sector

Annex 1 to the 2024 Inventory Report identifies five potential support measures established under legal acts in the energy sector. These measures were grouped into three potential State aid schemes for undertakings that existed on the date the Law entered into force. The Ministry of Energy and the National Energy and Utilities Regulatory Commission (NEURC) were identified as the potentially responsible central authorities, namely:

№	Name of the support scheme	Legal basis
1	Support for the Promotion of Electricity Generation from Renewable Energy Sources	Law of Ukraine “On Alternative Energy Sources” (Articles 8, 9, 9^1, 9^2, and 9^3) Law of Ukraine “On the Electricity Market” (Articles 65 and 71)
2	Support for the Production and Use of Energy from Renewable Energy Sources and Alternative Fuels	Clauses 197.16.1 and 197.16.2 of Article 197 of the Tax Code of Ukraine (VAT exemption) Clauses 14 and 16 of Part One of Article 282 of the Customs Code of Ukraine (customs duty exemption)
3	Support for Electricity Generation from High-Efficiency Cogeneration Installations and/or Renewable Energy Sources	Sub-clause 213.2.8 of Clause 213.2 of Article 213 of the Tax Code of Ukraine (excise tax exemption)

To update the information contained in the 2024 Inventory Report concerning the above-mentioned potential State aid schemes for undertakings, the Committee sent requests for information to the MinEnergy and the NEURC.

Based on the responses received from the MinEnergy and the NEURC, as well as other information available to the Committee, the following was established:.

1. With regard to the support scheme for the promotion of electricity generation from renewable energy sources.

In its letter No. 26/1.2-4.1-4193 of 26 February 2026, the MinEnergy, and in its letter No. 2305/22.1.1/7-26 of 17 February 2026, the NEURC did not provide updated information on the objective, duration, form, amount of support, or the number of beneficiaries of this support measure.

The support scheme for promoting electricity generation from renewable energy sources is established by a set of legal acts, namely the Laws of Ukraine “On the Electricity Market” and “On Alternative Energy Sources”, together with the secondary legislation adopted for their implementation.

Pursuant to Article 8(3) of the Law of Ukraine “On Alternative Energy Sources”, the CMU may provide, within the State Budget, financial support to electricity market participants entrusted with public service obligations to increase the share of electricity generated from renewable energy sources. Such funding is to be allocated on the basis of budget requests submitted by the central executive authority responsible for energy policy, supported by calculations provided by the NEURC.

However, based on the information available to the Committee, this support mechanism is currently not implemented, and the application of this provision has been suspended since 2023. The MinEnergy noted that, in accordance with the Budget Code of Ukraine, it has regularly submitted budget requests to the Ministry of Finance, including for 2026, proposing the introduction of the budget programme “Financial Support for Electricity Market Participants Entrusted with Public Service Obligations to Increase the Share of Electricity Generated from Renewable Energy Sources”. Nevertheless, no such programme has been included in the State Budget of Ukraine. The Ministry of Finance has not supported the allocation of State Budget funds for ensuring the affordability of electricity for household consumers or for financing other public service obligations provided for by the Law of Ukraine “On the Electricity Market”.

The NEURC also confirmed that, since the introduction of the new electricity market model, the State Budget has not allocated funding for financial support to electricity market participants entrusted with public service obligations to increase the share of electricity generated from renewable energy sources.

At the same time, pursuant to Articles 9^1, 9^2 and 9^3 of the Law of Ukraine “On Alternative Energy Sources”, the promotion of electricity generation from renewable energy sources in Ukraine is currently implemented through the application of:

- a “green” tariff (a special tariff under which electricity generated from renewable energy sources at electricity generation facilities, including commissioned phases of power plants (commissioning units), is purchased (in the case of hydropower, this applies only to micro, mini and small hydropower plants);
- a premium added to the “green” tariff or the auction price for meeting the required level of use of equipment of Ukrainian origin (applicable to electricity generation facilities commissioned between 1 July 2015 and 31 December 2024);
- support for renewable electricity producers that have obtained support rights through competitive auctions, by guaranteeing the purchase of the service under the market premium mechanism using the auction price (including the premium for compliance with the required level of use of equipment of Ukrainian origin).

Pursuant to Article 62(2) of the Law of Ukraine “On the Electricity Market”, increasing the share of electricity generated from renewable energy sources constitutes a public service obligation (PSO) imposed on the guaranteed buyer, universal service suppliers, the transmission system operator, and renewable electricity producers that have been granted a “green” tariff or have acquired the right to support through renewable energy auctions. These obligations apply for the period during which the feed-in tariff is in force or, for auction winners, for the duration of the support granted.

Under Article 9^1 of the Law of Ukraine “On Alternative Energy Sources”, the “green” tariff remains in force until 31 December 2029.

The Law of Ukraine No. 3220-IX of 30 June 2023, “On Amendments to Certain Laws of Ukraine Regarding the Recovery and Green Transformation of Ukraine’s Energy System”, introduced the Feed-in Premium mechanism.

The Feed-in Premium mechanism is a renewable electricity support scheme under which the guaranteed buyer pays eligible undertakings granted a feed-in tariff and undertakings that have acquired support rights through auctions the difference between the applicable feed-in tariff or auction price (including any premium for compliance with the required level of use of equipment of Ukrainian origin) and the reference price determined in accordance with the Law of Ukraine “On the Electricity Market”. The Feed-in Premium mechanism applies to auction winners and also extends to all renewable electricity producers operating under the feed-in tariff that have left, or will leave, the guaranteed buyer’s balancing group.

During 2023-2026, a number of legal acts were adopted to further develop the regulatory framework governing the promotion of electricity generation from renewable energy sources, in particular the support scheme for renewable electricity producers under the Feed-in Premium mechanism. In particular, the Law of Ukraine No. 4777-IX of 10 February 2026, “On Amendments to Certain Legislative Acts of Ukraine on Improving the Functioning of Energy Markets, Competitive Conditions for Electricity Generation from Renewable Energy Sources and Strengthening Energy Resilience", extended the period for conducting renewable energy auctions until 2034 and further improved the procedures for organizing auctions for the allocation of renewable energy support quotas.

Accordingly, Ukraine is gradually transitioning away from the Feed-in Tariff support scheme, under which electricity generated from renewable energy sources is purchased at a fixed tariff, towards the Feed-in Premium support scheme, based on contracts for difference for renewable electricity producers.

Based on the information available to the Committee, as the legal acts forming the legal basis for granting the support remain in force, the *support scheme for the promotion of electricity generation from renewable energy sources* is subject to notification to the Committee for the purposes of a State aid assessment, the outcome of which will determine whether the scheme should be entered into the State aid Register.

2. With regard to the support scheme for the promotion of the production and use of energy from renewable energy sources and alternative fuels

In its letter No. 26/1.2-4.1-4193 of 26 February 2026, the MinEnergy did not provide updated information on the objective, duration, form, amount of support, or the number of beneficiaries of this support measure.

In its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the State Tax Service of Ukraine indicated that information on the relevant tax advantage is maintained by the State Customs Service of Ukraine in accordance with the Classifier of Exemptions from Customs Payments on the Importation of Goods into the Customs Territory of Ukraine, approved by Order of the Ministry of Finance No. 1011 of 20 September 2012, "On Approval of Departmental Classifiers of Information on State Customs Matters Used in the Processing of Customs Declarations".

The letter of the SCS No. 15/15-01-04/8.20/1125 of 25 February 2026 does not contain information on the amount of the exemption granted under Clauses 14 and 16 of Part One of Article 282 of the Customs Code of Ukraine or on its beneficiaries for 2024 and 2025. In its subsequent letter No. 15/15-01-04/8.20/2487 of 23 April 2026, the State Customs Service stated that no customs clearances applying the exemption provided for in Article 197.16 of the Tax Code of Ukraine had been recorded.

Based on the information available to the Committee, certain provisions of the Tax Code of Ukraine and the Customs Code of Ukraine, which constitute the legal basis for granting the support, remain in force. Accordingly, the *support scheme for the promotion of the production and use of energy from renewable energy sources and alternative fuels* is subject to notification to the Committee for assessment. The outcome of that assessment will determine whether the scheme should be included in the State aid Register.

3. With Regard to the Support Scheme for Electricity Generation from High-Efficiency Cogeneration Installations and/or Renewable Energy Sources

In its letter No. 26/1.2-4.1-4193 of 26 February 2026, MinEnergy did not provide updated information on the objective, duration, form, amount of support, or the number of beneficiaries of this support measure.

At the same time, in its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the STS stated that, pursuant to Article 30.2 of the TCU, tax advantages may be granted on the basis of characteristics relating to a particular category of taxpayers, the type of activity they carry out, the object of taxation, or the nature and public significance of the expenses they incur.

However, since, pursuant to Sub-clause 213.2.8 of Clause 213.2 of Article 213 of the TCU, the supply of electricity generated by high-efficiency cogeneration installations and/or from renewable energy sources constitutes a transaction involving excisable goods that is not subject to excise taxation, such transactions do not constitute a tax advantage within the meaning of Article 30 of the TCU.

Based on the information available to the Committee, as the relevant provision of the TCU constituting the legal basis for granting the support remains in force, the *support scheme for electricity generation from high-efficiency cogeneration installations and/or renewable energy sources* is subject to notification to the Committee for assessment. The outcome of that assessment will determine whether the scheme should be included in the State aid Register.

Accordingly, following its assessment of all information available, the Committee concluded that three support schemes for undertakings in the *energy sector* remain in force and exhibit the characteristics of State aid (information on these schemes is provided in the Annex to this Report).

The aid granting authorities should bring these support schemes into compliance with the State aid legislation applicable to this sector, taking into account the objective and category of the support.

To bring support schemes for undertakings in the *energy sector* into compliance with the State aid legislation, the provisions of Regulation No. 651/2014 and the Communication from the European Commission (2022/C 80/01) – "Guidelines on State aid for climate, environmental protection and energy" (hereinafter, the 2022/C 80/01 Guidelines) may be applied.

Taking into account the requirements of EU legislation, in particular Regulation No. 651/2014 and the 2022/C 80/01 Guidelines, and in implementation of the National Programme for the Approximation of the EU Acquis, the Committee has prepared a draft CMU Resolution "On Approval of the Criteria for Assessing the Compatibility of State aid to Undertakings for Environmental Protection. [1]" Following their approval by the CMU, these Criteria for Assessing the Compatibility of State aid will be applied by the Committee, in its capacity as the Authorized Body, when assessing the compatibility of State aid to undertakings, including in the energy sector, for the purposes of adopting decisions under the Law.

In particular, the draft Criteria for Assessing the Compatibility of State aid to Undertakings for Environmental Protection establishes the compatibility conditions for, inter alia, the following categories of State aid:

- operating aid for the promotion of the generation and use of electricity from renewable energy sources, excluding electricity generated from renewable hydrogen;

-aid for the promotion of the generation and use of energy from renewable energy sources produced by small-scale installations or renewable energy communities, excluding electricity generated from renewable hydrogen;

- aid granted in the form of tax advantages (tax incentives).

General compatibility conditions for all categories of State aid for environmental protection under the above-mentioned draft Criteria:

1) The maximum duration of State aid must not exceed 10 years.

2) State aid beneficiaries may be undertakings operating in any sector of the economy, except those that are undertakings in difficulty; or operate in the nuclear energy sector.

3) State aid must have an incentive effect, meaning that the beneficiary must have applied for the aid before commencing work on the project to be supported.

4) The maximum amount of State aid that may be granted to a beneficiary shall be determined taking into account the aggregate amount of State aid received and shall not exceed 100% of the eligible costs.

5) The granting of State aid must not result in a breach of the legislation of Ukraine and/or the Association Agreement.

6) State aid with identifiable eligible costs may be cumulated with:

any other State aid relating to different eligible costs; and

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[1)] The draft has been made available for public consultation on the official website of the Committee..

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such cumulation does not result in exceeding the maximum aid intensity or the maximum aid amount applicable to that aid.

The compatibility conditions for operating aid for the promotion of the production and use of electricity from renewable energy sources, excluding electricity generated from renewable hydrogen, provide, inter alia, that:

the objective of the State aid is to promote the production and use of electricity from renewable energy sources, excluding electricity generated from renewable hydrogen;

the Committee shall recognize as eligible costs any costs incurred by the State aid beneficiary in carrying out its economic activity related to the production and use of electricity from renewable energy sources, excluding electricity generated from renewable hydrogen;

the State aid shall be granted through a competitive bidding procedure;

the State aid shall be granted in the form of a premium (bonus, surcharge, additional payment, etc.) to the market price or in the form of a contract for difference, under which producers sell their electricity directly on the market;

State aid beneficiaries shall sell their electricity directly on the market and shall be subject to the general balancing obligations;

the State aid shall not be granted for periods during which the price difference is negative;

the State aid shall not be granted before the commissioning of the facility implementing the project for the promotion of the production and use of electricity from renewable energy sources, or after the cessation of its operation.

The compatibility conditions for State aid for the promotion of the production and use of energy from renewable energy sources generated by small installations or renewable energy communities, excluding electricity generated from renewable hydrogen, under the above-mentioned draft Criteria, provide, inter alia, that:

The objective of the State aid is to promote the production and use of energy from renewable energy sources generated by small installations or renewable energy communities, excluding electricity generated from renewable hydrogen;

Aid to renewable energy communities shall be granted for projects with an installed capacity or maximum demand not exceeding 6 MW for installations using all renewable energy sources, except wind energy, for which aid shall be granted to projects with an installed capacity not exceeding 18 MW;

The Committee shall recognize as eligible costs any costs incurred by the State aid beneficiary in the course of carrying out its economic activity;

State aid for the production of biofuels, bioliquids, biogas (including biomethane), and biomass fuels shall be granted only where such fuels comply with the applicable sustainability and greenhouse gas emissions reduction criteria;

The maximum amount of State aid shall be determined by comparing the investment made with State aid to a similar investment that would have been carried out in the absence of State aid. The calculation of the net extra costs shall not be required where the maximum amount of State aid is determined through a competitive bidding procedure;

The State aid shall be granted in the form of a premium (bonus, surcharge, additional payment, etc.) to the market price or in the form of a contract for difference, under which producers sell their electricity directly on the market.

The compatibility conditions for State aid granted in the form of tax advantages, as set out in the above-mentioned draft Criteria, provide, inter alia, that:

The objective of the State aid is to encourage undertakings to carry out activities that increase the level of environmental protection beyond the level that would have been achieved by the undertaking in the absence of the State aid.

Such State aid shall be granted, inter alia, in the form of tax advantages relating to indirect taxes (other than VAT) by applying a reduced rate of an indirect tax (other than VAT) to energy products and electricity and/or by granting an exemption from such tax.

The Committee shall recognize as eligible costs any costs incurred by the State aid beneficiary in the course of carrying out its economic activity.

The aid granting authority shall identify the beneficiaries of the State aid on the basis of objective, clear, transparent and non-discriminatory criteria.

The beneficiaries of such State aid shall pay at least the minimum tax rate established under the legislation of Ukraine for the relevant type of product, except in the case of tax advantages applicable to certain energy products as specified in the Criteria for Assessing the Compatibility of State aid to Undertakings for Environmental Protection.

At the same time, compliance with all other compatibility conditions applicable to the relevant category of State aid, as provided for in the above-mentioned draft Criteria, must also be ensured.

The compatibility conditions provided for in the above-mentioned draft Criteria shall be reflected in the legal basis for granting the relevant support.

Where State aid is granted for *objectives other than environmental protection*, the compatibility conditions laid down in other criteria for assessing the compatibility of State aid to undertakings applicable to the respective category of State aid shall be complied with.

At the same time, where de minimis aid is granted under the relevant support scheme, the legal and/or administrative acts constituting the legal basis for granting such aid shall expressly indicate that the aid is granted as de minimis aid. Subject to compliance with clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law, no notification of de minimis aid shall be submitted to the Committee.

Where support to undertakings does not constitute State aid, the relevant conditions confirming that such support does not constitute State aid shall be reflected in the legal and/or administrative acts constituting the legal basis for granting such support.

2.2. Energy Efficiency Sector

Annex 1 to the 2024 Inventory Report contains information on five potential support measures provided for in legal acts in the energy efficiency sector. These measures were grouped into four potential support schemes for undertakings that existed on the date of entry into force of the Law, for which the MinDevelopment of Ukraine and/or the State Agency on Energy Efficiency and Energy Saving of Ukraine are the potential responsible Central Executive Bodies, namely:

№	Name of the support scheme	Legal basis
1	Support for Thermal Modernisation and Energy Efficiency Measure	Law of Ukraine “On the Energy Performance of Buildings” (Article 16)
2	Support for the Operation of the Energy Efficiency Fund	Law of Ukraine “On the Energy Efficiency Fund” Resolution of the Cabinet of Ministers of Ukraine No. 1102 of 20 December 2017 “On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Operation of the Energy Efficiency Fund”

3	Support for the Production of Energy Carriers from Renewable Energy Sources and Alternative Fuels	Resolution of the Cabinet of Ministers of Ukraine No. 243 of 1 March 2010 “On Approval of the State Target Economic Programme for Energy Efficiency and the Development of the Production of Energy Carriers from Renewable Energy Sources and Alternative Fuels for 2010–2021”
4	Support for the Production and Consumption of Alternative Fuels (Biofuels)	Clause 17 of Part One of Article 282 of the Customs Code of Ukraine (customs duty exemption)

To update the information contained in the 2024 Inventory Report concerning the above-mentioned potential support schemes for undertakings, the Committee sent requests for information to the MinDevelopmene, the State Agency on Energy Efficiency and Energy Saving of Ukraine, the State Customs Service of Ukraine, and the State Institution “Energy Efficiency Fund” (hereinafter – the Fund).

Based on the responses received from the MinDevelopment, the State Agency on Energy Efficiency and Energy Saving of Ukraine, the State Customs Service of Ukraine, and the Fund, as well as other information available to the Committee, the following was established:

1. With кegard to the support scheme for thermal modernisation and energy efficiency measures

In its letter No. 8069/39/10-26 of 30 March 2026, MinDevelopment stated that no support schemes for thermal modernisation and energy efficiency measures existed on the date of entry into force of the Law. At the same time, MinDevelopment did not provide updated information on the objective, form or potential final beneficiaries of such State support.

At the same time, in response to the Committee’s request, SAEE informed the Committee that, on 14 July 2025, the CMU, by Order No. 694-r, approved the State Target Economic Programme for the Support of Building Thermal Modernisation until 2030 (hereinafter – the Building Thermal Modernisation Support Programme). The objective of the Programme is to improve the energy efficiency of residential and public buildings by increasing the number of thermal modernisation projects for residential and public buildings (accelerating the pace of thermal modernisation) and increasing the number of nearly zero-energy buildings, thereby reducing the country’s dependence on imported natural gas, including natural gas of russian origin, and strengthening Ukraine’s energy independence.

According to the Passport of the Building Thermal Modernisation Support Programme, MinDevelopment is the State customer of the Programme, while the implementing entities are MinDevelopment, MinEconomy, SAEE, as well as other public authorities, local self-government bodies, enterprises, institutions and organisations. The implementation of the Building Thermal Modernisation Support Programme will contribute, inter alia, to: improving the energy efficiency of residential buildings; improving the energy efficiency of buildings occupied by public authorities and local self-government bodies; and attracting investment in the construction sector, including the installation of energy-efficient equipment, for the implementation of building thermal modernisation projects. The Building Thermal Modernisation Support Programme is financed from the State Budget, local budgets and other sources of financing not prohibited by law, including loans and grants from foreign financial institutions, international financial organisations and technical assistance programmes, bank loans, and funds received for project financing under public-private partnership arrangements.

In view of the above, the list of legal acts constituting the legal basis for the support scheme for thermal modernisation and energy efficiency measures may be supplemented by the Building Thermal Modernisation Support Programme.

At the same time, the information requested by the Committee regarding the amount, form and final beneficiaries of such State support for 2024–2025 was not provided by MinDevelopment and SAEE.

Based on the information available to the Committee, as the legal acts constituting the legal basis for granting the support remain in force, the *support scheme for thermal modernisation and energy efficiency measures* is subject to notification to the Committee for assessment. The outcome of that assessment will determine whether the scheme should be included in the State aid Register.

2. With regard to the support scheme for the operation of the Energy Efficiency Fund

The Procedure for the Use of Funds Provided in the State Budget for the Operation of the Energy Efficiency Fund, approved by CMU Resolution No. 1102 of 20 December 2017, establishes the mechanism for the use of funds allocated in the State Budget under the budget programme “Operation of the Energy Efficiency Fund”. MinDevelopment is the principal spending unit and the responsible implementing authority for this budget programme.

In its letter No. 8069/39/10-26 of 30 March 2026, MinDevelopment stated that the objective of the support scheme for the operation of the Energy Efficiency Fund is to promote and support the implementation of measures to improve the energy efficiency and energy conservation of buildings; to support the implementation of other measures aimed at reducing energy consumption, including measures to increase the share of energy produced from renewable energy sources; and to implement other programmes in the residential sector, including programmes related to the restoration of buildings destroyed and/or damaged as a result of the armed aggression of the russian federation against Ukraine. According to MinDevelopment, the form of support is the capitalisation of the Fund. MinDevelopment further stated that, following such capitalisation, the budget funds become part of the statutory capital of the Fund and are used pursuant to decisions of the Supervisory Board of the Fund within the framework of the programmes approved by it.

At the same time, the information requested by the Committee regarding the volume of such state support for 2024–2025 has not been received from the Ministry of Development.

In a letter dated April 30, 2026, No. 01/14/316/26, the Fund reported that, in carrying out its statutory activities, the Fund implemented support for measures in the following schemes in 2024–2025:

- the “ENERGODIM” scheme, aimed at improving the energy efficiency of apartment buildings. Participants in the Scheme may include associations of co-owners of apartment buildings;
- the “VidnovyDIM” scheme, which is aimed at financing construction work to restore residential buildings damaged as a result of the russian federation’s military aggression against Ukraine. Participants in the scheme are associations of co-owners of apartment buildings;
- the “GreenDIM” scheme, which provides funding for the implementation of energy efficiency measures that reduce energy consumption, including measures aimed at increasing the share of energy generated from renewable energy sources, namely: by providing grants to partially reimburse the cost of equipment and materials during the implementation of measures to increase the share of electricity generated from renewable energy sources in the residential sector. Participants in the Scheme are associations of co-owners of apartment buildings and housing and construction cooperatives representing the co-owners of the apartment buildings in which they operate.

According to the information provided by the Fund, the increase of the Fund’s share capital during the requested period occurs exclusively in 2025. Pursuant to the Resolution of the Cabinet of Ministers of Ukraine No. 1490 of 19.11.2025 “On Increasing the Share Capital of the State Institution ‘Energy Efficiency Fund’”, the share capital increases by UAH 240 million using funds provided under the Law of Ukraine “On the State Budget of Ukraine for 2025”. In 2024, no decisions on increasing the Fund’s share capital are taken. In addition, in 2024–2025 the sources of financing of the Fund’s programmes include not only funds of its share capital formed in accordance with legislation from State Budget resources, but also donor funds received under the financing agreements

"Energy Efficiency Support Programme in Ukraine – EE4U" and "Energy Efficiency Support Programme in Ukraine – EE4U-II", as well as under other agreements.

Regarding the categories of State aid beneficiaries under the support provided by the Fund pursuant to Resolution of the Cabinet of Ministers of Ukraine No. 1102 of 20.12.2017 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Functioning of the Energy Efficiency Fund", the Fund states in its letter that, at the regulatory level, the actual circle of participants is determined by the Fund's programmes, which are developed in implementation of the Law of Ukraine "On the Energy Efficiency Fund".

In addition, under the international EE4U and EE4U-II agreements concluded with donors, a Coordination Council is established to ensure regular coordination between donors and the Government of Ukraine. In particular, the Donor Coordination Council approves the Fund's Grant Policy Guidelines, which define that the final grant beneficiaries are owners of multi-apartment buildings represented by associations of co-owners of multi-apartment buildings (ACMBs), and eligible entities are multi-apartment buildings where ACMBs are established in accordance with Ukrainian law. Thus, the requirement of ACMB participation as a representative of co-owners of a multi-apartment building effectively constitutes a condition for access to financial support provided from donor funds and derives from Ukraine's international commitments under the relevant programmes implemented through the Fund.

At the same time, analysing the provisions of the current legislation, in particular Article 1 of the Law of Ukraine "On the Energy Efficiency Fund", the Committee does not have grounds to conclude that the beneficiaries of support provided by the Fund under Resolution of the Cabinet of Ministers of Ukraine No. 1102 of 20.12.2017 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Functioning of the Energy Efficiency Fund" are exclusively associations of co-owners of multi-apartment buildings.

Based on the information available to the Committee, since the regulatory acts constituting the legal basis for granting the support remain in force, the support scheme for the functioning of the Energy Efficiency Fund is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the results of which determine whether the scheme is included in the State aid Register.

3. Regarding the support scheme for the production of energy from renewable energy sources and alternative fuels.

By Resolution of the Cabinet of Ministers of Ukraine No. 243 of 1 March 2010, the State Target Economic Programme on Energy Efficiency and the Development of the Production of Energy from Renewable Energy Sources and Alternative Fuels for 2010–2021 was approved. Under this Programme, co-financing from the State Budget was provided to encourage households to implement energy efficiency measures through reimbursement of part of the amount of loans obtained for the purchase of energy-efficient equipment and/or materials.

According to SAEE, the objective of the support scheme for the production of energy from renewable energy sources and alternative fuels is to stimulate the production of energy from renewable energy sources and alternative fuels, reduce energy dependence, and decrease greenhouse gas emissions.

In its letter No. 185-1.3/8.2/08-26 of 17 February 2026, SAEE stated that the Programme expired in 2021 and that support measures for undertakings are no longer being implemented. In addition, no funding for measures under the said State Target Economic Programme was provided from the State Budget during 2024–2025.

At the same time, since the regulatory act that served as the legal basis for granting the support remains in force, the support scheme for the production of energy from renewable energy sources and alternative fuels is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the results of which will determine whether the scheme should be included in the State aid Register.

4. Regarding the support scheme for the production and consumption of alternative fuels (biofuels).

The Ministry for Communities and Territories Development, in its letter No. 8069/39/10-26 of 30 March 2026, and the State Agency on Energy Efficiency and Energy Saving of Ukraine, in its letter No. 185-1.3/8.2/08-26 of 17 February 2026, did not provide updated information regarding this measure. The letter of the State Customs Service No. 15/15-01-04/8.20/1125 of 25 February 2026 also does not contain information on the amount of the tax exemption granted pursuant to clause 17 of part one of Article 282 of the Customs Code of Ukraine or on its beneficiaries during 2024 and 2025.

Based on the information available to the Committee, the relevant provision of the Customs Code of Ukraine constituting the legal basis for granting the support remains in force. Accordingly, the support scheme for the production and consumption of alternative fuels (biofuels) is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the results of which will determine whether the scheme should be included in the State aid Register.

Accordingly, following the analysis of all information available to the Committee, it was established that four *support schemes for undertakings in the field of energy efficiency* remain in force and exhibit the characteristics of State aid (information on these schemes is provided in the Annex to this Report).

State aid grantors are required to bring the above-mentioned support schemes for undertakings into compliance with State aid legislation in this field, taking into account the objective and category of the support.

To bring the support schemes for undertakings in the field of energy efficiency into compliance with State aid legislation, the provisions of Regulation (EU) No 651/2014 and the 2022/C 80/01 Communication may be applied.

Taking into account the provisions of EU law, in particular Regulation (EU) No 651/2014 and the 2022/C 80/01 Communication, as well as in implementation of the National Programme for the Adaptation of the EU acquis, the Committee has drafted a Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Compatibility Criteria for State aid to undertakings for environmental protection"[2)]. The above-mentioned compatibility criteria for State aid to undertakings, once approved by the Cabinet of Ministers of Ukraine, will be applied by the Committee as the competent authority for assessing the compatibility of State aid to undertakings, in particular in the energy sector, when adopting decisions under the Law.

Thus, the draft compatibility criteria for State aid to undertakings for environmental protection defines the conditions of compatibility, in particular, for the following types of State aid:

aid for energy efficiency measures (except energy efficiency of buildings);

aid for energy efficiency measures in buildings;

aid for facilitating energy performance contracting;

aid for the implementation of measures ensuring improved energy efficiency in buildings, implemented through financial intermediaries (funds, institutions, etc.);

investment aid for promoting the production and use of energy from renewable sources, renewable hydrogen, and high-efficiency cogeneration, excluding electricity produced from renewable hydrogen.

General compatibility conditions for all types of State aid for environmental protection, according to the said draft criteria:

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2) The draft has been published for public consultation on the Committee’s official website.

the maximum duration of State aid shall not exceed 10 years;

State aid beneficiaries may be undertakings operating in any sector, except, in particular, those which: are in difficulty; carry out activities in the field of nuclear energy;

State aid must have an incentive effect (the State aid recipient has applied for State aid before the start of works on the project implemented with State aid support);

the maximum amount of State aid that may be granted to a State aid recipient is determined taking into account the total amount of State aid and shall not exceed 100% of eligible costs;

the granting of State aid must not lead to a breach of the legislation of Ukraine and/or the Association Agreement;

State aid with eligible costs may be cumulated with:

any other State aid where such aid relates to different eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs which overlap partially or fully, provided that such cumulation does not result in exceeding the maximum aid intensity that may be granted.

Conditions for the compatibility of State aid for energy efficiency measures (except energy efficiency of buildings), as provided in the said draft Criteria, include in particular the following.

The objective of granting State aid is to implement measures that ensure an improvement in the level of energy efficiency (excluding the energy efficiency of buildings) compared to the existing level, provided that such measures are not required by applicable environmental standards.

The State aid is not granted for: support of cogeneration; support for district heating and/or cooling systems; installation of energy equipment operating on fossil fuels, including natural gas.

Eligible costs are considered by the Committee as the additional investment costs necessary to achieve a higher level of energy efficiency compared to the level that existed prior to the granting of State aid.

The amount of eligible investment costs for improving energy efficiency compared to the existing level is determined by comparing the investment made with State aid to a similar investment that would be carried out in the absence of State aid. Where capital investments are exclusively aimed at improving energy efficiency and there is no less energy-efficient alternative investment, the total cost of such capital investment constitutes the eligible costs.

The maximum amount of State aid does not exceed 45% of eligible costs. This ceiling may be increased by 20% for small undertakings and by 10% for medium-sized undertakings.

The maximum aid intensity may reach up to 100% of eligible costs if the aid is granted through competitive bidding.

Where eligible costs are determined without comparing the aided investment with a similar investment made in the absence of State aid, and where the aid is granted without a competitive bidding process, the eligible costs are the total investment costs directly related to achieving the energy efficiency improvement, and the maximum aid intensity referred to above is reduced by 50%.

The conditions for the compatibility of State aid for the implementation of building energy efficiency measures, as provided for by the said draft Criteria, include the following.

The objective of granting State aid is to implement measures that ensure an improvement in the energy efficiency of buildings compared to the existing level, provided that such measures are not required by applicable environmental standards.

Such State aid may be granted for investments carried out to comply with environmental standards that have been adopted but have not yet entered into force.

The State aid does not apply to: support for cogeneration; support for district heating and/or cooling systems; installation of energy equipment operating on fossil fuels, including natural gas.

Eligible costs are considered to be capital investment costs that directly ensure an improvement in the energy efficiency of buildings compared to the existing level. State aid is also granted for improving the energy efficiency of heating or cooling equipment within a building.

State aid contributes to improving the energy efficiency of buildings, measured in primary energy, by at least:

20% compared to the situation before the granting of State aid, in the case of renovation of existing buildings; or

10% compared to the situation before the granting of State aid, in the case of renovation measures involving only the installation or replacement of a single type of building element, provided that such targeted renovation measures do not account for more than 30% of the budget of the relevant State aid scheme aimed at improving building energy efficiency; or

10% compared to the minimum energy performance requirements for nearly zero-energy buildings.

The maximum aid intensity does not exceed 45% of eligible costs. Where State aid involves only the installation or replacement of a single type of building element (building technical system or building envelope element), the maximum aid intensity does not exceed 40% of eligible costs.

Where State aid is granted for improving the energy efficiency of buildings in order to comply with minimum applicable energy performance standards less than 18 months before those standards enter into force, the maximum aid intensity does not exceed:

30% of eligible costs, where the State aid involves the installation or replacement of only one type of building element;

35% of eligible costs in all other cases.

The maximum aid intensity may be increased: by 20% for small undertakings; by 10% for medium-sized undertakings; and by 15% for State aid granted for improving the energy efficiency of existing buildings, provided that such aid leads to an improvement in the building's energy efficiency, measured in primary energy, of at least 40% compared to the situation prior to the granting of State aid, and ensures energy efficiency exceeding the level set by minimum energy performance standards, including those entering into force no later than 18 months from the date of implementation of the investment.

The compatibility conditions for State aid to facilitate the conclusion of energy performance contracts, as set out in the draft Criteria, include, in particular, the following.

The purpose of granting State aid is to facilitate the conclusion of energy performance contracts.

The State aid beneficiaries are small enterprises, medium-sized enterprises, and small mid-cap enterprises that provide energy efficiency measures.

Such State aid is granted in the form of a loan, guarantee, or other financial service provided for under the legislation of Ukraine, intended to finance an undertaking that provides energy efficiency measures under an energy performance contract.

The term of the loan or guarantee does not exceed 10 years.

Where State aid is granted in the form of a loan, the co-financing provided by lending financial institutions amounts to at least 30 percent of the value of the underlying loan portfolio for energy performance contracts, and the repayment made by the provider of the energy efficiency measures is not less than the nominal amount of the loan.

Where State aid is granted in the form of a guarantee, the guarantee does not exceed 80 percent of the principal amount of the loan, and losses are shared proportionately between the lending institution and the State aid grantor. In addition, the guaranteed amount is reduced proportionately so that the guarantee does not cover more than 80 percent of the outstanding loan amount throughout the entire loan term.

The conditions for compatibility of State aid for implementing measures that ensure improved energy efficiency in buildings through financial intermediaries (funds, institutions, etc.), as set out in the said Draft Criteria, include in particular the following.

The purpose of granting State aid is to implement measures whose execution ensures an improvement in the level of energy efficiency in buildings and which are implemented through financial intermediaries in the form of guarantees and loans.

Eligible costs are considered by the Committee to be the total capital investment costs within the implementation of the relevant energy efficiency projects that ensure an improvement in the energy efficiency level of buildings. Such State aid may be granted for investments made to comply with environmental standards that have been adopted but have not yet entered into force.

State aid for the implementation of measures ensuring an improvement in the energy efficiency level in buildings is provided with the involvement of a financial intermediary by granting it relevant financial resources, including share capital, guarantees, and loans (credits), which in turn passes such State aid on, to the maximum possible extent, to State aid beneficiaries who are owners or tenants of the building. In turn, the financial intermediary provides State aid in the form of loans or guarantees for the implementation of energy efficiency projects.

Where State aid is granted in the form of a guarantee, the guarantee does not exceed 80 percent of the principal amount of the loan. Repayment of the loan by the State aid recipient to the financial intermediary is not less than the nominal value of the loan.

In order to prevent the granting of undue advantages at the level of the financial intermediary, the following conditions are met:

the managers of the financial intermediary are selected on a competitive basis through an open, transparent, and non-discriminatory process in accordance with the legislation of Ukraine;

financial intermediaries operate on a commercial basis and are institutions established for the purpose of making a profit;

financial intermediaries pass on State aid, to the maximum possible extent, to State aid beneficiaries who are owners or tenants of the building.

The maximum amount of State aid for the implementation of measures ensuring an improvement in the energy efficiency level of buildings does not cover more than 70 percent of the total financing provided for the implementation of the energy efficiency project, and at least 30 percent of the total financing provided for the implementation of the energy efficiency project is covered by independent private investors.

Where a financial intermediary engages partner banks in the provision of State aid, no undue advantage is granted at the level of the partner banks, provided that the following conditions are met:

the state guarantee is not granted in respect of a loan or other financial obligation that has already been concluded, unless the terms of such loan or financial obligation can be adjusted;

the guaranteed loan is not used to repay another non-guaranteed loan granted by the same financial institution.

The compatibility conditions for investment aid to promote the production and use of energy from renewable sources, renewable hydrogen, and high-efficiency cogeneration, with the exception of electricity produced from renewable hydrogen, as set out in the draft Criteria, include, in particular, the following.

The purpose of granting State aid is to promote the production and use of energy from renewable energy sources, renewable hydrogen, and high-efficiency cogeneration, with the exception of electricity produced from renewable hydrogen.

The Committee considers the following to be eligible costs: the total capital investment costs for:

the implementation of projects aimed at electricity storage, covering both the generation of renewable electricity and its storage, where both elements form components of a single investment, or where the energy storage facility is a component of an existing power generation installation producing renewable electricity;

the production and storage of biofuels, bioliquids, biogas (including biomethane), and biomass fuels, provided that such fuels comply with the sustainability and greenhouse gas emissions reduction criteria;

hydrogen production only for installations producing exclusively renewable hydrogen (including infrastructure for the transmission, distribution, and storage of renewable hydrogen);

high-efficiency cogeneration installations, provided that they do not use fossil fuels, with the exception of natural gas, and achieve primary energy savings compared with the separate production of heat and electricity.

The maximum amount of State aid does not exceed:

45 percent of eligible costs for the production of energy from renewable energy sources, renewable hydrogen, and high-efficiency cogeneration based on renewable energy sources;

30 percent of all other eligible costs referred to in Clauses two to six of this point.

The maximum amount of State aid may be increased by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises.

The maximum amount of State aid may reach up to 100 percent of eligible costs where the State aid is granted through a competitive bidding process.

At the same time, compliance with all other compatibility conditions applicable to the relevant category of State aid, as set out in the draft Criteria, also needs to be ensured.

The compatibility conditions for State aid set out in the draft Criteria need to be reflected in the legal basis for granting the relevant support.

Where State aid is granted for purposes other than environmental protection, compliance with the compatibility conditions laid down in other criteria for the assessment of the compatibility of State aid to undertakings needs to be ensured.

Where de minimis aid is granted under the relevant support scheme, the legal and/or administrative acts constituting the legal basis for granting such support need to specify that the aid is granted as de minimis aid. Provided that the requirements of Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law are met, no notification of de minimis aid is submitted to the Committee.

Where support to undertakings does not constitute State aid, the relevant conditions confirming this need to be reflected in the legal and/or administrative acts constituting the legal basis for granting such support.

2.3. Environmental Protection Sector

The annex to the 2024 Inventory Report contains information on 10 potential State aid measures set out in environmental legislation, which were consolidated into 7 potential State aid schemes for undertakings that existed on the date of entry into force of the Law and for which the potential responsible central executive authorities were identified as the Ministry of Environmental Protection and Natural Resources (currently the Ministry of Economy), namely:

№	Name of the support scheme	Legal basis
1	Stimulation of rational use of natural resources and environmental protection	The Law of Ukraine "On Environmental Protection", in particular, provisions of Articles 42, 47, 48 Resolution of the CMU dated February 28, 2011 No. 163 "On Approval of the Procedure for the Use of Funds Provided for in the State Budget for the Implementation of Environmental Protection Measures, in Particular for Improving the State of the Environment"
2	Implementation of measures to implement development priorities in the field of environmental protection	Resolution of the CMU dated August 17, 2011 No. 877 "Some Issues of the Implementation of the Agreement on Financing the Program "Support for the Implementation of the National Environmental Policy Strategy of Ukraine"

3	Support of measures aimed at reducing emissions (increasing absorption) of greenhouse gases	Resolution of the CMU of March 23, 2011 No. 348 "On Approval of the Procedure for the Use of Funds Provided for in the State Budget for the Implementation of Measures Aimed at Reducing Emissions (Increasing Absorption) of Greenhouse Gases"
4	Supporting the development of the mineral and raw material base	The Law of Ukraine "On Approval of the National Program for the Development of the Mineral and Raw Material Base of Ukraine for the Period Until 2030" Resolution of the CMU dated February 28, 2011 No. 301 "On approval of the Procedure for the use of funds provided for in the state budget for the development of the mineral and raw material base and amendments to the Procedure for conducting geological exploration works at the expense of state budget funds"
5	Support for the operation of the state water management complex and water resources management	The Law of Ukraine "On the Approval of the National Targeted Program for the Development of Water Management and Ecological Improvement of the Dnipro River Basin for the Period Until 2021" Resolution of the CMU dated May 23, 2018 No. 401 "Some issues of the use of funds in the field of water resources management" (expired on the basis of the Resolution of the CMU dated May 6, 2026 No. 591 "Some issues of the use of funds in the spheres of water resources management and hydrotechnical land reclamation")
6	Support for mineral extraction	Clause 11 of part one of Article 282 of the Civil Code - exemption from customs duty (tax benefits) Law of Ukraine "On Agreements on Distribution of Products"
7	Support of certain types of activities, namely activities in the field of hydropower	Subclause 255.4.12 of clause 255.4 of Article 255 TCU - exemption from payment of rent for special use of water

In order to update the information presented in the 2024 Inventory Report, regarding the specified potential schemes of state support for undertakings, the Committee sent letters to the Ministry of Economy, STS and the State Customs Service.

Based on the result of processing the answers received from the Ministry of Economy, STS and the State Customs Service, as well as other information available to the Committee, the following was established.

1. Regarding the support scheme for stimulating the rational use of natural resources and environmental protection.

The Ministry of Economy by letter dated February 19, 2026 No. 49-07/17196-03 did not provide updated information regarding such a measure.

Based on the information available to the Committee, the legal acts that were the legal basis for granting support are valid, therefore the *support scheme aimed at stimulating the rational use of natural resources and environmental protection* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

2. Regarding the scheme to support the implementation of measures for the development of priorities in the field of environmental protection.

Clause 2 of Section 3.3 of the 2024 Inventory Report states that, according to the Ministry of Environment, the implementation of the budget program "Implementation of measures to implement priorities for the development of environmental protection" was completed in 2021. The provided information was also supplemented by a letter from the Ministry of Finance dated July 5, 2024 No. 24010-10/2-5/20279, according to which the planned funding was not received from the EU.

However, the legal basis for such funding, namely the Resolution of the Cabinet of Ministers of Ukraine dated August 17, 2011 No. 877 “Some Issues of Implementation of the Agreement on Financing the Program “Support for the Implementation of the National Environmental Policy Strategy of Ukraine”, currently remains in force.

The Ministry of Economy by letter dated February 19, 2026 No. 49-07/17196-03 did not provide updated information regarding such a measure.

Based on the information available to the Committee, since the legal act that was the legal basis for the granting of support is valid, therefore *the support scheme for the purpose of implementing measures to implement the priorities of the development of the field of environmental protection* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

3. Regarding the scheme to support measures aimed at reducing emissions (increasing absorption) of greenhouse gases.

The Ministry of Economy in a letter dated February 19, 2026 No. 49-07/17196-03 noted the following.

The procedure for the use of funds provided in the state budget for the implementation of measures aimed at reducing the volume of emissions (increasing absorption) of greenhouse gases, approved by the Resolution of the CMU dated 23.03.2011 No. 348, determines the mechanism for the use of funds provided for in the state budget under the Program "State support for measures aimed at reducing the volume of emissions (increasing absorption) of greenhouse gases, including the insulation of the premises of institutions social security, development of international cooperation on climate change issues", received from the sale of parts of the specified amount of greenhouse gas emissions, provided for in Article 17 of the Kyoto Protocol to the UN Framework Convention on Climate Change, as well as funds provided for in the general fund of the state budget under the specified Program.

The use of budget funds is carried out in accordance with the action plan approved by the Ministry of Economy and agreed with the Ministry of Finance, in accordance with the Procedure for the review, approval and implementation of targeted environmental (green) investment projects and proposals for the implementation of measures related to the implementation of such projects and the fulfillment of the obligations of the parties to the Kyoto Protocol to the United Nations Framework Convention on Climate Change, approved by Resolution No. 221 of the Cabinet of Ministers dated February 22, 2008. This Procedure defines the order for consideration, approval and implementation of targeted environmental (green) investment projects and proposals for the implementation of measures related to the implementation of such projects and the fulfillment of the obligations of the parties to the "Kyoto Protocol to the United Nations Framework Convention on Climate Change" as a set of actions aimed at reducing emissions or increasing the absorption of greenhouse gases, adaptation to the consequences of climate change in accordance with the "Kyoto Protocol to the United Nations Framework Convention on Climate Change" and implementation of concluded contracts for the sale of parts of the specified amount of greenhouse gas emissions.

According to the Ministry of Economy, in 2024, in accordance with the Law of Ukraine "On the State Budget of Ukraine for 2024" under Budget Program Classification Code 2701530 (1201140) "State support for measures aimed at reducing emissions (increasing absorption) of greenhouse gases, including warming the premises of social security institutions, development of international cooperation on climate change" was provided for funding of UAH 1 million, but financing of targeted environmental investment projects and measures related to the implementation of green projects was not actually carried out. In 2025, in accordance with the Law of Ukraine "On the State Budget of Ukraine for 2025", UAH 1 million was allocated under the same budget program. At the same time, the Passport of such a budget program for 2025 approved the amount of budget allocations in the amount of UAH 55,553.6 thousand, cash expenditures in 2025 amounted to UAH 50,870,881.77.

Based on the information available to the Committee, since the legal acts that were the legal basis for granting support are valid, therefore the *scheme to support measures aimed at reducing the volume of emissions (increasing absorption) of greenhouse gases* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

4. Regarding the scheme to support the development of the mineral and raw materials base.

The Ministry of Economy, by letter No. 49-07/17196-03 dated February 19, 2026, informed that in accordance with the Law of Ukraine "On the approval of the State-wide program for the development of the mineral and raw material base of Ukraine for the period until 2030" (as amended by the Law of Ukraine dated December 18, 2024 No. 4154-IX) the scheme provides for the allocation of 10 percent of state expenditures for geological exploration work to the re-equipment of the fixed assets of the geological enterprises of the industry during the years 2025–2030.

In clause 4 of section 3.3 of the 2024 Inventiry Report, it was stated that by the IV quarter of 2024 it is planned to adopt the Law of Ukraine "On Amendments to the State Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030", which provided for the introduction of significant changes to the said program, which, in particular, related to a significant reduction in funding, as well as changes in the conditions for providing such funding.

The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding the Update of the State Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030 and Regulation of Certain Issues Regarding Minerals and Components of Strategic and Critical Importance" was adopted on 18.12.2024 under No. 4154-IX. The changes introduced by the new law envisage, in particular, a significant reduction in funding for the scheme during 2025–2030 (almost three times in total under the program), a reduction in the list of directions for expanding the resource base of minerals, as well as a change in the priority order of directions for the development of the mineral and raw material base. At the same time, provisions regarding the grantor of support, sources of financing and the procedure for using the funds provided for in the state budget for the development of the mineral and raw material base remained without significant changes. At the same time, the Procedure for the use of funds provided for in the state budget for the development of the mineral and raw material base, approved by the Resolution of the CMU of February 28, 2011 No. 301, remains valid.

Based on the information available to the Committee, since the legal acts that are the legal basis for providing support are valid, the *scheme to support the development of the mineral and raw material base* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

5. Regarding the scheme to support the operation of the state water management complex and water resources management.

The Ministry of Economy by letter dated February 19, 2026 No. 49-07/17196-03 did not provide updated information regarding such a measure.

Based on the information available in the Committee, the provisions of the Law of Ukraine "On the approval of the State-wide target program for the development of water management and ecological improvement of the Dnipro river basin for the period until 2021" currently remain in force.

In addition, during the years 2024–2025, financing of activities in accordance with the Procedure for the use of funds provided for in the state budget for the priority provision of rural settlements with centralized water supply, approved by the Resolution of the CMU dated May 5, 2018 No. 401 "Some issues of the use of funds in the field of water resources management", the Law of Ukraine "On the State Budget of Ukraine for 2024" and the Law of Ukraine "On the State Budget of Ukraine for 2025", implemented in accordance with the Budget Program Classification Code 2707090 "Primary provision of rural settlements with centralized water supply". In particular, the Passport of such a budget program for 2024 approved the amount of budget allocations in the amount of UAH 30,000.0 thousand, and in 2025 the amount of budget allocations is UAH 20,000.0 thousand.

At the same time, the resolution of the CMU dated May 23, 2018 No. 401 "Some issues of the use of funds in the sphere of water resources management" became invalid in accordance with the resolution of the CMU dated May 6, 2026 No. 591 "Some issues of the use of funds in the spheres of water resources management and hydrotechnical land reclamation". In addition, this resolution approved the Procedure for the use of funds provided for in the state budget for the protection against the harmful effects of water in rural settlements and agricultural lands and the priority provision of rural settlements with centralized water supply (which determines the mechanism for the use of funds provided for in the state budget under the budget program "Protection from the harmful effects of water in rural settlements and agricultural lands and the priority provision of rural settlements with centralized water supply"), and the Procedure for the use of funds of the state fund for the development of water management.

Based on the information available to the Committee, since certain legal acts, which are the legal basis for providing support, are valid, therefore the *scheme to support the operation of the state water management complex and water resources management* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register

6. Regarding the mineral extraction support scheme.

The Ministry of Economy by letter dated February 19, 2026 No. 49-07/17196-03 did not provide updated information regarding such a measure. In the letter of the State Customs Service dated February 25, 2026 No. 15/15-01-04/8.20/1125, there is no information on the amount of the customs duty relief provided on the basis of subclause 11 of the first part of Article 282 of the MCU and its beneficiaries in 2024 and 2025.

Based on the information available to the Committee, the normative legal acts and their individual provisions, which are the legal basis for granting support, are valid, therefore, the *mineral extraction support scheme* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

7. Regarding the support scheme for certain types of activities, namely activities in the field of hydropower.

The Ministry of Economy by letter dated February 19, 2026 No. 49-07/17196-03 did not provide updated information regarding such a measure.

At the same time, STS in the letter dated 03.03.2026 No. 2808/5/99-00-19-03-02-05 noted that in accordance with subclause 255.4.12 of clause 255.4 of Article 255 of the TCU, the rent for the special use of water does not meet the needs of hydropower from hydroelectric power plants that operate in a complex with hydroelectric power plants, in this regard, the specified use of water is not subject to taxation, therefore tax reporting is not submitted. Since there is no source of information on the amount of such used water, it is not possible to determine the volume of benefits granted and the number of subjects to whom such benefits apply (beneficiaries).

At the same time, based on the information available to the Committee, a separate provision of the TCU, which is the legal basis for providing support, is valid, therefore the *support scheme for certain types of activities, namely activities in the field of hydropower*, is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register

Therefore, as a result of processing all the information available to the Committee, it was established that 7 support schemes to undertakings *in the field of environment* remain existing and contain elements of State aid (information on the schemes is provided in the Annex to this Report).

The grantor of State aid must bring the specified support schemes to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

Provisions of Regulation No. 651/2014 and Communication 2022/C 80/01 may be applied to bring support schemes to undertakings in the *field of the environment* into compliance with the legislation on State aid.

Taking into account the norms of European legislation, in particular Regulation No. 651/2014 and Notice 2022/C 80/01, as well as in accordance with the National Program for the Adaptation of the EU Acquis, the Committee developed a draft resolution of the CMU "On approval of criteria for assessing the compatibility of State aid to undertakings for environmental protection"[3]. The specified Criteria for assessing the compatibility of State aid after approval by the CMU will be applied by the Committee as the Authorized Body for assessing the compatibility of State aid to undertakings, in particular in the field of energy, when making a decision in accordance with the Law.

Thus, the draft Criteria for assessing the compatibility of State aid to undertakings for environmental protection defines the conditions of compatibility, in particular, for such types of State aid:

- to protect the natural environment, including measures to reduce greenhouse gas emissions (decarbonization);
- to eliminate damage to the surrounding natural environment, rehabilitate natural habitats and ecosystems, preserve or restore biological diversity and implement nature-oriented solutions for adapting to climate change and mitigating the consequences of such changes;
- for efficient use of resources and to support the transition to a circular economy;
- to conduct environmental studies or receive consulting services, including energy audits, on issues of environmental protection and energy.

General conditions of compatibility for all types of State aid for environmental protection in accordance with the specified draft Criteria:

1) the maximum duration of State aid should not exceed 10 years;

2) beneficiaries of State aid can be undertakings operating in any industry, except, in particular, those that: are in a difficult situation; carry out their activities in the field of atomic energy;

3) State aid must have a stimulating effect (the recipient of State aid applied for State aid before the start of work on the project, which is implemented with the involvement of State aid);

4) the maximum amount of State aid that can be granted to a recipient of State aid is determined taking into account the total amount of State aid and cannot exceed 100 percent of the amount of eligible costs;

5) receiving State aid should not lead to a violation of the legislation of Ukraine and/or the Association Agreement;

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[3] The draft is published for public consultation on the Committee's official website.

6) State aid with defined eligible costs can be combined with:

any other State aid, if such aid relates to various defined eligible costs;

any other State aid, including de minimis State aid, for the same eligible costs that partially or fully overlap, if such a combination does not result in exceeding the maximum amount of State aid that can be granted.

The conditions for compatibility of State aid for environmental protection, including measures to reduce greenhouse gas emissions (decarbonization), in accordance with the specified draft Criteria, in particular, provide for the following.

The purpose of granting State aid is to help achieve the goals of environmental protection. State aid is not granted to cover the costs of acquisition and operation of equipment, machinery and industrial production facilities that use fossil fuels, including those that use natural gas.

Eligible costs that can be reimbursed to the recipient of State aid are:

1) capital investments for the installation of additional components that improve the level of environmental protection, existing equipment, machines and industrial production capacities that use fossil fuels, in the event that such investments do not lead to the expansion of production capacities and an increase in the consumption of fossil fuels;

2) capital investment in hydrogen-using equipment and machinery and hydrogen-transporting infrastructure, provided that the hydrogen used and/or transported is renewable hydrogen;

3) capital investment in equipment and machinery using hydrogen fuel, the energy content of which is derived from renewable energy sources other than biomass;

4) capital investments in plants, equipment and machinery producing hydrogen that does not qualify as renewable hydrogen and special infrastructure related to the transportation, storage of hydrogen that does not qualify as renewable hydrogen;

5) capital investment in capturing and storing or transporting carbon dioxide.

Costs not directly related to the achievement of a higher level of environmental protection compared to the one that existed before the granting of State aid are not eligible.

State aid is not compatible for the achievement of current mandatory environmental standards established by the legislation of Ukraine.

The amount of eligible costs is determined by comparing an investment made with State aid to a similar investment made in the absence of State aid.

The maximum amount of State aid should not exceed 55 percent of the amount of eligible costs. In the event that capital investments, other than those related to the use of biomass, lead to a 100 percent reduction in direct greenhouse gas emissions, the maximum amount of State aid is up to 65 percent of the amount of eligible costs.

In the case of capital investments related to the capture and storage or transport of carbon dioxide, the maximum amount of State aid is up to 45 percent of the amount of eligible costs.

The maximum amount of State aid may be increased by 10 percent for medium-sized enterprises and by 20 percent for small enterprises..

The maximum amount of State aid shall be up to 100 percent of the amount of eligible costs, if such aid is granted in a competitive bidding process.

If the amount of eligible costs is not determined by comparing the investment made with State aid with a similar investment made in the absence of State aid, and State aid is not granted in a competitive bidding process, the amount of eligible costs shall be the amount of capital investments contributing to the achievement of environmental protection objectives, and the specified maximum amount of State aid shall be reduced by 50 percent.

The conditions for the compatibility of State aid for the remediation of environmental damage, the rehabilitation of natural habitats and ecosystems, the conservation or restoration of biodiversity, and the implementation of nature-based solutions for climate change adaptation and climate change mitigation, in accordance with the draft Criteria, provide, inter alia, for the following.

The objective of granting State aid is the remediation of environmental damage, the rehabilitation of natural habitats and ecosystems, the conservation or restoration of biodiversity, and the implementation of nature-based solutions for climate change adaptation and climate change mitigation, namely for:

carrying out measures aimed at the remediation of environmental damage;

restoring natural habitats and ecosystems from a degraded state, including environmental management actions such as the removal or detoxification of pollutants or excess nutrients from soil and water, aimed at eliminating the sources of degradation;

carrying out measures aimed at the conservation or restoration of biodiversity or ecosystems in order to contribute to the achievement of a good ecosystem condition or to protect ecosystems that are already in a good condition;

implementing nature-based solutions for climate change adaptation and climate change mitigation.

The proposed State aid is not intended to cover costs related to compensation for damage caused by natural disasters and/or restoration or rehabilitation following the closure of power plants or following mining or extraction activities.

At the same time, such State aid is not envisaged where it would infringe the "polluter pays" principle, except where it is impossible to identify the undertaking liable under the legislation of Ukraine, or where the costs of remedying the environmental damage caused by that undertaking cannot be recovered from it, including where the undertaking has ceased to exist through liquidation or lacks sufficient financial resources to cover the costs of implementing pollution remediation measures.

For the purposes of remedying environmental damage and restoring natural habitats and ecosystems, the Committee would recognise as eligible costs direct capital investments in remediation or rehabilitation works, less any increase in the value of the land or property.

For the purposes of preserving or restoring biodiversity or ecosystems and implementing nature-based solutions, the Committee would recognise as eligible costs direct capital investments in activities resulting in a contribution to the preservation or restoration of biodiversity or ecosystems, or in the implementation of nature-based solutions for climate change adaptation and climate change mitigation.

The maximum amount of State aid would not exceed:

100% of the eligible capital investment costs for remedying environmental damage or restoring natural habitats and ecosystems;

70% of the eligible capital investment costs for preserving or restoring biodiversity or ecosystems and implementing nature-based solutions (which could be increased by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises).

According to the draft Criteria, the conditions under which State aid for resource efficiency and support for the transition to a circular economy may be considered compatible include, in particular, the following.

Such State aid is intended to promote resource efficiency and support the transition to a circular economy.

The Committee would recognise as eligible costs capital investment costs aimed at:

1. improving resource efficiency through a net reduction in the resources, other than energy, used to produce the same quantity of output; the replacement of primary raw materials with secondary or recovered raw materials;
2. reducing and preventing waste generation, as well as preparing for re-use, decontaminating and recycling waste generated by the State aid beneficiary;

3. preparing for re-use, decontaminating and recycling waste generated by third parties that would otherwise remain unused, be disposed of, or be treated through a waste management operation lower in the waste hierarchy, in a less resource-efficient manner, or in a manner resulting in a lower quality of treatment;

4. collecting, sorting, decontaminating, pre-treating and processing other products, materials or substances generated by the State aid beneficiary or by third parties that do not qualify as waste and that would otherwise remain unused, be disposed of, or be processed in a less resource-efficient manner;

5. the separate collection and sorting of waste or other products, materials or substances for the purpose of preparing them for re-use or recycling.

State aid must not relieve undertakings whose activities generate waste of any costs or obligations related to waste management for which they are responsible under the legislation of Ukraine.

The Committee would recognise as eligible costs the additional capital investment costs, calculated by comparing the aided investment with a similar investment that would have been undertaken in the absence of State aid.

The maximum amount of State aid would not exceed 55% of the eligible costs. The maximum aid intensity could be increased by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises.

According to the draft Criteria, the conditions under which State aid for environmental studies or consultancy services, including energy audits, in the fields of environmental protection and energy may be considered compatible include, in particular, the following.

The purpose of the State aid is to support the carrying out of environmental studies or the acquisition of consultancy services in the fields of environmental protection and energy that are directly related to capital investments for environmental protection.

The Committee would recognise as eligible costs the direct costs incurred by the State aid beneficiary for carrying out the relevant environmental study or for obtaining consultancy services in the fields of environmental protection and energy.

State aid covering the costs of an energy audit would be considered compatible only where the audit is carried out in addition to any mandatory energy audit requirements.

The maximum amount of State aid would not exceed 60% of the eligible costs. The maximum aid intensity could be increased by 20 percentage points for small enterprises and by 10 percentage points for medium-sized enterprises.

At the same time, compliance must also be ensured with all other compatibility conditions applicable to the relevant category of State aid as provided for in the draft Criteria.

The compatibility conditions set out in the draft Criteria should be reflected in the legal basis for granting the relevant support.

Where State aid is granted for purposes other than environmental protection, its compatibility should be assessed against the conditions laid down in other State aid compatibility criteria applicable to undertakings, including the following:

where the State aid is granted to compensate the costs incurred by undertakings providing services of general economic interest (SGEI), the support should comply with the compatibility conditions set out in Resolution of the Cabinet of Ministers of Ukraine No. 12 of 5 January 2024 “On Approval of the Criteria for Assessing the Compatibility of State aid to Undertakings for the Provision of Services of General Economic Interest”;

where the State aid is granted to stimulate the investment activity of undertakings and support activities related to the production of goods, performance of works or provision of services by undertakings, the aid should comply with the Criteria for Assessing the Compatibility of State aid to

Undertakings for Regional Development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023.

At the same time, where de minimis aid is granted under the relevant support scheme, this should be expressly specified in the regulatory and/or administrative acts constituting the legal basis for granting such aid. Subject to compliance with Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law, no notification on de minimis aid is required to be submitted to the Committee.

Where support for undertakings does not constitute State aid, the relevant conditions confirming this should be reflected in the regulatory and/or administrative acts constituting the legal basis for granting such support.

2.4. Strategic industries

Annex 1 to the 2024 Inventory Report contains information on four potential support measures provided for in regulatory acts in the strategic industries sector (space activities), which were grouped into a single potential State support scheme for undertakings that existed on the date of entry into force of the Law and for which the potential responsible central executive authority was identified as the Ministry of Strategic Industries of Ukraine (currently the Ministry of Defence of Ukraine), namely:

№	Name of the support scheme	Legal basis
1	State support for space activities	Law of Ukraine “On Space Activities” Law of Ukraine “On State Support for Space Activities” Clause 1 of Subsection 6 of Section XX of the Tax Code of Ukraine Clause 13 of part three of Article 110 of the Customs Code of Ukraine

For the purpose of updating the information contained in the 2024 Inventory Report regarding the above-mentioned potential State support scheme for undertakings, the Committee sent requests for information to the Ministry of Defence of Ukraine, the Ministry of Economy of Ukraine, the State Space Agency of Ukraine, the State Customs Service of Ukraine and the State Tax Service of Ukraine.

Based on the responses received from the Ministry of Defence of Ukraine, the State Space Agency of Ukraine, the Ministry of Economy of Ukraine, the State Customs Service of Ukraine and the State Tax Service of Ukraine, as well as other information available to the Committee, the following was established.

By letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the State Tax Service provided information on the number of beneficiaries and the amounts of support as of 1 January 2025 and 1 October 2025.

At the same time, by letter No. 15/15-01-04/8.20/1125 of 25 February 2026, the State Customs Service informed the Committee that the provisions of Clause 13 of Part Three of Article 110 of the Customs Code of Ukraine do not relate to customs payments.

According to the information provided by the Ministry of Economy in letter No. 3811-06/42711-03 of 5 May 2026, under the Regulation on the Ministry of Economy, Environment and Agriculture of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 903 of 21 July 2025, the Ministry of Economy is designated as the lead authority within the system of central executive authorities responsible, inter alia, for the formulation and implementation of State industrial policy (except for strategic industries). The Ministry of Economy stated that it does not possess information concerning State aid measures for undertakings operating in strategic industries, including those engaged in space activities.

In letter No. 220/3698 of 16 March 2026, the Ministry of Defence noted that, pursuant to Resolution of the Cabinet of Ministers of Ukraine No. 239 of 25 February 2026 “On Amendments to the Regulation on the Ministry of Defence of Ukraine”, it had been deprived of its powers as the lead authority within the system of executive authorities responsible for formulating and implementing State industrial policy. The Ministry did not provide information regarding the objective, duration, form, amount of support or number of State aid beneficiaries.

At the same time, pursuant to the Regulation on the Ministry of Defence of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 671 of 26 November 2014 (as amended by Resolution of the Cabinet of Ministers of Ukraine No. 905 of 21 July 2025), the Ministry of Defence is the lead authority within the system of central executive authorities responsible, inter alia, for the formulation and implementation of State policy in the aircraft manufacturing sector and for the formulation and implementation of State policy in the field of space activities.

According to Article 6 of the Law of Ukraine “On Space Activities”, the central executive authority responsible for the formulation and implementation of State policy in the field of space activities, within its competence, inter alia, develops the conceptual foundations of State policy in the field of the exploration and use of outer space for peaceful purposes and in the interests of national security; ensures the organisation of space activities in Ukraine and under the jurisdiction of Ukraine beyond its borders; and, together with ministries, other central executive authorities and the National Academy of Sciences of Ukraine, develops the National Target Scientific and Technical Space Programme of Ukraine and ensures its implementation.

Within its competence, that authority also ensures the creation and operation of the ground and space segments of satellite communication, broadcasting and Earth remote sensing systems, as well as systems for space situational awareness, monitoring and analysis, coordinate-time support and navigation services. It also ensures, together with ministries and other central executive authorities of Ukraine, the operation, maintenance and improvement of space infrastructure facilities.

Article 7 of the Law of Ukraine “On Space Activities” also provides that space activities in Ukraine are carried out on the basis of the National Target Scientific and Technical Space Programme of Ukraine, which is developed for a five-year period and approved by the Verkhovna Rada of Ukraine upon submission by the Cabinet of Ministers of Ukraine.

Pursuant to the Regulation on the State Space Agency of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 281 of 14 May 2015, the principal task of the State Space Agency is the implementation of State policy in the field of space activities.

In its letter No. 3479-3.2 of 24 April 2026, the State Space Agency stated that, pursuant to Clause 1 of Resolution of the Cabinet of Ministers of Ukraine No. 905 of 21 July 2025 “Certain Issues of the Activities of the Ministry of Defence”, the functions of the Ministry of Strategic Industries were transferred to the Ministry of Defence of Ukraine. No funds from the State Budget of Ukraine were allocated in 2024–2025 for financing space activities under the National Target Scientific and Technical Space Programme of Ukraine. In accordance with Articles 6 and 7 of the Law of Ukraine “On Space Activities”, the development and formulation of the National Target Scientific and Technical Space Programme of Ukraine is carried out by the central executive authority responsible for the formulation and implementation of State policy in the field of space activities (currently the

Ministry of Defence), together with ministries, other relevant central executive authorities (including the State Space Agency of Ukraine) and the National Academy of Sciences of Ukraine, taking into account the objectives and fundamental principles of space activities in Ukraine.

Based on the information available to the Committee, and given that the legal acts and specific provisions thereof constituting the legal basis for the granting of support remain in force, the support scheme for undertakings operating in the strategic industries sector (space activities) is subject to notification to the Committee for the purposes of the relevant assessment. Following that assessment, a determination will be made as to whether the scheme should be included in the State aid Register.

Accordingly, based on the assessment of all information available to the Committee, it was established that one support scheme for undertakings operating in the strategic industries sector (space activities) remains in force and contains elements of State aid (information on the scheme is provided in the Annex to this Report).

The State aid grantors need to bring the above support scheme for undertakings into compliance with State aid legislation in the relevant area, depending on the objective and category of the support concerned.

For the purpose of aligning the above support scheme with State aid legislation, the provisions of the Criteria for Assessing the Compatibility of State aid to Undertakings for Regional Development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, may potentially be applied.

The Criteria for Assessing the Compatibility of State aid to Undertakings for Regional Development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, for the following.

State aid is granted for the purpose of promoting the socio-economic development of regions, stimulating the investment activity of undertakings, and supporting activities related to the production of goods or the provision of works and services by undertakings.

The criteria do not apply, inter alia, to State aid granted to undertakings operating in the electronic communications sector, the metallurgical industry, the transport sector (and related infrastructure), the energy sector, and the coal industry.

State aid with identified eligible costs may be cumulated with:

any other State aid, provided that such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, relating to the same eligible costs that overlap in whole or in part, provided that such cumulation does not result in the maximum permissible aid intensity or aid amount being exceeded.

The criteria provide that State aid must have an incentive effect. In particular, this requirement is satisfied where the beneficiary has applied for State aid before the commencement of works on the investment project implemented with the support of State aid or before the start of the relevant activity, or where there is confirmation that the right to receive State aid was granted before the commencement of works on the project or before the start of the activity concerned.

State aid is granted to compensate undertakings for eligible costs related to: investments in intangible assets; investments in tangible assets; wage costs arising from the creation of new jobs as a result of the investment, calculated over a period of two years; or a combination of these costs, provided that the total amount does not exceed the higher of the applicable categories of eligible costs.

The maximum aid intensity amounts to up to 50% of total eligible costs for large enterprises, up to 60% for medium-sized enterprises, and up to 70% for small enterprises.

For the calculation of the maximum amount of State aid for investment projects with eligible costs exceeding the equivalent of EUR 55 million and EUR 110 million, specific formulas provided by the criteria apply.

Investments and newly created jobs must be maintained by the State aid beneficiary in the relevant region for at least five years in the case of large enterprises and at least three years in the case of medium-sized and small enterprises following the completion of the investment.

During the implementation of the investment project, the State aid beneficiary is required to:

make a financial contribution amounting to at least 25% of the project's implementation costs from its own resources or through external financing obtained without any State support;

confirm that it has not carried out a relocation during the two years preceding the application for State aid and will not carry out such a relocation during the two years following the completion of the investment.

At the same time, compliance with all other compatibility conditions for State aid set out in the aforementioned criteria must also be ensured.

The compatibility conditions for State aid established by the aforementioned criteria must be reflected in the legal basis for granting the relevant support.

Where State aid is granted for purposes other than regional development, compliance with the conditions set out in other criteria for assessing the compatibility of State aid to undertakings must be ensured in order for such aid to be considered compatible.

Where de minimis aid is granted under the relevant support scheme, the granting of such aid must be expressly provided for in the legislative and/or administrative acts constituting the legal basis for its award. Subject to compliance with Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law, no notification of de minimis aid is required to be submitted to the Committee.

Where support granted to undertakings does not constitute State aid, the relevant conditions providing for such treatment must be reflected in the legislative and/or administrative acts constituting the legal basis for the granting of that support.

2.5. Transport, Postal Services and Road Infrastructure Sector

Annex 1 to the 2024 Inventory Report contains information on eight potential support measures established by legal acts in the fields of transport, postal services and road infrastructure. These measures constitute potential state support schemes for undertakings that existed on the date of entry into force of the Law and for which the Ministry of Infrastructure (currently the Ministry for Development of Communities and Territories of Ukraine) and the Ministry of Social Policy were identified as the potentially responsible central executive authorities, namely:

№	Name of support scheme	Legal basis
1	Compensation for the carriage of passengers by public road transport	Part two of Article 29 of the Law of Ukraine "On Road Transport"
2	Compensation for the carriage of passengers by public electric transport	Part four of Article 4, part two of Article 14, part three of Article 17 of the Law of Ukraine "On Urban Electric Transport"
3	Rail transport support	Part five of Article 7, parts two, six of Article 9, parts five - seven, twelve of Article 10 of the Law of Ukraine "On Railway Transport"
4	Support for the development (adjustment) of design documentation for the construction of the Kyiv metro	Resolution of the Cabinet of Ministers of Ukraine dated 01.09.2021 No. 914 "On approval of the Procedure for the use of funds provided for in the state budget for the development of the metro in Kyiv"

5	Free transfer of rolling stock between railway undertakings	SubClause 197.1.12 of Clause 197.1 of Article 197 of the Tax Code of Ukraine
6	Exemption from taxation of urban passenger transport services	SubClause 197.1.8 of Clause 197.1 of Article 197 of the Tax Code of Ukraine
7	Exemption from tax on land used for road management of public roads	SubClause 283.1.4 of Clause 283.1 of Article 283 of the Tax Code of Ukraine
8	Ensuring the supply of services for the delivery of pensions, insurance payments and cash assistance to the population	SubClause 197.1.4 of Clause 197.1 of Article 197 of the Tax Code of Ukraine

For the purpose of updating the information contained in the 2024 Inventory Report regarding the above-mentioned potential state support schemes for undertakings, the Committee sent letters to the Ministry for Development of Communities and Territories of Ukraine, the Ministry of Social Policy of Ukraine and the State Tax Service of Ukraine.

Based on the analysis of the responses received from the Ministry for Development of Communities and Territories of Ukraine, the Ministry of Social Policy of Ukraine and the State Tax Service of Ukraine, as well as other information available to the Committee, the following was established.

With regard to the following state support schemes:

1. *Compensation for the carriage of passengers by public road transport.*
2. *Compensation for the carriage of passengers by public electric transport.*
6. *Exemption from taxation of urban passenger transport services.*

In its letter No. 6663/40/10-26 of 17 March 2026, the Ministry for Development of Communities and Territories of Ukraine did not provide updated information regarding the objective, duration and forms of support, nor regarding the amounts of support and beneficiaries under the above-mentioned support schemes.

At the same time, in its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the State Tax Service of Ukraine provided information on the number of beneficiaries and the amounts of support as of 1 January 2025 and 1 October 2025 under the state support scheme concerning the exemption from taxation of urban passenger transport services (SubClause 197.1.8 of Clause 197.1 of Article 197 of the Tax Code of Ukraine).

Based on the information available to the Committee, and given that the legal acts and specific provisions thereof constituting the legal basis for granting the support remain in force, the support schemes concerning compensation for the carriage of passengers by public road transport, compensation for the carriage of passengers by public electric transport, and the exemption from taxation of urban passenger transport services are subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether those schemes should be included in the State aid Register.

3. With regard to the railway transport support scheme.

The railway transport support scheme provides, inter alia, compensation for the carriage of passengers by rail and is implemented on the basis of the Law of Ukraine “On Railway Transport”.

In its letter No. 6663/40/10-26 of 17 March 2026, the Ministry for Development of Communities and Territories of Ukraine indicated that, pursuant to the Law of Ukraine "On Railway Transport", the granting authorities are:

the Ministry for Development of Communities and Territories of Ukraine, pursuant to part six of Article 9 and parts five, seven and twelve of Article 10;

local self-government bodies, pursuant to part five of Article 7, part two of Article 9 and part six of Article 10.

With regard to part six of Article 9 and part seven of Article 10 of the Law of Ukraine "On Railway Transport", the Ministry for Development of Communities and Territories of Ukraine stated that no funds from the State Budget were allocated by the Ministry for these measures in 2024–2025.

At the same time, the Ministry provided information concerning part twelve of Article 10 of the Law of Ukraine "On Railway Transport", noting that there is currently no legislative mechanism for implementing this provision in relation to passenger rail transport services. No State Budget funds were allocated by the Ministry in 2024–2025 for state orders concerning passenger transport services.

At the same time, with regard to part five of Article 10 of the said Law, the objective of such support is to improve the quality and accessibility of passenger rail transport services. The duration of the support is defined as 2021–2027, and, according to the information provided in the letter No. 6663/40/10-26 of 17 March 2026, such support is provided in the form of capital transfers to enterprises (institutions, organisations).

Based on the information available to the Committee, and given that the legal act constituting the legal basis for granting the support remains in force, the railway transport support scheme is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

4. With regard to the support scheme for the development (adjustment) of design documentation for the construction of the Kyiv metro.

In its letter No. 6663/40/10-26 of 17 March 2026, the Ministry for Development of Communities and Territories of Ukraine stated that in 2023–2025 no budget programmes were provided for the Ministry for the development of the metro system in the city of Kyiv. At the same time, the Ministry did not provide updated information regarding the objective of the measure, the duration of the support, or the existence of other related legislative acts governing the provision of this support.

Pursuant to point 15 of part one of Article 87 of the Budget Code of Ukraine, expenditures from the State Budget of Ukraine (taking into account the specifics defined in point 5 of part two of Article 67-1 of the same Code) include, inter alia, expenditures on state programmes for the development of transport and road infrastructure.

Based on the information available to the Committee, and given that the legal act constituting the legal basis for granting the support remains in force, the support scheme for the development (adjustment) of design documentation for the construction of the Kyiv metro is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

5. With regard to the support scheme providing for the free transfer of rolling stock between railway undertakings.

In its letter No. 6663/40/10-26 of 17 March 2026, the Ministry for Development of Communities and Territories of Ukraine did not provide updated information regarding the objective of the measure, the duration of the support, the form of support, the number of beneficiaries, the amounts of support, or the existence of other related legislative acts governing the provision of such support. At the same time, the Ministry noted that the current wording of subClause 197.1.12 of

Clause 197.1 of Article 197 of the Tax Code of Ukraine contains references to outdated terminology, which, in turn, makes it impossible to apply this provision in cases involving the transfer of rolling stock from one railway undertaking in the state sector of the economy to another railway undertaking in the state sector of the economy.

Based on the information available to the Committee, and given that the specific provision of the Tax Code of Ukraine constituting the legal basis for granting the support remains in force, the support scheme providing for the free transfer of rolling stock between railway undertakings is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

7. With regard to the support scheme providing for exemption from land tax for road infrastructure land used for public roads.

Regarding the support scheme providing for exemption from land tax for road infrastructure land used for public roads

In its letter No. 6663/40/10-26 of 17 March 2026, the Ministry for Development did not provide updated information regarding the objective of the measure, the duration of the support, the form of support, the number of beneficiaries and the amount of support, or the existence of other related legislative acts governing the granting of this support.

At the same time, in its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the State Tax Service indicated that, as of 1 June 2023, this exemption had been removed from the Register of Other Tax Advantages, since Article 283 of the Tax Code of Ukraine does not provide for tax advantages for such land plots but rather classifies them as not subject to land taxation.

Based on the information available to the Committee, since the specific provision of the Tax Code of Ukraine that serves as the legal basis for granting the support remains in force, the support scheme providing for exemption from land tax for road infrastructure land used for public roads is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

8. Regarding the support scheme for ensuring the provision of services for the delivery of pensions, insurance payments and cash assistance to the population.

The Ministry of Social Policy, in its letter No. 1203-15510/03-26 of 16 April 2026, indicated that this support has a social character, with low-income citizens being the ultimate beneficiaries, for whom pension, insurance payment and cash assistance delivery services are provided free of charge. The support is aimed at addressing social and economic issues of a nationwide nature, namely meeting the needs of the population in connection with the provision of social and pension payments established by law.

At the same time, the Ministry of Social Policy stated in its letter that the form of support is a tax advantage.

According to the information provided by the Ministry of Social Policy, the duration of the support scheme for ensuring the provision of services for the delivery of pensions, insurance payments and cash assistance to the population has not been defined.

In its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, the State Tax Service provided information on the number of beneficiaries and the volume of support as of 1 January 2025 and 1 October 2025.

Based on the information available to the Committee, since the specific provision of the Tax Code of Ukraine that serves as the legal basis for granting the support remains in force, the support scheme for ensuring the provision of services for the delivery of pensions, insurance payments and cash assistance to the population is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

As a result of the assessment of all information available to the Committee, it was established that eight support schemes for undertakings in the fields of transport, postal services and road infrastructure remain in force and contain elements of State aid (information on these schemes is provided in the Annex to this Report).

The State aid grantors should bring the above support schemes into compliance with State aid legislation applicable in the relevant sector, depending on the objective and category of the support.

For the purpose of aligning the support schemes for undertakings in the fields of transport, postal services and road infrastructure with State aid legislation, the provisions of the Criteria for the Assessment of the Compatibility of State aid to Undertakings for the Provision of Passenger Transport Services Constituting Services of General Economic Interest, approved by Resolution of the Cabinet of Ministers of Ukraine No. 161 of 5 February 2026, and the Criteria for the Assessment of the Compatibility of State aid to Undertakings for the Provision of Services of General Economic Interest, approved by Resolution of the Cabinet of Ministers of Ukraine No. 12 of 5 January 2024, may be applied. The Committee’s following clarifications on the application of State aid legislation should also be taken into account:

Clarifications of the Committee No. 4-рр/дд of 20 March 2018 concerning services of general economic interest (SGEI);

Clarifications of the Committee No. 2-рр/дд of 16 February 2023 concerning undertakings providing passenger transport services by road;

Clarifications of the Committee No. 5-рр/дд of 25 May 2023 concerning the mechanism for calculating compensation in the field of passenger transport services;

Clarifications of the Committee No. 2-рр/дд of 21 November 2024 concerning support in the field of postal services, including the provision of SGEI;

Clarifications of the Committee No. 3-рр/дд of 21 November 2024 concerning support for railway transport undertakings.

The Criteria for assessing the compatibility of State aid to undertakings providing passenger transport services constituting services of general economic interest, approved by Resolution of the Cabinet of Ministers of Ukraine No. 161 of 5 February 2026, provide, in particular, the following.

The Criteria for assessing the compatibility of State aid to undertakings providing passenger transport services constituting services of general economic interest, approved by Resolution of the Cabinet of Ministers of Ukraine No. 161 of 5 February 2026, provide that, in particular:

The criteria apply to the assessment of the compatibility of State aid granted to undertakings providing passenger transport services by urban electric transport, road transport, rail transport, and inland waterway transport.

Beneficiaries of State aid include undertakings or groups of undertakings providing SGEI.

The obligation to provide SGEI is assigned to an undertaking under a contract or, exceptionally, under a regulatory act establishing a general rule.

The contract includes, in particular, a clear definition of the special obligations, the mechanism for calculating and monitoring compensation, prevention of overcompensation, and its recovery.

The maximum duration of a public service obligation contract is 10 years for road, trolleybus, and inland waterway transport; 15 years for tram, metro, and rail transport.

The criteria also set out provisions for calculating compensation, and the maximum amount of State aid must not exceed the level of such compensation (the criteria provide a calculation formula).

Eligible costs that may be reimbursed to the recipient of State aid include only costs related to the provision of SGEI, including, inter alia, staff costs, infrastructure costs, operating materials, acquisition and repair of vehicles, fixed overhead costs, and other costs related to the provision of SGEI.

The beneficiary (recipient of State aid) is required to ensure separate accounting of revenues and costs between SGEI and other services.

The Criteria for assessing the compatibility of State aid to undertakings for the provision of services of general economic interest, approved by Resolution of the Cabinet of Ministers of Ukraine No. 12 of 5 January 2024, provide, in particular, the following.

State aid is granted for the purpose of compensating the costs incurred by undertakings providing services of general economic interest.

The duration of an SGEI obligation does not exceed 10 years; however, a longer duration may be permitted in specifically defined cases.

The maximum amount of State aid for the provision of SGEI does not exceed the amount calculated, in accordance with the formula set out in the criteria, as the difference between the costs incurred by the undertaking in providing such services and the revenue derived from their provision, taking into account a reasonable profit.

The amount of compensation may be determined on the basis of projected costs and revenues and/or actually incurred costs and revenues. The costs to be taken into account include all costs necessary for the provision of SGEI. Such costs are calculated in accordance with generally accepted accounting principles, subject to the conditions set out in the criteria.

Where compensation has been overpaid, the excess amount is to be reimbursed to the relevant budget within the period specified in the contract, regulatory (administrative) act, or other act of the aid grantor(s), with a corresponding adjustment of funding requirements for subsequent relevant periods.

The aid grantor provides for appropriate mechanisms to prevent overcompensation, including through regular monitoring of the use of State aid and the prevention of cross-subsidisation of costs related to the provision of services other than services of general economic interest.

In addition, compliance with all other compatibility conditions for State aid set out in the aforementioned criteria must be ensured.

The compatibility conditions for State aid established by the aforementioned criteria must be reflected in the legal basis for granting the relevant support.

Where State aid is granted for purposes other than compensation for the provision of SGEI, compliance with the conditions laid down in other criteria for assessing the compatibility of State aid to undertakings must be ensured in order for such aid to be compatible.

In addition, where de minimis State aid is granted under the relevant support scheme, the granting of such aid must be provided for in the regulatory and/or administrative acts constituting the legal basis for its granting. Subject to compliance with Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law, no notification of de minimis State aid is submitted to the Committee.

Where support to undertakings does not constitute State aid, the relevant conditions providing for such treatment must be reflected in the regulatory and/or administrative acts constituting the legal basis for granting such support.

2.6. Education and Science, Scientific and Scientific-Technical Activities, and Technology Transfer

Annex 1 to the 2024 Inventory Report contains information on nine potential support measures set out in regulatory acts in the fields of education and science, scientific and scientific-technical activities, and technology transfer, which were consolidated into six potential state support schemes for undertakings that existed on the date of entry into force of the Law and for which the potential responsible central executive authority is the Ministry of Education and Science of Ukraine, namely:

№	Name of the support scheme	Legal basis

1	Support for the Activities of Science Parks	Law of Ukraine “On Science Parks” Part three of Article 287 of the Customs Code of Ukraine
2	Support for the development of science and technology	Law of Ukraine "On Priority Areas for the Development of Science and Technology"
3	Support for Technology Park Projects	Law of Ukraine "On the Special Regime for Innovation Activity of Technology Parks" Part five of Article 287 of the Customs Code of Ukraine
4	Support in the Field of Technology Transfer	Law of Ukraine “On State Regulation of Activities in the Field of Technology Transfer”
5	Exemption from Land Tax for Educational, Cultural, Scientific, Healthcare, Social Protection, Physical Culture and Sports Institutions Fully Funded from the State or Local Budgets	Sub-clause 282.1.4 of Clause 282.1 of Article 282 of the Tax Code of Ukraine
6	Support for Scientific Research and Scientific and Technical (Experimental) Development	Law of Ukraine “On Scientific and Scientific-Technical Activities” Resolution of the Cabinet of Ministers of Ukraine No. 776 of 21 August 2019 “On Approval of the Procedure for Providing Grant Support for Scientific and Scientific-Technical Activities from the State Budget”

For the purpose of updating the information contained in the 2024 Inventory Report regarding the above potential state support schemes for undertakings, the Committee sent requests to the Ministry of Education and Science of Ukraine, the State Customs Service of Ukraine and the State Tax Service of Ukraine.

Based on the review of the responses received from the Ministry of Education and Science of Ukraine, the State Customs Service of Ukraine and the State Tax Service of Ukraine, as well as other information available to the Committee, the following was established.

1. Regarding the Support Scheme for the Activities of Science Parks

The Ministry of Education and Science of Ukraine, in its letter No. 1/5869-26 of 24 March 2026, reported that no funding has been provided for the activities of science parks.

According to the Ministry of Education and Science of Ukraine, as of 1 February 2026, there were 46 science parks. Pursuant to Article 19 of the Law of Ukraine “On Science Parks”, where a science park project registered in accordance with part two of Article 15 of that Law is being implemented, scientific, laboratory and research equipment, as well as component materials envisaged by the science park project and imported by the science park and its partners for the implementation of the project, are exempt from import duty in accordance with part three of Article 287 of the Customs Code of Ukraine.

At the same time, according to the information provided by the Ministry of Education and Science of Ukraine in the annex to its letter No. 1/5869-26 of 24 March 2026, during the period 2021–

2025 science parks did not import equipment, goods or services into the customs territory of Ukraine, and no obligations to pay customs duties arose.

The letter of the State Customs Service of Ukraine No. 15/15-01-04/8.20/1125 of 25 February 2026 did not contain information on the amount of the exemption granted pursuant to part three of Article 287 of the Customs Code of Ukraine or on its beneficiaries in 2024 and 2025.

Based on the information available to the Committee, since the regulatory acts and specific provisions thereof constituting the legal basis for granting the support remain in force, the support scheme for the activities of science parks is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

2. Regarding the Support Scheme in the Field of Science and Technology Development.

According to the information provided in the annex to the letter of the Ministry of Education and Science of Ukraine No. 1/5869-26 of 24 March 2026, the Ministry conducts competitive selections of scientific and technical (experimental) developments under the state order, in which enterprises, institutions and organisations may participate regardless of their form of ownership. However, the Ministry of Education and Science of Ukraine stated that no State aid, within the meaning of the Law, had been granted.

Within the framework of the competitive selection procedures, funding was provided exclusively to research institutions and higher education institutions for the purpose of obtaining new scientific and scientific-technical (applied) results in line with the current needs of the economy, society and national security.

Based on the information available to the Committee, since the regulatory act constituting the legal basis for granting the support remains in force, the support scheme in the field of science and technology development is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

3. Regarding the Support Scheme for Technology Park Projects.

The Ministry of Education and Science of Ukraine, in its letter No. 1/5869-26 of 24 March 2026, reported that, pursuant to the Law of Ukraine “On the Special Regime for Innovation Activities of Technology Parks”, technology parks, their participants and joint ventures implementing technology park projects are granted targeted subsidies by the State for the implementation of such projects in the form of import duty amounts accrued in accordance with the customs legislation of Ukraine upon the import into Ukraine of new machinery, equipment and components, as well as materials not produced in Ukraine, for the implementation of technology park projects.

Pursuant to Resolution of the Cabinet of Ministers of Ukraine No. 517 of 21 March 2007 “On Approval of the Procedure for Monitoring and Supervising the Implementation of Technology Park Projects”, a procedure is established for monitoring the use of targeted subsidy funds and the credited amounts of import duties deposited into the special accounts of technology parks, their participants and joint ventures. In accordance with the said Procedure, a technology park or its governing body shall submit to the Ministry of Education and Science of Ukraine and the Ministry of Finance, on a quarterly and annual basis within the prescribed deadlines, a set of reporting documents concerning the implementation of technology park projects in both paper and electronic form.

At the same time, by Orders of the Ministry of Education and Science of Ukraine No. 1173 of 25 December 2007 “On Cancellation of the State Registration of Technology Park Projects” and No. 35 of 21 January 2008 “On Cancellation of the State Registration of Technology Park Projects”, as well as by Order of the State Agency for Science, Innovation and Informatization of Ukraine No. 6 of 14 January 2014 “On Cancellation of the State Registration of Technopark Projects”, the state registration of technology park projects for which the special innovation regime had expired was cancelled. No new projects were submitted for state registration, and no targeted subsidies in the form of credited import duty amounts deposited into the special accounts of technology parks were granted.

According to the Ministry of Education and Science of Ukraine, Draft Law of Ukraine "On Support and Development of Innovation Activities" (registration No. 13715 of 29 August 2025) was adopted by the Verkhovna Rada of Ukraine at first reading on 11 February 2026, subject to further revision. Following its final adoption by the Verkhovna Rada of Ukraine, the Law of Ukraine "On the Special Regime for Innovation Activities of Technology Parks" will be repealed.

The State Customs Service of Ukraine, in its letter No. 15/15-01-04/8.20/1125 of 25 February 2026, did not provide information on the number of beneficiaries or the amounts of support granted during the period 2024–2025.

Based on the information available to the Committee, since the regulatory acts and specific provisions thereof constituting the legal basis for granting the support remain in force, the support scheme for technology park projects is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

4. Regarding the Support Scheme in the Field of Technology Transfer.

According to the information provided in the annex to the letter of the Ministry of Education and Science of Ukraine No. 1/5869-26 of 24 March 2026, the Ministry does not administer any state support schemes for undertakings in the field of technology transfer that may contain State aid measures and that existed on the date of entry into force of the Law.

Based on the information available to the Committee, since the regulatory act constituting the legal basis for granting the support remains in force, the support scheme in the field of technology transfer is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

5. Regarding the Exemption from Land Tax for Educational, Cultural, Scientific, Healthcare, Social Protection, Physical Culture and Sports Institutions Fully Financed from the State or Local Budgets.

According to the information provided in the annex to the letter of the Ministry of Education and Science of Ukraine No. 1/5869-26 of 24 March 2026, the Ministry has not submitted any proposals regarding the exemption from land tax for higher education institutions that are fully financed from the State Budget.

The State Tax Service of Ukraine, in its letter No. 2808/5/99-00-19-03-02-05 of 3 March 2026, provided information on the number of beneficiaries and the amounts of support as of 1 January 2025 and as of 1 October 2025.

Based on the information available to the Committee, since the specific provision of the Tax Code of Ukraine constituting the legal basis for granting the support remains in force, the support scheme concerning the exemption from land tax for educational, cultural, scientific, healthcare, social protection, physical culture and sports institutions that are fully financed from the State Budget or local budgets is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

6. Regarding the Support Scheme for Scientific Research and Scientific and Technical (Experimental) Development.

The Ministry of Education and Science of Ukraine, in its letter No. 1/5869-26 of 24 March 2026, reported that it does not provide grant support pursuant to the Procedure for Providing Grant

Support for Scientific and Scientific-Technical Activities from the State Budget, approved by Resolution of the Cabinet of Ministers of Ukraine No. 776 of 21 August 2019 (the "Procedure No. 776").

According to the information provided by the Ministry of Education and Science of Ukraine, grant support under the Procedure is not provided to undertakings and is not intended to create advantages for the production of goods or the carrying out of economic activities. Instead, it is provided to specialised scientific education institutions (scientific lyceums and boarding scientific lyceums), research institutions and higher education institutions for the purpose of improving the quality of scientific research and scientific and technical (experimental) development (the "research and development"), developing scientific and technical capacity and enhancing their competitiveness, as well as organising and holding conferences, symposiums, scientific tournaments, scientific creativity competitions, other scientific communication events and science popularisation activities.

Clause 5 of Procedure No. 776 provides that the Ministry of Education and Science of Ukraine may award grant support to legal entities in the following areas: conducting research and development in priority areas of science and technology development; implementation of projects within the framework of international scientific and technical cooperation; development of the material and technical base for research and development; scientific internships for researchers; organisation and holding of scientific conferences, symposiums, scientific tournaments, scientific creativity competitions, other scientific communication events and science popularisation activities; and ensuring access to scientific and technical information and scientific literature in all media formats.

Clause 9 of Procedure No. 776 provides that grant support shall be awarded exclusively on a competitive basis. Accordingly, in the opinion of the Ministry of Education and Science of Ukraine, grant support under Procedure No. 776 does not distort or threaten to distort economic competition. The Ministry further stated that, in general, grant support provided under Procedure No. 776 falls outside the scope of economic competition. The Ministry also noted that grant support granted pursuant to Procedure No. 776 does not constitute a State aid measure within the meaning of the Law and does not fall within the sphere of economic competition.

Based on the information available to the Committee, since the regulatory acts constituting the legal basis for granting the support remain in force, the support scheme for scientific research and scientific and technical (experimental) development is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the outcome of which will determine whether the scheme should be included in the State aid Register.

Accordingly, following its assessment of all the information available, the Committee has established that the six support schemes for undertakings in the fields of education and science, scientific and scientific-technical activities, and technology transfer remain in force and contain elements of State aid (information on these schemes is provided in the Annex to this Report).

The aid grantor must bring the above support schemes for undertakings into compliance with the State aid legislation applicable to the relevant field, depending on the objective and category of the support.

For the purpose of bringing support schemes for undertakings in the fields of education and science, scientific and scientific-technical activities, and technology transfer into compliance with the State aid legislation, the provisions of the Compatibility Criteria for State aid to Undertakings for Research, Development and Innovation, approved by Resolution of the Cabinet of Ministers of Ukraine No. 216 of 18 February 2026, the Compatibility Criteria for State aid to Undertakings for Regional Development, the Compatibility Criteria for State aid to Undertakings for Supporting Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, and the Compatibility Criteria for State aid to Undertakings for Local Infrastructure, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1087 of 13 October 2023, may be applied.

In addition, the Committee issued Clarifications No. 12-рр/дд of 13 September 2018 regarding the application of State aid legislation in the field of education.

The Compatibility Criteria for State aid to Undertakings for Research, Development and Innovation, approved by Resolution of the Cabinet of Ministers of Ukraine No. 216 of 18 February 2026, provide, inter alia, as follows. State aid is granted for the purpose of promoting economic activities in the fields of research, development and innovation.

Under these Compatibility Criteria, State aid may be granted for:

research (scientific and technical) projects;

research infrastructures;

testing and experimentation infrastructures;

innovation clusters;

support for innovation activities of small and medium-sized enterprises; and

process and organisational innovation.

The compatibility criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the fact that the State aid beneficiary applied for the aid before the commencement of work on the project to be implemented with the aid or before the commencement of the relevant activity, or has evidence confirming that the right to receive the State aid was granted before the commencement of work on the project or the relevant activity.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs; and

any other State aid, including de minimis aid, relating to the same eligible costs that partially or fully overlap, provided that such cumulation does not result in the maximum permissible aid intensity being exceeded.

State aid may be granted for the implementation of a research (scientific and technical) project falling within one or more of the following categories: fundamental research, applied research, experimental development, and feasibility studies. For each of these categories, the maximum aid intensity ranges from 25% to 100% of the total eligible costs, depending on the category.

The maximum amount of State aid for:

research infrastructures must not exceed 50% of the total eligible costs;

testing and experimentation infrastructures must not exceed:

25% of the total eligible costs for large undertakings;

35% of the total eligible costs for medium-sized undertakings; and

45% of the total eligible costs for small undertakings;

innovation clusters must not exceed:

65% of the total eligible costs in the case of investment aid; and

50% of the total eligible costs over the aid period in the case of operating aid;

support for innovation activities of small and medium-sized enterprises must not exceed 50% of the total eligible costs;

process and organisational innovation must not exceed:

15% of the total eligible costs for large undertakings, provided that they engage in effective collaboration with small and medium-sized enterprises whose costs account for at least 30% of the total eligible costs; and

50% of the total eligible costs for small and medium-sized enterprises.

In addition, the compatibility criteria provide that, in certain cases, the maximum aid intensity may be increased where the additional conditions laid down in the compatibility criteria are fulfilled.

The compatibility criteria for State aid to Undertakings for Regional Development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows. State aid is granted for the purpose of promoting the socio-economic development of regions, stimulating the investment activity of undertakings, and facilitating the production of goods, performance of works, and provision of services by undertakings.

The compatibility criteria do not apply, inter alia, to State aid granted to undertakings operating in the fields of electronic communications, metallurgy, transport (and related infrastructure), energy, and the coal industry.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs; and

any other State aid, including de minimis aid, relating to the same eligible costs that partially or fully overlap, provided that such cumulation does not result in the maximum permissible aid intensity being exceeded.

The compatibility criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the fact that the State aid beneficiary applied for the aid before the commencement of work on the investment project to be implemented with the aid or before the commencement of the relevant activity, or has evidence confirming that the right to receive the State aid was granted before the commencement of work on the project or the relevant activity.

State aid is granted to compensate undertakings for eligible costs related to:

investments in intangible assets;

investments in tangible assets;

wage costs arising from the creation of new jobs as a result of the investment, calculated over a period of two years; or

a combination of these costs, provided that the amount of aid does not exceed the higher of the two categories of eligible costs.

The maximum aid intensity is:

up to 50% of the total eligible costs for large undertakings;

up to 60% of the total eligible costs for medium-sized undertakings; and

up to 70% of the total eligible costs for small undertakings.

For the calculation of the maximum amount of State aid for investment projects with eligible costs exceeding the equivalent of EUR 55 million and EUR 110 million, respectively, separate formulas provided for in the compatibility criteria apply.

Investments and newly created jobs must be maintained by the State aid beneficiary in the relevant region for at least five years after completion of the investment in the case of large undertakings, and for at least three years in the case of small and medium-sized undertakings.

When implementing the investment project, the State aid beneficiary must:

make a financial contribution amounting to at least 25% of the project's implementation costs from its own resources or through external financing free of any public support; and

confirm that it has not carried out a relocation during the two years preceding the application for State aid and will not carry out such a relocation during the two years following the completion of the investment.

The compatibility criteria for State aid to Undertakings for Supporting Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows. State aid is granted for the purpose of creating favourable conditions for the development of small and medium-sized enterprises and facilitating their economic activities related to the production of goods, performance of works, and provision of services.

State aid, other than State aid for supporting start-ups, may be granted in any of the forms provided for by the Law.

State aid for supporting start-ups may be granted in the form of:

soft loans;

guarantees;

grants, including equity investments, interest rate subsidies, and guarantee fee subsidies;

tax measures; and

the assignment (transfer) of intellectual property rights or the granting of a licence to use an intellectual property object free of charge or at a price below market value.

The maximum aid intensity is:

up to 50% of the eligible costs for consultancy services; and

up to 50% of the eligible costs related to participation in trade fairs.

The maximum amount of State aid for supporting start-ups is:

in the form of soft loans with a maturity of ten years – up to EUR 2.2 million in loan principal. Separate approaches to determining the maximum amount of State aid are provided for loans with maturities of up to five years and from five to ten years;

in the form of guarantees with a duration of ten years – up to EUR 3.3 million of the guaranteed amount. Separate approaches to determining the maximum amount of State aid are provided for guarantees with durations of up to five years and from five to ten years.

The guarantee coverage, excluding the guaranteed amount relating to loan servicing, must not exceed 80% of the loan amount;

in the form of grants, including equity investments, interest rate subsidies, and guarantee fee subsidies – up to EUR 1 million;

in the form of tax measures – up to EUR 1 million;

in the form of the assignment (transfer) of intellectual property rights or the granting of a licence to use an intellectual property object – up to EUR 1 million and corresponding to the value of the intellectual property object, less the start-up's contribution and any remuneration due to the owner of the intellectual property object. The value of the intellectual property object may exceed EUR 1 million, provided that the amount exceeding that threshold is financed by the start-up from its own resources or from other sources.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs; and

any other State aid, including de minimis aid, relating to the same eligible costs that partially or fully overlap, provided that such cumulation does not result in the maximum permissible aid intensity being exceeded.

State aid is compatible if it is granted to compensate undertakings for eligible costs related to:

consultancy services provided by external consultants (excluding services related to the undertaking's ordinary operating costs, such as tax consultancy services, routine legal services, and advertising consultancy services);

participation in trade fairs, namely, the costs of renting, installing, and operating an exhibition stand for participation in a particular trade fair or exhibition, travel and accommodation expenses of employees participating in the trade fair, and transportation and insurance costs; and

support for start-ups.

The compatibility criteria for State aid to Undertakings for Local Infrastructure, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1087 of 13 October 2023, provide, inter alia, as follows.

State aid is granted for the purpose of facilitating economic activity related to the construction or modernisation of local infrastructure.

The categories of State aid beneficiaries include undertakings engaged in activities related to infrastructure used for the offering and/or supply of goods, works, or services on the market (economic activities).

The criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the fact that the State aid beneficiary has applied for State aid before the commencement of works on the project involving State aid or before the start of the relevant activity, or has confirmation that the right to receive State aid was granted before the commencement of works on the project or the start of the activity.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs; and any other State aid, including de minimis aid, relating to the same eligible costs that partially or fully overlap, provided that such cumulation does not result in the maximum permissible aid intensity being exceeded.

Access to the infrastructure must be open to all parties interested in using the infrastructure and granted on a transparent and non-discriminatory basis. Charges for the use or sale of the infrastructure must correspond to market conditions.

The operation of the infrastructure must be carried out by undertakings on an open, transparent, and non-discriminatory basis, ensuring that the price or fee for such operation corresponds to market conditions, taking into account the requirements of the applicable legislation.

State aid is granted to compensate undertakings for eligible costs related to investments in intangible and/or tangible assets.

The maximum amount of State aid must not exceed the difference between the eligible costs and the operating profit generated by the investment. Such amount shall be determined by either:

establishing the amount of State aid in advance by deducting the projected operating profit from the eligible costs, as determined on the basis of reasonable forecasts; or

requiring the State aid beneficiary to repay any amount of State aid exceeding the difference between the eligible costs and the operating profit generated by the investment.

At the same time, compliance with all other State aid compatibility conditions laid down in the said criteria must also be ensured.

The State aid compatibility conditions laid down in the said criteria must be reflected in the legal basis for granting the relevant support.

Where State aid is granted for purposes other than those covered by the said criteria, compliance with the conditions laid down in other compatibility criteria for State aid to undertakings must be ensured in order for such aid to be compatible.

Where de minimis aid is granted under the relevant support scheme, the relevant laws, regulations and/or administrative acts constituting the legal basis for granting such aid must expressly provide that the aid is granted as de minimis aid. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are complied with, no notification of de minimis aid is required to be submitted to the Committee.

Where support granted to undertakings does not constitute State aid, the relevant laws, regulations and/or administrative acts constituting the legal basis for granting such support must expressly reflect the conditions on the basis of which the support does not constitute State aid.

2.7. Investment Policy and Entrepreneurship Development

Annex 1 to the 2024 Inventory Report contains information on five potential support measures provided for in laws and regulations in the field of investment policy and entrepreneurship development, which were grouped into four potential support schemes for undertakings that existed on the date the Law entered into force and for which the potential responsible central executive authority is the Ministry of Economy, namely:

№	Name of support scheme	Legal basis
1	State Incentives for the Development and Operation of Industrial Parks	Law of Ukraine "On Industrial Parks" Part six of Article 287 of the Customs Code of Ukraine
2	Exemption from Import Duty on Goods Imported into the Customs Territory of Ukraine	Part two of Article 287 of the Customs Code of Ukraine

	by Foreign Investors in Accordance with the Law of Ukraine "On the Regime of Foreign Investment"	
3	Support for the Development of Small and Medium-Sized Enterprises	Law of Ukraine "On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine"
		Resolution of the Cabinet of Ministers of Ukraine No. 738 of 21 June 2022 "Certain Issues of Providing Grants to Businesses"
4	Ensuring the Functioning of the Entrepreneurship Development Fund [4)]	Resolution of the Cabinet of Ministers of Ukraine No. 29 of 24 January 2020 "On Approval of the Procedure for Using State Budget Funds Allocated for Ensuring the Functioning of the Entrepreneurship Development Fund" [5)]

In order to update the information set out in the 2024 Inventory Report regarding the specified potential state support schemes for undertakings, the Committee sent letters to the Ministry of Economy and the State Customs Service.

As a result of processing the responses received from the Ministry of Economy, the State Customs Service, and other information available to the Committee, the following has been established.

By letter No. 15/15-01-04/8.20/1125 of 25 February 2026, the State Customs Service provided information on the number of beneficiaries of support and the amounts of support for the 2024–2025 periods.

By letter No. 43-07/17196 of 19 February 2026, the Ministry of Economy provided the Committee with information only regarding the support scheme in the field of small and medium-sized enterprise development, namely, the annex to the said letter of the Ministry of Economy updated information on the amounts of grants provided and the number of beneficiaries for 2024–2025.

At the same time, in the said letter the Ministry of Economy did not provide the Committee with information on the following support schemes: state incentives for the development and operation of industrial parks; exemption from import duty on goods imported into the customs territory of Ukraine by foreign investors in accordance with the Law of Ukraine "On the Regime of Foreign Investment"; ensuring the functioning of the Entrepreneurship Development Fund, i.e. the information provided to the Committee was incomplete.

Pursuant to sub-clause 1 of clause 4 of the Procedure for the Use of State Budget Funds Allocated for Ensuring the Functioning of the National Development Institution, approved by Resolution of the Cabinet of Ministers of Ukraine No. 29 of 24 January 2020 (hereinafter – Resolution No. 29), state budget funds are allocated to the National Development Institution for the provision of state financial support, in particular, in accordance with the procedures approved by Resolution of the Cabinet of Ministers of Ukraine No. 28 of 24 January 2020 (hereinafter – Resolution No. 28):

the Procedure for Providing State Financial Support to Business Entities;

the Procedure for Providing State Financial Support to Business Entities under Financial Leasing Agreements;

[4)] According to the Law of Ukraine "On the National Development Institution", the name of the Entrepreneurship Development Fund has been changed to the National Development Institution.

[5)] Title of the Cabinet of Ministers of Ukraine Resolution in the wording prior to 19 February 2026.

the Procedure for Providing State Financial Support to Business Entities under Factoring Agreements.

At the same time, Resolution No. 28 was adopted pursuant to the Law of Ukraine "On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine".

Accordingly, the above-mentioned legal acts, namely the Law of Ukraine "On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine", Resolution No. 29 and Resolution No. 28, may constitute a potential state support scheme for undertakings that existed on the date of entry into force of the Law.

In addition, by Protocol Decision No. 2 of 16 January 2025, the Committee approved the 2025 State aid Monitoring Plan. One of the measures under this Plan was the monitoring of state support for undertakings provided through the Entrepreneurship Development Fund.

As part of that monitoring, the Committee sent requests for information, inter alia, to the Ministry of Economy and the Entrepreneurship Development Fund.

By letter No. 3102-07/73216-03 of 28 October 2025, the Ministry of Economy provided information on the amount of funds received in 2025 by the Entrepreneurship Development Fund under budget programme CPCPEC 1201450 "Ensuring the Functioning of the Entrepreneurship Development Fund" for administering and facilitating the provision of state support to undertakings in 2024. At the same time, by letter No. 006/882 of 5 August 2025, the Entrepreneurship Development Fund provided information on the amounts of support granted under the procedures approved by Resolution No. 28, including support financed from the state budget.

Based on the information available to the Committee, since the legal acts and certain provisions thereof constituting the legal basis for granting support remain in force, the support schemes in the field of investment policy and entrepreneurship development are therefore subject to notification to the Committee for the purpose of carrying out the relevant compatibility assessment, the outcome of which will determine whether the schemes should be included in the State aid Register.

Accordingly, as a result of reviewing all the information available to the Committee, it has been established that four support schemes for undertakings in the field of investment policy and entrepreneurship development remain in force and exhibit the characteristics of State aid (information on the schemes is provided in the Annex to this Report).

The aid grantor must bring the above support schemes for undertakings into compliance with the State aid legislation applicable to the relevant field, depending on the objective and category of the support.

For the purpose of bringing the support schemes for undertakings in the field of investment policy and entrepreneurship development into compliance with the State aid legislation, the provisions of the criteria for assessing the compatibility of State aid to undertakings to ensure regional development and the criteria for assessing the compatibility of State aid to undertakings for the support of small and medium-sized enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, and the criteria for assessing the compatibility of State aid to undertakings for local infrastructure, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1087 of 13 October 2023, may be applied. Account should also be taken of:

the Committee's Clarification No. 4-рр/дд of 24 December 2024 on approaches to the application of the State aid legislation to State aid granted through the Entrepreneurship Development Fund;

the Committee's clarifications on support granted through the Entrepreneurship Development Fund, which were sent, inter alia, to the Ministry of Economy by letter No. 500-29.1/02-13729e of 23 December 2025.

The Criteria for assessing the compatibility of State aid to undertakings to ensure regional development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows.

State aid is granted with the objective of promoting the socio-economic development of regions, stimulating the investment activity of undertakings, and supporting activities relating to the production of goods (performance of works, provision of services) by undertakings.

The criteria do not apply, inter alia, to State aid granted to undertakings operating in the electronic communications, metallurgical, transport (and related infrastructure), energy, and coal industries.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such cumulation does not result in the maximum permissible amount of State aid being exceeded.

The criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the beneficiary having applied for State aid before the commencement of work on the investment project to be implemented with the aid or before the commencement of the activity, or by having confirmation that the right to receive the State aid was granted before the commencement of work on the project or the activity.

State aid is granted to reimburse undertakings for eligible costs related to: investments in intangible assets; investments in tangible assets; wage costs arising from the creation of new jobs as a result of the investment, calculated over a period of two years; or a combination of these costs, provided that the amount of aid does not exceed the higher of the relevant categories of eligible costs.

The maximum amount of State aid is up to 50% of the total eligible costs for large enterprises, up to 60% of the total eligible costs for medium-sized enterprises, and up to 70% of the total eligible costs for small enterprises.

Specific formulas apply for calculating the maximum amount of State aid for investment projects with eligible costs exceeding the equivalent of EUR 55 million and EUR 110 million.

Investments and newly created jobs must be maintained by the State aid beneficiary in the relevant region for at least five years (for large enterprises) and three years (for medium-sized and small enterprises) after completion of the investment.

During the implementation of the investment project, the State aid beneficiary must:

make a financial contribution amounting to at least 25% of the project implementation costs from its own resources or through external financing free of any public support;

confirm that it has not carried out a relocation during the two years preceding the application for State aid and will not carry out such relocation during the two years following completion of the investment.

The Criteria for assessing the compatibility of State aid to undertakings for the support of small and medium-sized enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows. State aid is granted with the objective of creating favourable conditions for the development of small and medium-sized enterprises and promoting their business activities related to the production of goods (performance of works, provision of services).

State aid, other than State aid for supporting start-ups, may be granted in any form provided for by the Law.

State aid for supporting start-ups may be granted in the form of: soft loans; guarantees; grants, including equity investments, reductions in the aggregate interest rate and guarantee fees; tax measures; transfer (assignment) of intellectual property rights or the granting of permission (a licence) to use an intellectual property object free of charge or at below-market value.

The maximum amount of State aid is:

up to 50% of the costs of consultancy services;

up to 50% of the costs associated with participation in trade fairs.

The maximum amount of State aid for supporting start-ups is:

in the form of soft loans with a ten-year term, it amounts to a loan principal of up to EUR 2.2 million. Separate approaches are provided for determining the maximum amount of State aid for loans with a term of up to five years and from five to ten years;

in the form of guarantees with a ten-year term, it amounts to a guaranteed amount of up to EUR 3.3 million. Separate approaches are provided for determining the maximum amount of State aid for guarantees with a term of up to five years and from five to ten years.

The guarantee amount, excluding the guaranteed amount relating to loan servicing, must not exceed 80% of the loan amount;

in the form of grants, including equity investments, reductions in the aggregate interest rate and guarantee fees, it amounts to up to EUR 1 million;

in the form of tax measures, it amounts to up to EUR 1 million;

in the form of the transfer (assignment) of intellectual property rights or the granting of permission (a licence) to use an intellectual property object, it must not exceed EUR 1 million and must correspond to the value of the intellectual property object less the contribution made by the start-up and any remuneration due to the owner of the intellectual property object. The value of the intellectual property object may exceed EUR 1 million, provided that the amount in excess of EUR 1 million is covered by the start-up from its own resources or from other sources.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such cumulation does not result in the maximum permissible amount of State aid being exceeded.

State aid is compatible where it is granted to reimburse undertakings for eligible costs related to:

consultancy services provided by external consultants (excluding services related to the undertaking's ordinary operating expenses, such as tax consultancy services, routine legal services, and advertising consultancy services);

participation in trade fairs, namely the costs of renting, setting up and operating an exhibition stand for participation in a particular trade fair or exhibition, travel and accommodation expenses for employees participating in the trade fair, and transport and insurance costs;

support for start-ups.

The Criteria for assessing the compatibility of State aid to undertakings for local infrastructure, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1087 of 13 October 2023, provide, inter alia, as follows.

State aid is granted with the objective of promoting business activities related to the construction or modernisation of local infrastructure.

The categories of State aid beneficiaries include undertakings engaged in activities related to infrastructure used for the offering and/or provision of goods (works or services) on the market (economic activities).

The criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the beneficiary having applied for State aid before the commencement of work on the project to be implemented with the aid or before the commencement of the activity, or by having confirmation that the right to receive the State aid was granted before the commencement of work on the project or the activity.

State aid with identifiable eligible costs may be cumulated with:

any other State aid, where such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such cumulation does not result in the maximum permissible amount of State aid being exceeded.

Access to infrastructure must be open to persons interested in using the infrastructure and must be provided on a transparent and non-discriminatory basis. The fee for the use or sale of infrastructure must correspond to market conditions.

The operation of infrastructure is carried out by undertakings on an open, transparent and non-discriminatory basis, ensuring that the cost or fee for such operation corresponds to market conditions, in accordance with the requirements of the law.

State aid is granted to reimburse undertakings for eligible costs related to investments in intangible and/or tangible assets.

The maximum amount of State aid must not exceed the difference between the amount of eligible costs and the operating profit from the investment. Such amount is determined by:

setting the aid amount in advance, after deducting the operating profit from the amount of eligible costs, calculated on the basis of reasonable projections; or

recovery by the beneficiary of State aid of any amount of aid exceeding the difference between the eligible costs and the operating profit from the investment.

In all cases, compliance with all other conditions for compatibility of State aid set out in the above-mentioned criteria must also be ensured.

The conditions for the compatibility of State aid established by the above-mentioned criteria must be reflected in the legal basis for granting the respective support.

In cases where State aid is granted for other purposes, compliance with the conditions provided for by other criteria for assessing the compatibility of State aid to undertakings must be ensured.

In addition, where de minimis aid is granted within the framework of the respective support scheme, such aid must be indicated in the regulatory and/or administrative acts constituting the legal basis for its granting. Subject to compliance with the requirements of point 9 of part 1 of Article 1 and point 2 of part 3 of Article 9 of the Law, notification of de minimis aid to the Commission is not required.

If support to undertakings does not constitute State aid, the relevant conditions confirming this must be reflected in the regulatory and/or administrative acts constituting the legal basis for its granting.

2.8. Innovation activities

In the appendix to the 2024 Inventory Report, information is provided on one potential State support scheme for undertakings contained in a regulatory act in the innovation sphere, which was in force on the date of entry into force of the Law, and for which the potential responsible central executive authorities were defined as the Ministry of Education and Science, the Ministry of Economy, the Ministry of Strategic Industries (from 24.07.2025 – the Ministry of Defence) and the Ministry of Agrarian Policy and Food of Ukraine (currently the Ministry of Economy), namely:

№	Name of support scheme	Legal basis
1	Support for innovation activities	Law of Ukraine “On Innovation Activity”

In order to update the information set out in the 2024 Inventory Report regarding the specified potential State support scheme for undertakings, the Committee sent letters to the Ministry of Education and Science and the Ministry of Economy.

As a result of processing the responses received from the Ministry of Education and Science, the Ministry of Economy, and other information available to the Committee, the following was established.

The Ministry of Economy, by letter No. 43-07/17196 of 19.02.2026, did not provide information regarding the specified potential support scheme.

Due to the fact that within the deadline set by the Committee the requested information from the Ministry of Education and Science was not received, the Committee addressed a repeated request to the Ministry of Education and Science for the provision of information on the above-mentioned potential support scheme.

By letter No. 1/5869-26 of 24.03.2026, the Ministry of Education and Science informed that support to undertakings on the basis of the Law of Ukraine "On Innovation Activity" is not provided by the Ministry.

In addition, according to the Ministry of Education and Science, the draft Law of Ukraine "On the Support and Development of Innovation Activity" (registration No. 13715 of 29.08.2025) was adopted in the first reading with amendments by the Verkhovna Rada of Ukraine on 11.02.2026. Upon its final adoption, it is expected to repeal the Law of Ukraine "On Innovation Activity".

Furthermore, by Protocol Decision of the Committee No. 2 of 15.01.2026, the Monitoring Plan for State aid to Undertakings for 2026 was approved. One of the measures under this Plan was the monitoring of State support to undertakings in the sphere of innovation activity.

Within the framework of this monitoring, the Committee sent information requests, including to the Ministry of Defence. By letter No. 220/3636 of 14.03.2026, the Ministry of Defence informed that it does not provide, in any form, support financed by State resources to undertakings operating in the sphere of innovation activity in strategic industries.

Based on the information available to the Committee, since the normative legal act constituting the legal basis for granting support remains in force, the support scheme in the innovation sphere is therefore subject to notification to the Committee for assessment, after which it will be determined whether it should be included in the State aid register.

As a result of processing all information available to the Committee, it has been established that one support scheme for undertakings in the innovation sphere remains in force and contains indications of State aid (information on the scheme is provided in the annex to this Report).

State aid providers must bring the above-mentioned support scheme for undertakings into compliance with the legislation on State aid in the relevant field, depending on the objective and category of support.

To ensure compliance with the legislation on State aid, the following may be applied: the criteria for assessing the compatibility of State aid to undertakings for conducting scientific research, technical development and innovation activity, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 216 of 18.02.2026, the criteria for assessing the compatibility of State aid to undertakings for regional development, and the criteria for assessing the compatibility of State aid to undertakings for supporting small and medium-sized enterprises, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023.

The Criteria for assessing the compatibility of State aid to undertakings for conducting scientific research, technical development and innovation activity, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 216 of 18.02.2026, provide, inter alia, as follows. State aid is granted with the objective of promoting economic activity in the field of scientific research, technical development and innovation.

State aid under these criteria is compatible for:

a scientific (scientific-technical) project;

research infrastructure;

testing and experimental infrastructure;

innovation cluster;

support for innovation activity of small and medium-sized undertakings;

process and organisational innovation.

The criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the recipient having applied for State aid before the commencement of work on the project implemented with State aid or before the commencement of the activity, or by having confirmation that the right to receive State aid was granted before the commencement of work on the project or activity.

State aid with identifiable eligible costs may be combined with:

any other State aid where such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such combination does not lead to exceeding the maximum amount of State aid that may be granted.

State aid is granted for the implementation of a scientific (scientific-technical) project, which includes one or several of the following categories: fundamental research; applied research; scientific-technical (experimental) development; feasibility study, with a maximum aid intensity ranging from 25% to 100% of total eligible costs depending on the category.

The maximum amount of State aid for:

research infrastructure must not exceed 50% of total eligible costs;

testing and experimental infrastructure must not exceed: 25% of total eligible costs for large undertakings; 35% for medium undertakings; 45% for small undertakings;

innovation clusters must not exceed: 65% of total eligible costs for investment aid; 50% of total eligible costs for operating aid over the aid period;

support for innovation activity of small and medium-sized undertakings must not exceed 50% of total eligible costs;

process and organisational innovation must not exceed: 15% of total eligible costs for large undertakings, provided there is mutually beneficial cooperation with small and medium-sized undertakings whose costs represent at least 30% of total eligible costs; 50% of total eligible costs for small and medium-sized undertakings.

In certain cases, the maximum aid intensity may be increased subject to compliance with additional conditions set out in these criteria.

The Criteria for assessing the compatibility of State aid to undertakings for regional development, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows. State aid is granted with the objective of promoting socio-economic development of regions, stimulating investment activity of undertakings, and supporting the production of goods (performance of works, provision of services) by undertakings.

The criteria do not apply, inter alia, to State aid granted to undertakings operating in the electronic communications sector, metallurgy, transport (and related infrastructure), energy sector, and coal industry.

State aid with identifiable eligible costs may be combined with:

any other State aid, where such aid relates to different identifiable eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such combination does not lead to exceeding the maximum amount of State aid that may be granted.

The criteria provide that State aid must have an incentive effect, which is demonstrated, inter alia, by the beneficiary having applied for State aid before the commencement of work on the investment project implemented with State aid or before the commencement of the activity, or by having confirmation that the right to receive State aid was granted before the commencement of work on the project or activity.

State aid is granted to reimburse undertakings for eligible costs related to investments in intangible assets, investments in tangible assets, and wages incurred as a result of the creation of new jobs due to the investment, calculated over a period of two years, or a combination of these costs, provided that their total amount is not exceeded, depending on which category of costs is higher.

The maximum amount of State aid is:

for large undertakings – up to 50% of the total amount of eligible costs;

for medium-sized undertakings – up to 60% of the total amount of eligible costs;

for small undertakings – up to 70% of the total amount of eligible costs.

For the calculation of the maximum amount of State aid for the implementation of an investment project where eligible costs exceed the equivalent of EUR 55 million and EUR 110 million, separate formulas are applied.

Investments and new jobs must be maintained by State aid beneficiaries in the relevant region for at least five years (for large undertakings) and three years (for medium-sized and small undertakings) after the completion of the investment.

A State aid beneficiary, during the implementation of an investment project, is obliged to:

make a financial contribution of at least 25% of the project costs from its own resources or through external financing without any State support;

confirm that it has not carried out relocation in the two years preceding the application for State aid and will not do so during the two years following the completion of the investment.

The Criteria for assessing the compatibility of State aid to undertakings for supporting small and medium-sized enterprises, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 348 of 18 April 2023, provide, inter alia, as follows. State aid is granted with the objective of creating favourable conditions for the development of small and medium-sized enterprises and supporting their economic activity in the production of goods (performance of works, provision of services).

State aid, except for State aid for support of start-ups, is granted in any form defined by the Law.

State aid for support of start-ups is granted in the form of: loans on preferential terms; guarantees; grants, including investments in share capital, reduction of the overall interest rate and guarantee fee; tax measures; disposal (transfer) of intellectual property rights or granting a licence to use intellectual property rights free of charge or below market value.

The maximum amount of State aid is:

for consultancy services – up to 50% of such costs;

for participation in fairs – up to 50% of such costs.

The maximum amount of State aid for support of start-ups:

in the form of loans on preferential terms for a period of ten years shall not exceed EUR 2.2 million of the loan amount; for periods of up to five years and from five to ten years, separate approaches to determining the maximum aid amount apply;

in the form of guarantees for a period of ten years shall not exceed EUR 3.3 million of the guaranteed amount; for periods of up to five years and from five to ten years, separate approaches to determining the maximum aid amount apply. The guarantee coverage, excluding the guaranteed amount for loan servicing, shall not exceed 80% of the loan amount;

in the form of grants, including investments in share capital, reduction of the overall interest rate and guarantee fee, shall not exceed EUR 1 million at the official exchange rate of the National Bank set on the date of granting State aid;

in the form of tax measures shall not exceed EUR 1 million;

in the form of disposal (transfer) of intellectual property rights or granting a licence to use intellectual property rights shall not exceed EUR 1 million and shall correspond to the value of the intellectual property right minus the contribution of the start-up and any remuneration due to the owner. The value of the intellectual property right may exceed EUR 1 million if the excess amount is covered by the start-up from its own funds or other sources.

State aid with defined eligible costs may be combined with:

any other State aid where such aid relates to different eligible costs;

any other State aid, including de minimis aid, in respect of the same eligible costs that overlap in whole or in part, provided that such combination does not lead to exceeding the maximum amount of State aid that may be granted.

State aid is compatible if it is aimed at reimbursing undertakings for eligible costs related to:

consultancy services provided by external consultants (excluding services related to the normal operating costs of undertakings, such as tax advisory services, regular legal services, and advertising-related consultancy services);

participation in fairs, namely: costs of renting, setting up and operating a stand for participation in any specific fair or exhibition, travel and accommodation costs of employees participating in the fair, transport and insurance costs;

support for start-ups.

At the same time, it is necessary to ensure compliance with all other conditions of compatibility of State aid established by the above-mentioned criteria.

The conditions for the compatibility of State aid established by the above-mentioned criteria must be reflected in the legal basis for granting the respective support.

If State aid is granted for other purposes, the conditions provided for by other criteria for assessing the compatibility of State aid to undertakings must be complied with in order to ensure its compatibility.

Where de minimis aid is granted under the respective support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that serve as the legal basis for its provision. Subject to compliance with the requirements of Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law, notification of de minimis aid to the Committee is not required.

If the support granted to undertakings does not constitute State aid, the relevant conditions confirming this must be reflected in the regulatory and/or administrative acts that serve as the legal basis for its provision.

2.9. Interbudgetary relations and local budgets

In the annex to the 2024 Inventory Report, information is provided on one potential State aid scheme for undertakings contained in a regulatory act in the field of interbudgetary relations and local budgets, which was in force on the date of entry into force of the Law and for which the potential responsible central executive authority is the Ministry of Finance, namely:

№	Name of support scheme	Legal basis
1	Subvention from the State Budget to local budgets for the implementation of measures for the socio-economic development of individual territories	Resolution of the Cabinet of Ministers of Ukraine No. 102 of 3 February 2021 "On Amendments to the Procedure and Conditions for Granting a Subvention from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Individual Territories"

In order to update the information contained in the 2024 Inventory Report regarding the above-mentioned potential State aid scheme for undertakings, the Committee sent a letter to the Ministry of Finance.

Based on the analysis of the response received from the Ministry of Finance and other information available to the Committee, the following was established.

According to the information provided by the Ministry of Finance in the annex to its letter No. 24010-10/2-5/6050 of 27 February 2026, no funding has been planned since 2023 pursuant to the Resolution of the Cabinet of Ministers of Ukraine No. 102 of 3 February 2021 "On Amendments to the Procedure and Conditions for Granting a Subvention from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Individual Territories".

The Ministry of Finance also indicated that, due to the military aggression of the russian federation against Ukraine and pursuant to the Resolution of the Cabinet of Ministers of Ukraine No. 199 of 4 March 2022 "Issues of Granting One-Time Financial Assistance in 2022 to Insured Persons in Connection with the Loss of Part of Their Salary (Income) Whose Work (Economic Activity) Has Been Temporarily Suspended as a Result of Hostilities During Martial Law in Ukraine", expenditures from the State Budget under the budget programme "Subvention from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Individual Territories" were reduced in full.

At present, the Resolution of the Cabinet of Ministers of Ukraine No. 106 of 6 February 2012 "On Approval of the Procedure and Conditions for Granting a Subvention from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Individual Territories" remains in force, as does the Resolution of the Cabinet of Ministers of Ukraine No. 102 of 3 February 2021 "On Amendments to the Procedure and Conditions for Granting a Subvention from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Individual Territories", which introduced amendments to the said Procedure.

Based on the information available to the Committee, since the regulatory acts constituting the legal basis for granting the support remain in force, the support scheme in the field of interbudgetary relations and local budgets is subject to notification to the Committee for the purpose of carrying out the relevant assessment, the results of which will determine whether the scheme should be included in the State aid Register.

Therefore, as a result of processing all the information available in the Committee, it was established that one support scheme to undertakings in the field of *inter-budgetary relations and local budgets* is still existing and contains signs of State aid (information about the scheme is provided in the annex to this Report).

The grantor of State aid must bring the specified support scheme to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

In order to bring the support schemes to undertakings in the *field of inter-budgetary relations and local budgets* into compliance with the legislation on State aid, the provisions of the criteria for assessing the compatibility of State aid or, in the absence of such - the EU acquis, depending on the defined purpose and category of State aid, may be applied. The conditions for the compatibility of State aid, established by the criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for providing the relevant support

At the same time, there is currently insufficient information on the implementation and conditions of a potential support scheme to determine the criteria for assessing the compatibility of State aid that can be applied to assess the compatibility of such a support scheme.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the provision of such aid must be specified in the regulatory and/or administrative acts that are the basis for its granting. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support of undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.10. Field of state regional policy

Annex 1 to the 2024 Inventory Report provides information on 3 potential support measures contained in regulatory legal acts in the field of state regional policy, which were combined into one potential scheme of state support to undertakings, which existed on the day the Law entered into force and for which the Ministry of Infrastructure (currently the Ministry of Development) was identified as the potential responsible central government body, namely:

№	Name of the support scheme	Legal basis
1	Support in the field of regional development	Law of Ukraine "On the principles of state regional policy (provisions of Article 20) Budget Code of Ukraine (provisions of Article 24[1])[6)] Resolution of the CMU of March 18, 2015 No. 196 "Some Issues of the State Regional Development Fund”[7)]

In order to update the information presented in the 2024 Inventory Report regarding the specified potential scheme of state support to undertakings, the Committee sent a letter to the Ministry of Development.

Based on the result of processing the response received from the Ministry of Development and other information available in the Committee, the following was established.

According to the information provided to the Ministry of Development in the letter dated 01.03.2026 No. 5054/6/10-26, the Law of Ukraine "On the State Budget of Ukraine for 2025" of the Ministry of Development provided for the budget program "State Fund for Regional Development" in the amount of UAH 1 billion and stopped the operation of Article 241 of the Civil Code, and Article 48 of the said law established that the funds of the State Fund of Regional Development of development are directed to the implementation of public investment projects in accordance with the procedure determined by the CMU.

The Ministry of Development also noted that the Procedure for the use of funds of the State Regional Development Fund in 2025 was approved by the CMU Resolution No. 971 dated 13.08.2025 "Some issues of the State Regional Development Fund" (hereinafter - Procedure 971), and Clause 2 of this resolution suspended until December 31, 2025 the effect of the CMU Resolution No. 196 dated 18.03.2015 "Some issues of the State Regional Development Fund».

According to Procedure 971, the chief administrator of budget funds determines lower-level managers and beneficiaries of funds taking into account the criteria determined by the Procedure for Compilation, Review, Approval and Basic Requirements for the Implementation of Estimates of Budget Institutions, approved by Resolution of the CMU dated 28.02.2002 No. 228. At the same time, in accordance with Article 22 of the BCU (Budget Code of Ukraine), managers of budget funds for budgetary purposes determined by decisions on local budgets can only be local state administrations, executive bodies and apparatuses of local councils (Secretariat of Kyiv City Council), structural subdivisions of local state administrations, executive bodies of local councils.

The Ministry of Development reported that in accordance with Procedure 971, in 2025, funds from the State Regional Development Fund were directed to the implementation of public investment projects aimed at the restoration and development of regions and in line with the priorities defined by the State Regional Development Strategy for 2021–2027, relevant regional development strategies, and development strategies of territorial communities.

[6)] Article 24[1] was suspended for 2024 according to the Law of Ukraine "On the State Budget of Ukraine for 2024" and for 2025 according to the Law of Ukraine "On the State Budget of Ukraine for 2025”.

[7)] The CMU Resolution was suspended until December 31, 2025 in accordance with CMU Resolution No. 971 of 13th August 2025 "Some Issues of the State Regional Development Fund”.

At the same time, the projects financed from the funds of the State Regional Development Fund were included in the Unified project portfolio of public investments for 2025, submitted for participation in the competitive selection by local executive bodies or local self-government bodies and selected on a competitive basis in accordance with the Procedure.

According to the Ministry of Development, the list of public investment projects that can be implemented in 2025 at the expense of the State Regional Development Fund was approved by the order of the CMU of October 22, 2025 No. 1145. This list includes 48 public investment projects in the established order, of which:

– 17 projects of civil protection protective structures;
– 16 projects in the field of education;
– 10 projects in the field of health care;
– 3 projects in the field of water supply/water drainage;
– 1 project to create a security center;
– 1 project to restore a damaged administrative building.

In addition, the Ministry of Development reported that the Law of Ukraine "On the State Budget of Ukraine for 2024" did not provide for the funds under the "State Fund for Regional Development" budget program, and starting from 2026, the funds of the State Fund for Regional Development will be directed to the implementation of medium-term plans for priority public investments of regions (territorial communities) aimed at the development of regions, corresponding to priorities, goals, tasks and measures determined by the State strategy of regional development and the Plan of measures for its implementation, relevant regional development strategies and plans of measures for their implementation, strategies for the development of territorial communities and plans of measures for their implementation.

Based on the information available to the Committee, the effect of CMU Resolution No. 196 dated 18.03.2015 "Some issues of the State Regional Development Fund" was restored from 01.01.2026 and since the above-mentioned legal acts, which are the legal basis for providing support *in the field of state regional policy*, are valid, therefore the support scheme is subject to notification to the Committee for an appropriate assessment, the results of which will be determined the need to include the scheme in the State aid Register

Therefore, as a result of processing all the information available in the Committee, it was established that one support scheme to undertakings *in the field of state regional policy* remains existing and contains signs of State aid (information about the scheme is provided in the annex to this Report).

The grantor of State aid must bring the specified support scheme to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

The provisions of the Criteria for assessing the compatibility of State aid to undertakings to ensure the development of regions and the Criteria for assessing the compatibility of State aid to undertakings to support medium and small entrepreneurship, approved by the Resolution of the Cabinet of Ministers dated April 18, 2023 No. 348, may be applied to bring the support scheme to undertakings *in the field of state regional policy* into compliance with the legislation on State aid.

Criteria for assessing the compatibility of State aid to undertakings to ensure the development of regions, approved by the resolution of the CMU dated April 18, 2023 No. 348, in particular, provides for the following.

State aid is granted for the purpose of ensuring the promotion of socio-economic development of regions, to stimulate the investment activity of undertakings and to promote activities related to the production of goods by undertakings (execution of works, provision of services).

The Criteria do not apply, in particular, to State aid granted to undertakings operating in the field of electronic communications, metallurgy, transport (and related infrastructure), energy and coal industries.

State aid with defined eligible costs can be combined with:

any other State aid, if such aid relates to various defined eligible costs;

any other State aid, including de minimis State aid, for the same eligible costs that partially or fully overlap, if such a combination does not result in exceeding the maximum amount of State aid that can be granted.

The Criteria stipulate that State aid must have a stimulating effect, which is, in particular, confirmed by the fact that the beneficiary of State aid applied for State aid before the start of work on an investment project, which is implemented with the involvement of State aid or conduct of activities, or has confirmation that the right to receive State aid was granted before the start of work on the project or conduct of activities.

State aid is aimed at reimbursing undertakings for eligible costs associated with: investments in intangible assets; investments in material assets; payment of wages arising from the creation of new jobs as a result of attracting investments, calculated over a period of two years, or a combination of these costs, provided that their volume is not exceeded, depending on which category of costs is greater.

The maximum amount of State aid is up to 50 percent of the total amount of eligible costs for subjects of large entrepreneurship; for medium-sized enterprises - up to 60 percent of the total eligible costs; for small undertakings - up to 70 percent of the total eligible costs.

Separate prescribed formulas are used to calculate the maximum amount of State aid for the implementation of an investment project for which the eligible costs exceed the amount equivalent to 55 million euros and 110 million euros.

Investments and new jobs must be preserved by beneficiaries of State aid in the relevant region for at least five years (for large enterprises) and three years (for medium and small enterprises) after the completion of the investment.

The nebeficiary of State aid during the implementation of the investment project is obliged to:

make a financial contribution in the amount of at least 25 percent of the costs for its implementation at the expense of own resources or by attracting external financing without any state support;

confirm that he did not move during the two years preceding the application for State aid, and will not move during the two years after the completion of the investment.

The Criteria for assessing the compatibility of State aid to undertakings to support medium and small enterprises, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 348 of April 18, 2023, in particular, provide for the following.

State aid is granted for the purpose of creating favorable conditions for the development of medium and small enterprises and facilitating their economic activities in the production of goods (performance of works, provision of services).

State aid, except for State aid to support start-ups, is provided in any form defined by the Law.

State aid to support start-ups is provided in the form of: loans on preferential terms; guarantees; grants, including investments in authorized capital, reduction of the aggregate amount of the interest rate and the fee for the use of the guarantee; tax measures; alienation (transfer) of the right to the object of intellectual property right or granting permission (license) to use the object of intellectual property right free of charge or at a cost below the market price.

The maximum amount of State aid is:

to cover the costs of consulting services - up to 50 percent of such costs;

to cover costs related to participation in fairs - up to 50 percent of such costs.

Maximum amount of State aid to support startups:

1) in the form of loans on preferential terms for a period of ten years, the volume of credit is 2.2 million euros, for a period of up to five years and from five to ten years - separate approaches to determining the maximum amount of State aid are provided;

2) in the form of guarantees for a period of ten years, the guaranteed amount is 3.3 million euros, for a period of up to five years and from five to ten years - separate approaches to determining the maximum amount of State aid are provided;

The amount of the guarantee, excluding the guaranteed amount for loan servicing, should not exceed 80 percent of the loan amount;

3) in the form of grants, including investments in authorized capital, a reduction in the aggregate amount of the interest rate and the fee for using the guarantee is up to 1 million euros;

4) in the form of tax measures is up to 1 million euros;

5) in the form of alienation (transfer) of the right to the object of intellectual property rights or granting permission (license) for the use of the object of intellectual property rights must not exceed EUR 1 million and correspond to the value of the object of intellectual property rights after deducting the contribution of the startup, and any remuneration due to the owner for the object of intellectual property rights. The value of the object of intellectual property rights may exceed EUR 1 million, if the amount of such excess will be covered by the startup at its own expense or from other sources.

State aid with defined eligible costs can be combined with:

any other State aid, if such aid relates to various defined eligible costs;

any other State aid, including de minimis State aid, for the same eligible costs that partially or fully overlap, if such a combination does not result in exceeding the maximum amount of State aid that can be granted.

State aid is compatible if it is aimed at reimbursing undertakings for eligible costs associated with:

consulting services provided by external consultants (excluding services related to the normal operating costs of undertakings, such as tax consulting services, regular legal services and consulting services related to advertising);

participation in fairs, namely: expenses for renting, setting up and operating a stand for participation in any particular fair or exhibition, travel and accommodation expenses for employees participating in the fair, transportation and insurance expenses;

supporting startups.

At the same time, it is necessary to ensure compliance with all other conditions for the compatibility of State aid, which are determined by the specified Criteria.

The conditions for the compatibility of State aid, established by the specified Criteria, must be reflected in the legal grounds for providing the appropriate support.

In the event that State aid is granted *for purposes other than ensuring the development of regions or supporting medium and small entrepreneurship*, in order to ensure its compatibility, the conditions stipulated by other Criteria for assessing the compatibility of State aid to undertakings must be met.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the provision of such aid must be specified in the regulatory and/or administrative acts that are the basis for its granting. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support of undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.11. Healthcare sector

Annex 1 to the 2024 Inventory Report provides information on one potential scheme of state support to undertakings contained in regulatory legal acts in the healthcare sector that existed on the date of entry into force of the Law and for which the potentially responsible CEB (central executive body) is the Ministry of Health, namely:

№	Name of the support scheme	Legal basis
1	Exemption from import duty on pharmaceutical products	Clause 13 of Part One of Article 282 of the Customs Code of Ukraine Resolution of the Cabinet of Ministers of Ukraine dated November 17, 2004 No. 1568 "Issue of exemption from import duty on pharmaceutical products and compounds used for their manufacture, which are not produced in Ukraine"

In order to update the information presented in the 2024 Inventory Report regarding the specified potential scheme of state support to undertakings, the Committee sent letters to the Ministry of Health and the State Customs Service.

Based on the result of processing the answers received from the Ministry of Health, the State Customs Service and other information available to the Committee, the following was established.

By letter dated March 11, 2026 No. 07.4/11990/2-26, the Ministry of Health provided the information requested by the Committee regarding the purpose, duration, form of support, the number of beneficiaries, and the amount of support for the periods of 2024-2025.

The State Customs Service, in turn, by letter No. 15/15-01-04/8.20/1125 dated February 25, 2026, provided information on the number of beneficiaries of support and the amount of support for the periods of 2024–2025.

Based on the information available to the Committee, since the normative legal acts and their separate provisions, which are the legal basis for providing support, are valid, therefore the support scheme in the *healthcare sector* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

Therefore, as a result of processing all the information available in the Committee, it was established that one support scheme to undertakings in the *healthcare sector* remains existing and contains signs of State aid (information about the scheme is provided in the Annex to this Report).

The grantor of State aid must bring the specified support scheme to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

In order to bring the support scheme to undertakings in the *healthcare sector* into compliance with the legislation on State aid, the provisions of the Criteria for assessing the compatibility of State aid or, in the absence of such - the EU acquis, depending on the defined purpose and category of State aid, may be applied. The conditions for the compatibility of State aid, established by the Criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for providing the relevant support.

In addition, the Committee provided the clarifications dated 31.08.2022 No. 4-yy/dd on issues of State aid in the healthcare sector.

At the same time, there is currently insufficient information on the implementation and conditions of a potential support scheme to determine the Criteria for assessing the compatibility of State aid that can be applied to assess the compatibility of such a support scheme.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that are the basis for its provision. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support to undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.12. Food industry

Annex 1 to the 2024 Inventory Report provides information on one potential support scheme to undertakings, which was contained in the regulatory legal act in the food industry that existed on the day the Law came into force and for which the Ministry of Agrarian Policy and Food of Ukraine (currently the Ministry of Economy) is the potentially responsible CEB (central executive body), namely:

№	Name of the support scheme	Legal basis
1	Exemption from taxation of operations for the supply of baby food products	Subclause 197.1.1 of Clause 197.1 of Article 197 of the Tax Code of Ukraine Resolution of the Cabinet of Ministers of Ukraine of September 8, 1997 No. 996 "On the list of domestic baby food products whose sale operations by dairy kitchens, specialized stores and corners that perform the functions of distribution points are exempt from value added tax, and the procedure for the sale of these products”

In order to update the information set out in the 2024 Inventory Report regarding the aforementioned potential state support scheme to undertakings, the Committee sent letters to the Ministry of Economy and the State Tax Service (STS).

Based on the result of processing the answers received from the Ministry of Economy and the STS, as well as other information available to the Committee, the following was established.

STS by letter dated 03.03.2026 No. 2808/5/99-00-19-03-02-05 provided information on the number of beneficiaries of support and the amount of support as of 01.01.2025 and as of 01.10.2025.

By letter No. 43-07/17196 dated 19.02.2026, the Ministry of Economy did not provide information regarding the potential support scheme and regarding the implementation or planning of any measures aimed at the exclusion of Subclause 197.1.1 of Clause 197.1 of Article 197 of the Tax Code of Ukraine or the revision of the specified norm, which the Committee requested.

Based on the information available to the Committee, since the normative legal acts and their individual provisions, which are the legal basis for providing support, are valid, therefore the support scheme *in the food industry* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

Therefore, as a result of processing all the information available in the Committee, it was established that one support scheme to undertakings *in the food industry* remains existing and contains signs of State aid (information about the scheme is provided in the Annex to this Report.

The grantor of State aid must bring the specified support scheme to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

In order to bring the support schemes to undertakings *in the food industry* into compliance with the legislation on State aid, the provisions of the Criteria for assessing the compatibility of State aid or, in the absence of such - the EU acquis, depending on the defined purpose and category of State aid, may be applied. The conditions for the compatibility of State aid, established by the Criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for providing the appropriate support.

At the same time, there is currently insufficient information on the implementation and conditions of a potential support scheme to determine the Criteria for assessing the compatibility of State aid that can be applied to assess the compatibility of such a support scheme.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that are the basis for its provision. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support to undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.13. Field of Social Policy

Annex 1 to the 2024 Inventory Report provides information on 2 potential schemes of state support to undertakings contained in regulatory legal acts in the field of social policy that existed on the day the Law entered into force and for which the Ministry of Social Policy is the potentially responsible CEB (central executive body), namely:

№	Name of the support scheme	Legal basis
1	Exemption from taxation of funds used for New Year and Christmas holidays for children and for the purchase of children's holiday gifts	Law of Ukraine "On Exemption from Taxation of Funds Used for New Year and Christmas Holidays for Children and Purchase of Children's Holiday Gifts" (provisions of Article 2)[8)]
2	Exemption from value added tax	Subclause 197.1.7 (b) of Clause 197.1 of Article 197 of the Tax Code of Ukraine

In order to update the information set out in the 2024 Inventory Report regarding the above potential state support schemes to undertakings, the Committee sent letters to the Ministry of Social Policy and the State Tax Service (STS).

Based on the results of the processing of the answers received from the Ministry of Social Policy and the STS, as well as other information available to the Committee, the following was established.

1. Regarding the support scheme in the field of mandatory state social insurance (exemption from taxation of funds that are used for New Year and Christmas holidays for children and for the purchase of children's holiday gifts)

In the letter of the Ministry of Social Policy of March 12, 2026 No. 1903-10030/03-26, it is stated that in accordance with Article 2 of the Law of Ukraine "On Exemption from Taxation of Funds Used for New Year's and Christmas Holidays for Children and the Purchase of Children's Holiday Gifts", an exemption from VAT is provided for the sale of children's holiday gifts by manufacturing

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8) According to Article 5 of the Law, this Law applies annually from November 15 of the current year to January 15 of the following year.

and trading enterprises gifts, as well as tickets for New Year's and Christmas events for children, which are purchased from the funds of the Social Insurance Fund of Ukraine for temporary disability, trade union committees of enterprises and organizations, other non-profit organizations.

At the same time, the Ministry of Social Policy noted that the Law of Ukraine No. 77-VIII of 28 December 2014 “On Amendments to Certain Legislative Acts of Ukraine Regarding the Reform of Compulsory State Social Insurance and the Legalization of the Payroll Fund” (hereinafter – Law No. 77-VIII), which entered into force on 1 January 2015, repealed the Law of Ukraine “On Compulsory State Social Insurance in Connection with Temporary Disability and Expenses Related to Burial”. Article 11 of that Law, inter alia, provided for the financing of expenditures for the purchase of New Year gifts for children at the expense of the funds of the Social Insurance Fund for Temporary Disability.

In addition, Clause 1 of Section I of Law No. 77-VIII sets out in a new edition the Law of Ukraine “On Compulsory State Social Insurance against Accidents at Work and Occupational Diseases That Caused Loss of Ability to Work”, changing its name to the Law of Ukraine “On Compulsory State Social Insurance”, and also changes the management system in the field of social insurance.

In accordance with Clause 4 of Section VII “Final and Transitional Provisions” of the Law of Ukraine “On Compulsory State Social Insurance” (as amended by Law No. 77-VIII), the Social Insurance Fund of Ukraine is established by merging the Social Insurance Fund for Industrial Accidents and Occupational Diseases of Ukraine and the Social Insurance Fund for Temporary Disability.

At the same time, the Ministry of Social Policy noted that the provisions of the Law of Ukraine “On Compulsory State Social Insurance” (as amended by Law No. 77-VIII) do not provide for financing the purchase of children's New Year's gifts.

Clause 11 of Section I of Law No. 77-VIII amends Part Three of Article 7 of the Law of Ukraine “On Collective Bargaining Agreements and Contracts”, according to which a collective agreement may provide, in particular, social and household advantages for the purchase of New Year's gifts for employees' children, etc.

Separately, the Ministry drew attention to the fact that in accordance with Clause 2 of Section VII “Final and Transitional Provisions” of the Law of Ukraine “On Compulsory State Social Insurance” (as amended by Law No. 2620-IX “On Amendments to the Law of Ukraine “On Compulsory State Social Insurance” and the Law of Ukraine “On Compulsory State Pension Insurance”), from 01.01.2023, the Social Insurance Fund of Ukraine and the management of the Executive Directorate of the Fund are terminated, reorganizing them by joining the Pension Fund of Ukraine.

Taking into account the above, the Ministry of Social Policy reported that the purchase of New Year's gifts from the funds of the social insurance system in connection with the temporary loss of working capacity from 01.01.2015 was not provided for by the legislation and was not carried out by the Social Insurance Fund of Ukraine and the Pension Fund of Ukraine.

The Ministry of Social Policy also emphasized that it is not a grantor of a state support scheme for tax exemption of funds used for New Year and Christmas holidays for children and for the purchase of children's holiday gifts purchased at the expense of trade union committees of enterprises and organizations, other non-profit organizations, and does not have information on the number of beneficiaries of support and the amount of support, the results of which may determine the need to include the scheme in the State aid register.

However, it is worth noting that the legal basis for granting the tax advantage, namely the Law of Ukraine “On Exemption from Taxation of Funds Used for Holding New Year and Christmas Holidays for Children and for Purchasing Children's Holiday Gifts” dated 30.11.2000 No. 2117-III, is valid.

Also, the State Tax Service, by letter dated 03.03.2026 No. 2808/5/99-00-19-03-02-05, provided information on the number of beneficiaries of support and the amount of support as of 01.01.2025 and 01.10.2025.

Based on the information available to the Committee, since the normative legal act, which is the legal basis for providing support, is valid, the support scheme in *the field of mandatory state social insurance* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

2. Regarding the support scheme in the field of providing social services (exemption from value added tax)

In accordance with Subclause 197.1.7 (b) of Clause 197.1 of Article 197 of the Tax Code, transactions for the supply of services for the maintenance of persons in rehabilitation institutions are exempt from taxation.

The Ministry of Social Policy in the letter dated March 12, 2026 No. 1903 10030/03-26 reported on the lack of information regarding the supply of services for the maintenance of persons in rehabilitation institutions.

Along with that STS' letter dated 03.03.2026 No. 2808/5/99-00-19-03-02-05 provided information on the number of beneficiaries of support and the amount of support as of 01.01.2025 and 01.10.2025.

Based on the information available to the Committee, since a separate provision of the Tax Code of Ukraine, which is the legal basis for providing support, is valid, the support scheme *in the field of providing social services* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid register.

The 2024 Inventory Report states that the Ministry of Social Policy has informed the Committee about the addition of 16 additional programs to the list of potential support schemes provided in the annex to the Committee's letter, which may contain elements of State aid (hereinafter referred to as the additional measures). It is worth noting that most of the additional measures notified by the Ministry of Social Policy are not included in the Final Report on the preliminary assessment of State aid schemes contained in the Tax Code of Ukraine and the Customs Code of Ukraine, with recommendations on further steps to bring it into line with State aid legislation and EU State aid rules, prepared by the EU Project "COMPASA", since such measures involve the performance of non-economic activities by undertakings.

At the same time, in order to clarify and properly assess the above measures, the Committee contacted the Ministry of Social Policy with a request to provide additional information, in particular regarding the relevance of the aforementioned additional measures, the legal grounds for their implementation, the range of undertakings to which they apply, as well as the nature of the activities of such undertakings (in particular, regarding their carrying out or not carrying out economic activities).

In the letter dated 08.05.2026 No. 1903-19618/03-26 of the Ministry of Social Policy, information was provided partially, only regarding 3 out of 16 additional measures. However, within the scope of the 3 mentioned additional measures, the information provided is incomplete, in particular, no information was provided regarding the purpose of granting state support, the duration and amount of support. The Ministry of Social Policy did not provide information on other additional measures.

Given the above, the information provided is insufficient to determine whether such support measures constitute State aid and to carry out their proper assessment.

Therefore, as a result of processing all the information available in the Committee, it was established that 2 support schemes to undertakings *in the field of social policy* remain existing and contain signs of State aid (information about the schemes is provided in the Annex to this Report).

The grantor of State aid must bring the specified support schemes to undertakings into compliance with the legislation on State aid in this area, depending on the purpose and category of support.

In order to bring support schemes to undertakings *in the field of social policy* into compliance with the legislation on State aid, the provisions of the criteria for assessing the compatibility of State aid to undertakings for the provision of services of general economic interest, approved by the Resolution of the CMU dated 05.01.2024 No. 12, may be applied, as well as the clarification of the Committee of 07.09.2023 No. 6-рр/дд on the application of legislation in the field of State aid to support undertakings engaged in activities in the field of social services.

The criteria for assessing the compatibility of State aid to undertakings for the provision of services of general economic interest, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 12 of 05.01.2024, in particular, provide for the following.

State aid is granted for the purpose of compensating the costs of undertakings that provide services of general economic interest.

The duration of the obligation to provide SGEI should not exceed 10 years, but a longer period of obligation is allowed in separately defined cases.

The maximum amount of State aid for the provision of SGEI should not exceed the amount calculated as the difference between the costs incurred by the undertaking during the provision of such services and the income from their provision, taking into account the reasonable profit according to the formula established in these criteria.

The amount of compensation can be established based on the calculation of expected costs and revenues and/or actually incurred costs and revenues. The costs that must be taken into account include all costs necessary for the provision of SGEI. Such costs are calculated on the basis of general accounting principles, taking into account the conditions specified in the criteria.

In the case of receiving an amount of compensation paid in excess, such amount of compensation must be returned to the relevant budget within the period determined by the contract, regulatory (administrative) or other act of the grantor(s) of State aid, with the recalculation of financing needs for the following relevant periods.

The grantor of State aid provides for the application of appropriate mechanisms to prevent the payment of an excessive amount of compensation, in particular through regular monitoring of the use of State aid and the prevention of cross-subsidization of the costs of providing other services that are not services of general economic interest.

At the same time, it is necessary to ensure compliance with all other conditions for the compatibility of State aid, which are determined by the specified criteria.

The conditions for the compatibility of State aid, established by the specified criteria, must be reflected in the legal grounds for providing the appropriate support.

In the event that State aid is granted for purposes other than compensation for the provision of SGEI, to ensure its compatibility, the conditions stipulated by other criteria for assessing the compatibility of State aid to undertakings must be met.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the provision of such aid must be specified in the regulatory and/or administrative acts that are the basis for its provision. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support to undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.14. The field of physical culture and sports

Annex 1 to the 2024 Inventory Report provides information on 3 potential support measures, which were contained in normative legal acts in the *field of physical culture and sports*, which were combined into one potential scheme of state support to undertakings, which existed on the date of entry into force of the Law and according to which the Ministry of Youth and Sports was determined to be the potential responsible CEC, namely:

№	Name of the support scheme	Legal basis
1	Support in the field of physical education and sports	Law of Ukraine "On Physical Culture and Sports" Budget Code of Ukraine CMU Resolution of 23.03.2011 No. 294 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for Financial Support of Public Associations of Physical Culture and Sports"

In order to update the information presented in the 2024 Inventory Report regarding the specified potential state support scheme to undertakings, the Committee sent a letter to the Ministry of Youth and Sports.

Based on the result of processing the response received from the Ministry of Youth and Sports and other information available to the Committee, the following was established.

In the letter of the Ministry of Youth and Sports dated 16.02.2026 No. 1636/5.4, it is noted that the detailed justification of the activities of public organizations of physical culture and sports, which are not undertakings (enterprises), carrying out economic activities that affect or distort economic competition, in connection with which the specified scheme does not meet the requirements for State aid to undertakings provided for by the Law on the specified scheme, provided in the letter dated 19.07.2024 No. 8445/5.4, which was also provided during the preparation of the Report on the 2024 inventory.

The procedure for the use of funds provided in the state budget for financial support of public associations of physical culture and sports, approved by the Resolution of the CMU dated 23.03.2011 No. 294 (hereinafter - Resolution 294), determines the mechanism of use of funds provided for in the state budget under the budget program "Financial Support of Public Associations of Physical Culture and Sports».

In the 2024 Report on the inventory, it was noted that in order for the support provided by the Procedure approved by Resolution 294 not to be considered State aid within the meaning of the Law and, accordingly, to remove the support scheme "Support in the field of physical culture and sports" from the relevant list, it is expedient to provide in the said Procedure that the beneficiaries of budget funds are public associations of physical culture and sports directions that do not carry out economic activity. So, if the activity related to the sports infrastructure, used for the offer and/or sale of goods (works, services) on the market, is necessary for the functioning of such infrastructure or is an integral part of its main non-economic purpose, and the share of such use in the total capacity of the infrastructure (in particular, by area or time of use) does not exceed 20 percent, such activity is auxiliary. Accordingly, activities carried out using the infrastructure as a whole are those that are not carried out for the purpose of offering and/or selling goods (works, services) on the market (are not economic).

However, no corresponding changes were made to the Procedure approved by Resolution 294. Therefore, there is currently no reason to exclude the support scheme *in the field of physical culture and sports* from the list of potential support schemes and legal acts that may contain State aid measures that existed on the date of entry into force of the Law.

Based on the information available to the Committee, since the legal acts that are the legal basis for providing support are valid, the support scheme in the *field of physical culture and sports* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

Therefore, as a result of processing all the information available to the Committee, it was established that one support scheme to undertakings in the *field of physical culture and sports* remains existing and contains signs of State aid (information about the scheme is provided in the annex to this Report).

The State aid grantor must bring the specified support scheme to undertakings of in line with the legislation on State aid in the specified area, depending on the purpose and category of support.

In order to bring the support schemes to undertakings in the *field of physical culture and sports* into compliance with the legislation on State aid, the provisions of the Criteria for assessing the compatibility of State aid to undertakings for the implementation of activities related to sports infrastructure, approved by the Resolution of the CMU dated 13.02.2024 No. 161, and also take into account the clarification of the Committee dated 22.11.2022 No. 7-рр/дд on the application of legislation in the field of State aid to support individual activities in the field of physical culture and sports.

The criteria for assessing the compatibility of State aid to undertakings for carrying out activities related to sports infrastructure, approved by the Resolution of the CMU dated 13.02.2024 No. 161, in particular, provide for the following.

State aid must have a stimulating effect, i.e. enable the recipient of State aid after receiving it to provide services in the field of physical culture and sports, which can be provided by him only at the expense of such aid, or to improve the indicators of activities that the recipient is already conducting in the field of physical culture and sports.

The maximum amount of investment aid shall not exceed the difference between the amount of eligible costs and the operating profit from the investment. This amount shall be determined by:

1) setting the amount of investment aid in advance, minus the operating profit from the amount of eligible costs determined in advance on the basis of reasonable forecasts; or

2) recovering the amount of State aid exceeding the difference between the amount of eligible costs and the operating profit from the investment.

The maximum amount of operating aid should not exceed the amount necessary to cover operating losses for the relevant period. This size is determined by:

1) setting the amount of operational aid in advance based on reasonable forecasts; or

2) recovery of the amount of State aid that exceeds the amount of operating losses.

At the same time, it is necessary to ensure compliance with all other conditions for the compatibility of State aid, as determined by the specified criteria..

The conditions for the compatibility of State aid, established by the specified criteria, must be reflected in the legal grounds for providing the appropriate support.

If State aid is granted for purposes *other than sports infrastructure*, in order to ensure its compatibility, the conditions stipulated by other criteria for assessing the compatibility of State aid to undertakings must be met.

In this case, in the event of the granting of de minimis State aid within the framework of the relevant support scheme, the provision of such aid must be indicated in the regulatory and/or administrative acts that are the basis for its granting. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are met, a notification on de minimis State aid shall not be submitted to the Committee.

If support to undertakings does not constitute State aid, the relevant conditions providing for this must be reflected in the regulatory and/or administrative acts that constitute the basis for its provision.

2.15. The field of culture and cultural heritage protection

Annex 1 to the 2024 Inventory Report provides information on 39 potential support measures contained in regulatory legal acts in the field of culture and cultural heritage protection (some measures were mentioned several times, taking into account the conditions for the formation of the mentioned schemes), which were combined into 6 potential support schemes to undertakings that existed on the day the Law came into force and for which the MCSC (currently the Ministry of Culture), the Ukrainian Cultural Fund, the Ukrainian Book Institute, the State Film and Television Agency of Ukraine were listed as potential responsible central government bodies and legal entities, namely:

№	Name of the support scheme	Legal basis
1	Support for the preservation of cultural heritage	Law of Ukraine "On Protection of Cultural Heritage" Budget Code of Ukraine Subclause 197.1.31 of clause 197.1 of article 197 of the Tax Code of Ukraine Order of the MCT (Ministry of Culture and Tourism of Ukraine) of Ukraine dated February 27, 2007 No. 8 "On approval of the Procedure for the use of funds provided for in the state budget for the implementation of cultural heritage protection measures, passporting, inventorying and restoration of architectural monuments and cultural heritage monuments", registered in the Ministry of Justice of Ukraine on March 12, 2007 under No. 216/13483
2	Support for book publishing	Law of Ukraine "On State Support of Book Publishing in Ukraine" Budget Code of Ukraine Subclause 197.1.31 of clause 197.1 of article 197 of the Tax Code of Ukraine Resolution of the CMU dated 12.06.2019 No. 638 "On approval of the Procedure for the use of funds provided for in the state budget of the Ukrainian Institute of Books for the support of book publishing and the popularization of Ukrainian literature in the world” Resolution of the Cabinet of Ministers of Ukraine dated 01.12.2023 No. 1262 “On approval of the Procedure for providing state subsidies to distributors of publishing products (book products)” Order of the MCIP (Ministry of Culture and Information Policy of Ukraine) No. 139 dated 23.03.2023 "On approval of the Procedure for organizing and holding art competitions of cultural and artistic projects aimed at supporting book publishing and promotion of reading", registered in the Ministry of Justice on 08.05.2023 under No. 752/39808.
3	Supporting culture	Law of Ukraine “On Culture” Budget Code of Ukraine Indent five of subclause “c” of clause 193.1 of Article 193 Tax Code of Ukraine Indent six of subclause “c” of clause 193.1 of Article 193 of the Tax Code of Ukraine Indent seven of subclause “c” of clause 193.1 of Article 193 of the Tax Code of Ukraine Subclause 197.1.31 of clause 197.1 of Article 197 of the Tax Code of Ukraine Clause 12 of subsection 2 of Section XX of the Tax Code of Ukraine

		The Law of Ukraine “On Theaters and Theatrical Affairs” Resolution of the CMU dated 09.03.2011 No. 247 “On approval of the Procedure for the use of funds provided in the state budget to the Ministry of Culture and Information Policy under certain programs”[9)] Resolution of the CMU of November 16, 2001 No. 1557 “On approval of the list of cultural and art institutions that are maintained or provided with financial support from the state budget, and the list of activities in the field of culture and art, for which expenditures are made from the state budget”[10)] Resolution of the CMU of March 20, 2013 No. 178 “On approval of the Procedure for the use of funds provided for in the state budget for state support of cultural and artistic figures” Resolution of the CMU of February 7, 2022 No. 91 “On approval of the Procedure for the use of funds provided in the state budget to the Ministry of Culture and Information Policy for the development of institutions of national significance, including their construction”[11)]
4.	Promoting the development of culture and arts in Ukraine	Law of Ukraine “On the Ukrainian Cultural Fund” Budget Code of Ukraine Subclause 197.1.31 of clause 197.1 of Article 197 Tax Code of Ukraine Resolution of the Cabinet of Ministers of Ukraine dated 18.04.2018 No. 414 “On approval of the Procedure for the use of funds provided for in the state budget for the implementation of measures to support projects by the Ukrainian Cultural Fund”
5.	State support for cinematography	Law of Ukraine “On State Support for Cinematography in Ukraine” Budget Code of Ukraine Subclause 140.4.7 of clause 140.4 of article 140 Tax Code of Ukraine Indent twenty-three of subclause 141.4.1 of clause 141.4 of Article 141 of the Tax Code of Ukraine Subclause 197.1.31 of clause 197.1 of Article 197 of the Tax Code of Ukraine Clause 12 of subsection 2 of section XX of the Tax Code of Ukraine CMU Resolution dated 05.06.1998 No. 813 “On approval of the Regulation on state support of national films in the production system” CMU Resolution dated 18.04.2018 No. 339 “On approval of the Procedure for using funds provided for in the state

[9)] Title of the Resolution of the Cabinet of Ministers of Ukraine as amended by 26 December 2025.
[10)] Title of the Resolution of the Cabinet of Ministers of Ukraine as amended by 01 January 2025.
[11)] Title of the Resolution of the Cabinet of Ministers of Ukraine as amended by 07 June 2025.

		budget for state support of cinematography, including documentation of war crimes” Order of the State Film Commission dated 15.03.2023 No. 32 “On approval of the Procedure for making a decision by the Council on state support of cinematography and the Procedure for holding a creative competition (pitching)”, registered with the Ministry of Justice 13.06.2023 for No. 978/40034[12)] Order of the MCIP dated 13.10.2021 No. 803 “On the approval of the Procedure for the adoption by the Council for State Support of Cinematography of a decision to provide state subsidies for the conduct of film commission events aimed at the promotion of locations in Ukraine as an attractive place for the creation of cinematographic and audiovisual products”, registered in the Ministry of Justice on 14.12.2021 under No. 1619/37241[13)]
6.	State support for cinematography	Law of Ukraine “On State Support of Cinematography in Ukraine” BCU (Budget Code of Ukraine) Resolution of the CMU of April 18, 2018 No. 429 “On approval of the Procedure for the use of funds provided for in the state budget for the production (creation) and distribution of patriotic films”

In order to update the information presented in the 2024 Inventory Report, regarding the specified potential support schemes to undertakings, the Committee sent letters to the Ministry of Culture, the State Committee for Television and Radio and the STS.

Based on the result of processing the answers received from the Ministry of Culture, the State Television and Radio Committee and the STS, as well as other information available to the Committee, the following was established.

1. Regarding the support scheme for the preservation of cultural heritage

In the letter No. 05/115/1307-26 dated 03/06/2026, the Ministry of Culture notes that it does not support the grouping in the scheme of the Resolution of the CMU of 04/18/2018 No. 338 "On approval of the Procedure for the use of funds provided for in the state budget for the implementation of state-wide measures in the fields of culture and arts, protection of cultural heritage, export, import and return of cultural values, state language policy" (hereinafter - Resolution 338), by which the Committee proposed to supplement the support scheme, in the proposed manner, and in the annex to this letter notes that the funding under the program does not correspond to the forms of State aid

[12)] The order became invalid on the basis of the order of the Ministry of Culture No. 922 dated 14.11.2025 "On approval of the Procedure for decision-making by the Council for State Support of Cinematography on public procurement of goods, works and services necessary for the production (creation) of documentary, educational, animated films, films for children's audiences (taking into account artistic and cultural significance), films of artistic and cultural significance (author's films) and debut films, provision of a state subsidy for the production (creation) of a film (play, animation, etc.), television film, television series", registered with the Ministry of Justice of Ukraine on 11/18/2025 under No. 1697/45103.
[13)] The order has become invalid based on the order of the State Agency of Ukraine for Cinema No. 193 dated 11.10.2024 “On approval of the Procedure for adoption by the Council for State Support of Cinematography of a decision on providing state subsidies for holding events of film commissions aimed at promoting the locations of Ukraine as an attractive place for the creation of cinematographic and audiovisual products”, registered with the Ministry of Justice of Ukraine on 29.11.2024 under No. 1819/43164.

defined by Article 4 of the Law (additional justifications are provided in the letter of the Ministry of Culture No. 05/115/1527-26 dated 18.03.2026).

In particular, in letter No. 05/115/1527-26 dated March 18, 2026, the Ministry of Culture notes that, in accordance with the Procedure approved by Resolution 338, budget funds, in particular, are directed to:

conducting nationwide events determined by the decrees of the President of Ukraine, decisions of the CMU, international events, including the Venice Biennale of Contemporary Art, international events that are held with the aim of attracting funds and other resources during the martial law in Ukraine for the preservation and restoration of the cultural heritage and cultural values of Ukraine and for the implementation of international treaties, events related to ensuring the formation and implementation of state policy in the fields of culture and arts, cultural heritage protection, export, import and return cultural values, state language policy (festivals, competitions, cultural and artistic projects, seminars, round table meetings, meetings, conferences, forums, sociological research and observations);

acquisition of works of fine art to replenish museum collections, acquisition of works of dramatic art to replenish the repertoires of drama theaters, acquisition of works of musical art to replenish the repertoires of musical theaters, acquisition of works of musical art to replenish the repertoires of concert organizations and artistic groups;

creation of new performances, concert, choreographic and circus numbers (programs); implementation of touring activities by theaters, artistic (art) collectives, concert and circus organizations belonging to the sphere of management of the Ministry of Culture.

Therefore, taking into account the above, the Ministry of Culture notes that the use of budget funds is not a support scheme and the relevant regulatory legal act is not a basis for providing support in accordance with the forms specified by the Law.

It should be noted that the above-mentioned provisions of the Procedure, approved by Resolution 338, contain information about the allocation of budget funds, and not about forms of support.

At the same time, the Procedure, approved by Resolution 338, defines the mechanism of using the funds provided for in the state budget under the budget program "Nationwide measures in the spheres of culture and arts, protection of cultural heritage, export, import and return of cultural values, state language policy."

According to the first part of Article 4 of the Law, State aid consists in the transfer of state or local resources to individual undertakings, as well as in the loss of revenues of the relevant budgets. State aid can be implemented, in particular, in the following forms: provision of subsidies and grants, provision of subsidies, provision of tax advantages, postponement or installments of payment of taxes, fees or other mandatory payments.

That is, the Law does not contain an exhaustive list of forms in which State aid can be provided.

However, since support in accordance with the Procedure approved by Resolution 338 is implemented at the expense of state resources, which may distort or threaten to distort economic competition, creating advantages for the production of certain types of goods or the conduct of certain types of economic activity, such support contains signs of State aid. In addition, in accordance with Clause 2 of part two of Article 8 of the Law, determining whether measures to support undertakings at the expense of state or local resources are State aid falls within the powers of the Authorized Body.

Considering the above, the Resolution 338 is currently included in the support scheme for the preservation of cultural heritage.

In addition, taking into account the allocation of budget funds in accordance with the Procedure approved by Resolution 338, this resolution is included as a legal basis for cultural support schemes.

Therefore, based on the information available to the Committee, since the normative legal acts and their individual provisions, which are the legal basis for providing support, are valid, therefore the *support scheme for the preservation of cultural heritage* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register

2. Regarding the book publishing support scheme

According to the information provided by the Ministry of Culture in the annex to letter No. 05/115/1307-26 dated 06.03.2026, the Law does not apply to financing activities in accordance with clause 4 of part two of Article 3 of the Law (regarding projects and activities implemented by the Ukrainian Book Institute in accordance with the procedure established by the Law of Ukraine "On State Support for Book Publishing in Ukraine", including the provision of state subsidies to distributors of publishing products (book products)).

However, in accordance with Article 262(1) of the Association Agreement, any aid granted by Ukraine or the EU Member States through State resources which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods is incompatible with the proper functioning of this Agreement in so far as it may affect trade between the Parties.

In accordance with Article 267 of the Association Agreement, Ukraine shall, in particular, establish a complete register of existing State aid schemes and bring these aid schemes in line with the criteria set out in Articles 262 and 264 of this Agreement within a period not exceeding seven years from the date of entry into force of this Agreement.

Article 262 (2) (3) of the Association Agreement defines what aid shall be considered compatible with the proper functioning of the Agreement and what aid may be considered compatible with the proper implementation of this Agreement.

In turn, Article 5 of the Law defines what State aid is compatible, and Article 6 of the Law defines State aid that can be recognized as compatible.

In accordance with Article 264 of the Association Agreement, the Parties have agreed that they will apply Articles 262, 263(3) or 263(4) of this Agreement using as a source of interpretation the criteria resulting from the application of Articles 106, 107 and 93 of the Treaty on the Functioning of the European Union, in particular the relevant case-law of the Court of Justice of the European Union, as well as the relevant secondary legislation, framework provisions, guidelines and other administrative acts of the Union, that are in force.

Therefore, in order to comply with the provisions of the Association Agreement, State aid in Ukraine must be granted taking into account the rules of its granting in accordance with the requirements of legislation in the field of State aid, meet the conditions of compatibility, including the conditions contained in the EU acquis.

Taking into account the above, based on the information available to the Committee, since the normative legal acts and their separate provisions, which are the legal basis for providing support, are valid, therefore the *support scheme for book publishing* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

3. Regarding the support scheme for culture

According to the information provided by the Ministry of Culture in letter No. 05/115/1527-26 dated March 18, 2026, the Resolution of the Cabinet of Ministers of Ukraine dated February 7, 2022 No. 91 approved the Procedure for the use of funds provided in the state budget to the Ministry of Culture for the development of institutions of national importance, including their construction (hereinafter referred to as Resolution 91), which are directed to[14]:

implementation of projects for the restoration, conservation, and repair of cultural heritage monuments, including castles, other fortifications, defense, palace and park complexes, reconstruction, major repairs, construction, and improvement of cultural facilities and other state-

[14]) The title of the resolution and the direction of budget funds are indicated taking into account the changes made by the resolution of the Cabinet of Ministers of Ukraine dated 08.04.2026 No. 453 “On Amendments to the Resolution of the Cabinet of Ministers of Ukraine dated February 7, 2022 No. 91”.

owned facilities; development of relevant project documentation and acquisition of fixed assets by enterprises, institutions, and organizations under the jurisdiction of the Ministry of Culture;

reconstruction of the first phase of the Holodomor Victims Memorial Complex in Ukraine with the construction of the second phase of the Holodomor Victims Memorial National Museum of the Holodomor Victims Memorial Complex in Ukraine;

implementation of works projects for the construction of protective structures of civil defense, dual-purpose structures with protective properties of storage and/or anti-radiation shelter, works to bring basement and/or basement premises into a condition suitable for their use as the simplest shelters.

As with Resolution 338, the Ministry of Culture notes that the use of budget funds is not a support scheme and the relevant legal act is not the basis for providing support in accordance with the forms defined by the Law.

In letter No. 05/115/1307-26 dated March 6, 2026, the Ministry of Culture notes that it does not support grouping into the scheme of Resolution 91 in the proposed way, and in the annex to this letter notes the need to withdraw Resolution 91 as a legal basis for support.

The above-mentioned provisions of the Procedure, approved by Resolution 91, contain information about the allocation of budget funds, and not about forms of support.

As mentioned above, the Law does not contain an exhaustive list of the forms in which State aid can be provided.

Given the above, there is currently no reason to exclude Resolution 91 from the support scheme for culture.

Therefore, based on the information available to the Committee, since the normative legal acts and their separate provisions, which are the legal basis for providing support, are valid, the *support scheme for culture* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

4. Regarding the support scheme for promoting the development of culture and arts of Ukraine

According to the information provided by the Ministry of Culture in the annex to letter No. 05/115/1307-26 dated March 6, 2026, the Law does not apply to financing activities in accordance with Clause 3 of part two of Article 3 of the Law (regarding projects implemented by the Ukrainian Cultural Fund in accordance with the procedure established by the Law of Ukraine "On the Ukrainian Cultural Fund").

As noted above, in order to comply with the provisions of the Association Agreement, State aid in Ukraine must be granted taking into account the rules of its granting in accordance with the requirements of legislation in the field of State aid, meet the conditions of compatibility, including the conditions contained in the EU acquis.

Therefore, based on the information available to the Committee, since the normative legal acts and their separate provisions, which are the legal grounds for providing support, are valid, the *scheme to promote the development of culture and arts of Ukraine* is subject to notification to the Committee for the appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

5. Regarding the state support scheme for cinematography

According to the Regulation on the Ministry of Culture of Ukraine, approved by the Resolution of the CMU dated 16.10.2019 No. 885, the Ministry of Culture is the main body in the system of central bodies of executive power, which *ensures the formation and implementation of state policy, in particular in the field of cinematography*.

At the same time, in accordance with the Regulation on the State Agency of Ukraine on Cinema Issues, approved by the Resolution of the CMU dated 17.07.2014 No. 277, the State Cinema Agency is the central body of the executive power, the activities of which are directed and coordinated by the

CMU through the Vice-Prime Minister for Humanitarian Policy of Ukraine - the Minister of Culture and *which implements the state policy in the field of cinematography* (at the time of drawing up the previous Inventory Report, the State Cinema Agency *ensured the formation* and implemented state policy in the field of cinematography).

Taking into account the above, currently the above-mentioned schemes 5 and 6 are combined into one scheme - *state support for cinematography*, the grantors of which are the Ministry of Culture and the State Cinema Agency (taking into account the provisions of the Procedure for the use of funds provided for in the state budget for the production (creation) and distribution of patriotic films, approved by the Resolution of the CMU of 04/18/2018 No. 429, the only support grantor of this CMU resolution is the Ministry of Culture).

The Order of the Ministry of Culture dated 14.11.2025 No. 922, registered in the Ministry of Justice on 18.11.2025 under No. 1697/45103, approved the Procedure for making a decision by the Council for State Support of Cinematography on public procurement of goods, works and services necessary for the production (creation) of documentary, educational, animated films, films for a children's audience (taking into account artistic and cultural significance), films of artistic and cultural significance (author's films) and debut films, providing a state subsidy for the production (creation) of a film (feature, animated, etc.), television film, television series (hereinafter referred to as Order 922) (this Procedure determines the mechanism for making a decision by the Council for State Support of Cinematography (decision on providing state support for cinematography in the forms specified in Clauses 1–3 of part one of Article 7 Law of Ukraine "On State Support of Cinematography in Ukraine").

In addition, in accordance with the aforementioned order of the Ministry of Culture, the order of the State Cinema Agency dated 15.03.2023 No. 32 “On approval of the Procedure for making a decision by the Council for state support of cinematography and the Procedure for conducting a creative competition (pitching)”, registered with the Ministry of Justice on 13.06.2023 under No. 978/40034 (hereinafter referred to as Order 32) is recognized as invalid.

Therefore, Order 922 to replace Order 32 is included in the state support scheme for cinematography.

The Order of the State Cinema Agency dated 11.10.2024 No. 193, registered with the Ministry of Justice on 29.11.2024 under No. 1819/43164, approved the Procedure for the adoption by the Council for State Support of Cinematography of a decision on providing a state subsidy for holding events of film commissions aimed at promoting the locations of Ukraine as an attractive place for creating cinematographic and audiovisual products" (hereinafter referred to as Order 193) (this Procedure determines the mechanism for the adoption by the Council for State Support of Cinematography of a decision on providing state support for cinematography in the form specified in Clause 10 of part one of Article 7 of the Law of Ukraine "On State Support of Cinematography in Ukraine").

In addition, in accordance with the aforementioned order of the State Cinema Agency, the order of the MCIP dated 13.10.2021 No. 803 “On approval of the Procedure for adoption by the Council for State Support of Cinematography of a decision on providing state subsidies for holding events of film commissions aimed at promoting the locations of Ukraine as an attractive place for creating cinematographic and audiovisual products”, registered with the Ministry of Justice on 14.12.2021 under No. 1619/37241 (hereinafter referred to as Order 803) is recognized as invalid.

Therefore, Order 193 to replace Order 803 is included in the state support scheme for cinematography.

At the same time, since the resolution of the CMU dated 05.12.2024 No. 1390 "Some issues of state support for cinematography", the resolution of the CMU dated 16.11.2001 No. 1557 "On approval of the list of cultural and art institutions that are maintained or provided with financial support from the state budget, the list of activities in the field of culture and art, expenses for which are carried out from the state budget, and the list of additional forms of state support cinematography" (further - Resolution 1557) is supplemented with a list of additional forms of state support for cinematography, Resolution 1557 is also the legal basis for the state support scheme for cinematography.

Taking into account the above, based on the information available to the Committee, since the regulatory legal acts and their individual provisions, which are the legal grounds for providing support, are valid (with the addition and replacement of individual regulatory acts), the *state support scheme for cinematography* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid register.

6. Regarding the support scheme for ensuring strategic communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, creation and distribution of patriotic audiovisual works

In accordance with the Procedure for the use of funds provided for in the state budget to ensure strategic communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, creation and distribution of audiovisual works of a patriotic direction, approved by a resolution of the CMU of 28/09/2015 No. 772 (hereinafter - Resolution 772), this Procedure defines the mechanism for using the funds provided by the Ministry of Culture in the state budget under the budget program "Ensuring strategic communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, creation and distribution of audiovisual works of a patriotic direction", by the main manager of budget funds and the responsible executor of the budget programs are the Ministry of Culture.

Resolution 772 in the 2024 Inventory Report was contained in subclause 3.17. "Media sphere" as a legal basis "Media support".

At the same time, in accordance with the Procedure approved by Resolution 772, with changes, including the name of the Procedure and this resolution[15], which occurred after the compilation of the 2024 Inventory Report, budget funds are directed to:

1) development of models of information products, including graphic ones, as well as scenarios of events, multimedia projects, audio and video information products, educational and methodological and technical support for planning, organization and implementation of information and communication campaigns;

2) ensuring the implementation of the initiative of the President of Ukraine to create a Ukrainian cultural product, namely:

production (creation) and distribution of original, animated films and series, debut films and films for children's audiences up to 100 percent, including the total estimated cost of production (creation) of the corresponding work;

production (creation) and distribution of films (plays and non-plays), the volume of which cannot exceed 80 percent of the total estimated cost of production (creation) of the film, provided that the production (creation) of the film is co-financed in the amount of at least 20 percent of the total estimated cost of production (creation) of the corresponding film;

production (creation) and distribution of TV series (games and non-games), the volume of which cannot exceed 50 percent of the total estimated cost of production (creation) of the series, provided that the production (creation) of the series is co-financed in the amount of at least 50 percent of the total estimated cost of production (creation) of the respective series;

production (creation) and distribution of patriotic, entertaining and educational shows, videos for social networks, theater, concert and circus acts, performances and programs, projects in the field of visual art, exhibition projects, projects and works in the field of musical art, television shows, etc.

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[15]) According to the resolutions of the CMU: dated 26.12.2024 No. 1495 "On Amendments to the Resolution of the Cabinet of Ministers of Ukraine No. 772 dated September 28, 2015 and recognition as invalid of certain resolutions of the Cabinet of Ministers of Ukraine", dated 25.03.2026 No. 406 "On Amendments to the Resolution of the Cabinet of Ministers of Ukraine dated 28/09/2015 No. 772".

(hereinafter - other works) for children's audiences and debuts in the amount of up to 100 percent, including the total estimated cost of production (creation) of the corresponding work;

production (creation) and distribution of other works, the volume of which cannot exceed 80 percent of the total estimated cost of production (creation) of the work, provided that the production (creation) of the work is co-financed in the amount of at least 20 percent of the total estimated cost of production (creation) of the corresponding work;

3) organization and holding of events for promotion of the implementation of the initiative of the President of Ukraine to create a Ukrainian cultural product;

4) payment for translation services from and into foreign languages of finished information products and their placement in the media;

5) payment for services in the field of formation and study of public opinion in Ukraine and abroad;

6) payment for services in the field of search, recording and processing of information data and materials, monitoring of the information field, development, filling and support of software, databases, information analysis;

7) payment for the production and delivery of information stands and structures for placing information materials and information products;

8) organization of events aimed at spreading socially important information in Ukraine and beyond, acquisition, production and post-production, storage, distribution and demonstration of social advertising, printing, publishing, digital, audio and video information, and other products;

9) conducting and organizing information and communication campaigns and projects, public events, including international and all-Ukrainian conferences, seminars, trainings, forums, round table meetings, panel discussions, strategic sessions, conference calls, press conferences (including on media literacy), media bridges, telethons, presentations (in terms of paying for services for renting premises, providing participants with necessary materials and other services, directly related to events);

10) conducting information campaigns with the involvement of print media on the territory of regions included in the list of territories where hostilities are (were) being waged or temporarily occupied by the Russian Federation, approved by the Ministry of Development, except for territories of active hostilities and territories of Ukraine temporarily occupied by the Russian Federation, for which the dates of the end of hostilities and the end of temporary occupation, respectively, have not been determined.

Taking into account the allocation of budget funds provided for by the Procedure approved by Resolution 772, the scheme to *support the provision of strategic communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, the creation and distribution of audiovisual works of a patriotic direction* is separated into a separate scheme in this subsection, which is existing, therefore subject to notification to the Committee for an appropriate assessment, the results of which will determine the need inclusion of the scheme in the State aid Register.

Therefore, as a result of processing all the information available to the Committee, it was established that 6 schemes to support undertakings *in the field of culture and cultural heritage protection* are existing and contain signs of State aid (information on the schemes is provided in the annex to this Report).

Grantors of State aid need to bring the specified support schemes to undertakings into compliance with the legislation on State aid in this area, depending on the purpose and category of support.

The provisions of the Criteria for assessing the compatibility of State aid to undertakings for the support of *culture and preservation of cultural heritage*, approved by Resolution No. 52 of the Cabinet of Ministers dated 20.01.2024, may be applied to bring the support schemes to undertakings in the field of culture and cultural heritage protection into compliance with the legislation on State aid, as well as the clarification of the Committee of 02.03.2023 No. 3-рр/дд on issues of application of legislation in the field of State aid to undertakings for the support of culture and the preservation of cultural heritage (except for the production and distribution of audiovisual works).

The Criteria for assessing the compatibility of State aid to undertakings for the support of culture and the preservation of cultural heritage, approved by the Resolution of the CMU dated 20.01.2024 No. 52, in particular, provide for the following.

The areas and objects for which State aid for the support of culture and the preservation of cultural heritage is compatible are defined, in particular for ensuring the activities of cultural institutions, subjects of activity in the field of culture, newly discovered objects of cultural heritage, monuments of cultural heritage and cultural values, natural heritage that is related to cultural heritage or if such heritage is officially recognized as cultural or natural heritage, territories and objects of the nature reserve fund, elements of intangible cultural heritage; cultural and artistic events, creative programs and projects in the field of culture, activities in the field of culture and specialized art education, etc.

The maximum amount of investment aid for the support of culture and the preservation of cultural heritage should not exceed the difference between the eligible costs and the operating profit from the investment; the maximum amount of operational aid for the support of culture and the preservation of cultural heritage should not exceed the amount necessary to cover operational losses and obtain a reasonable profit for the relevant period.

For activities such as the creation, production, distribution, reproduction, performance, processing, translation, digitization and publication of literary and/or musical works, the maximum amount of State aid should not exceed the amount calculated as the difference between the eligible costs and revenues, adjusted to their size at the time of granting such aid, or in the amount of 70 percent of the eligible costs.

It should be noted that in accordance with the Criteria for assessing the compatibility of State aid to undertakings for the support of culture and preservation of cultural heritage, approved by the Resolution of the CMU dated 20.01.2024 No. 52, the support to undertakings whose income from activities in the field of culture and protection of cultural heritage cover up to 50 percent of the costs for the implementation of such activities is that which is aimed at the fulfillment of a socio-cultural goal and the implementation of non-economic activities.

However, if the support is directed to non-economic activities, such support will not constitute State aid. The above-mentioned provisions confirming such direction should be reflected in the legal grounds for providing support to ensure its provision specifically for non-economic activities.

The provisions of Regulation No. 651/2014 and the Notice of the Commission on State aid for Films and Other Audiovisual Works dated 15.11.2013 (2013/C 332/01) may be applied to bring in line with the legislation on State aid support schemes to undertakings for audiovisual works.

Taking into account the norms of the mentioned acts of the European Union, the Committee developed a draft resolution of the CMU "On approval of criteria for assessing the compatibility of State aid to undertakings for audiovisual works"[16], the development of which is provided for by the National Program for the Adaptation of the EU Acquis. The specified Criteria for assessing the compatibility of State aid after approval by the CMU will be applied by the Committee as the Authorized Body for assessing the compatibility of State aid to undertakings for audiovisual works.

Thus, the draft Criteria for assessing the compatibility of State aid to undertakings for audiovisual works, in particular, provides for the following.

The maximum amount of State aid for production should not exceed 50 percent of eligible costs. This value can increase:

1) up to 60 percent of eligible production costs - for cross-border production financed by Ukraine and at least one EU member state and involving developers of audiovisual works from Ukraine and at least one EU member state;

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[16] The draft is posted for public consultation on the Committee's official website.

2) up to 100 percent of eligible production costs - for complex audiovisual works and co-production with the participation of countries from the List of beneficiaries of official development assistance of the Organization for Economic Cooperation and Development Committee on Development Promotion, published on the official website of the Organization for Economic Cooperation and Development.

The maximum amount of State aid for preparation for production should not exceed 100 percent of eligible costs; the maximum amount of State aid for distribution is determined as a percentage of the eligible costs for this process, which is equal to the percentage by which the percentage of eligible production aid costs is determined, and must not exceed 50 percent of the eligible costs for the distribution of audiovisual works.

At the same time, it is necessary to ensure compliance with all other conditions for the compatibility of State aid provided by the specified criteria and the draft criteria.

The conditions for the compatibility of State aid provided by the specified criteria and the draft Criteria must be reflected in the legal grounds for providing the relevant support.

If the State aid is granted for other purposes, to ensure its compatibility, the conditions stipulated by other criteria for assessing the compatibility of State aid must be met, for example:

Criteria for assessing the compatibility of State aid to undertakings for the provision of services for the creation and/or selection, organization and distribution of mass information, which are services of general economic interest, approved by the Resolution of the CMU dated 11.07.2023 No. 704;

Criteria for assessing the compatibility of State aid to undertakings for professional training of employees, approved by the Resolution of the CMU dated 11.06.2025 No. 673;

Criteria for assessing the compatibility of State aid to undertakings for conducting scientific research, technical development and innovative activities, approved by the Resolution of the CMU dated 18.02.2026 No. 216.

At the same time, in the case of granting de minimis State aid within the framework of the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that are the basis for its provision. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support to undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its granting.

2.16. Field of Media

Annex 1 to the 2024 Inventory Report contains information on 8 potential support measures contained in regulatory legal acts in the field of media, which were combined into one potential support scheme to undertakings that existed on the date of entry into force of the Law, and for which the MCSC (Ministry of Culture and Strategic Communications of Ukraine) and the State Committee for Television and Radio were indicated as potential responsible CEBs, namely:

№	Name of the support scheme	Legal basis
1	Support of media	Law of Ukraine "On State Support of Media, Guarantees of Professional Activity and Social Protection of Journalists" BCU The Law of Ukraine "On the foreign language system of Ukraine"

	Resolution of the CMU dated 28.10.2015 No. 915 (as amended by Resolution of the CMU dated 26.03.2022 No. 375) "On approval of the Procedure for the use of funds provided for in the state budget for the production and broadcasting of programs for state needs, collection, processing and distribution of official information products, financial support of the state broadcasting system of Ukraine" Resolution of the CMU dated April 27, 2011 No. 449 "On approval of the Procedure for the use of funds provided for in the state budget for financial support of creative unions in the field of mass media and the press"[17)] Order of the State Committee of Television and Radio dated 13.05.2015 No. 98 "On approval of the Procedure for providing state financial support to printed mass media", registered in the Ministry of Justice on 28.05.2015 under No. 623/27068 Resolution of the CMU of January 25, 2017 No. 30 "On approval of the Procedure for the use of funds provided for in the state budget for financial support of the joint-stock company "National Public Television and Radio Company of Ukraine" Resolution of the CMU dated September 28, 2015 No. 772 "On approval of the Procedure for the use of funds provided for in the state budget for the implementation of measures in the field of protection of the national information space"[18)]

In order to update the information presented in the 2024 Inventory Report regarding the specified potential support scheme to undertakings, the Committee sent letters to the Ministry of Culture and the State Committee for Television and Radio.

Based on the result of processing the answers received from the Ministry of Culture and the State Television and Radio Committee, as well as other information available to the Committee, the following was established.

The Regulation on the State Committee for Television and Radio Broadcasting of Ukraine, approved by the Resolution of the CMU dated 13.08.2014 No. 341, stipulates that the State Committee for Television and Radio is the main body in the system of central bodies of executive power, *which ensures the formation and implementation of state policy* in the fields of state broadcasting, popularization of Ukraine in the world, ensuring the information sovereignty of Ukraine, and also participates in ensuring the formation and implementation of state policy in the field of media. information and publishing field.

In accordance with the Procedure for the use of funds provided for in the state budget for the production and broadcasting of programs for state needs, the collection, processing and distribution of official information products, financial support for the state broadcasting system of Ukraine, approved by the Resolution of the CMU dated 28.10.2015 No. 915, the Procedure for the use of funds provided for in the state budget for the financial support of creative unions in the field of media, individual subjects in the field of print media, approved by the Resolution of the CMU from 27.04.2011 No. 449, Procedure for the use of funds provided for in the state budget for financial

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[17)] Title of the CMU resolution as amended by 23 January 2025.

[18)] Title of the CMU resolution as amended by 01 January 2025.

support of the joint-stock company "National Public Television and Radio Company of Ukraine", approved by a resolution of the CMU dated 25.01.2017 No. 30, the manager of lower-level budget funds and the responsible executor of budget programs is the State Committee for Television and Radio Broadcasting of Ukraine.

Since according to the Law, the grantors of State aid are authorities, local self-government bodies, bodies of administrative and economic management and control, as well as legal entities acting on their behalf, authorized to dispose of state resources or local resources and initiate and/or grant State aid, currently the State Committee of Television and Radio is a potential grantor of State aid in accordance with the specified procedures.

The State Committee for Television and Radio in response to the Committee's letter on providing support in letter No. 1353/24/06-2 dated April 22, 2026 noted that the entities of the public sector of the economy that fall under the jurisdiction of the State Committee for Television and Radio, in particular, the Ukrainian National Information Agency "Ukrinform", regional branches of the National Union of Journalists, and the Joint-Stock Company "National Public Television and Radio Company of Ukraine" do not receive State aid within the meaning of the Law of Ukraine "On State aid to Undertakings".

At the same time, since media support is implemented at the expense of state resources, which can distort or threaten to distort economic competition, creating advantages for the production of certain types of goods or the conduct of certain types of economic activity, such support contains signs of State aid. In addition, in accordance with Clause 2 of the second part of Article 8 of the Law, the determination of eligibility for State aid of measures to support undertakings at the expense of state or local resources belongs to the powers of the Authorized Body.

At the same time, Resolution 772 is singled out as a support scheme *for ensuring strategic communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, creation and distribution of patriotic audiovisual works.*

The information on the media sector provided in the annex was sent by the Ministry of Culture in a letter dated 06.03.2026 No. 05/115/1307-26, as this Ministry was also a support provider in 2024 - 2025.

Therefore, as a result of processing all the information available to the Committee, it was established that one support scheme to undertakings in the media sector is still existing and contains signs of State aid (information about the scheme is provided in the Annex to this Report).

State aid grantors must bring the specified support scheme to undertakings in line with the legislation on State aid in the specified area, depending on the purpose and category of support.

The provisions of the Criteria for assessing the compatibility of State aid to undertakings for the provision of services for the creation and/or selection, organization and distribution of mass information, which are services of general economic interest, approved by a resolution of the CMU, may be applied to bring the support programs of undertakings in the media sphere into line with the legislation on State aid dated 11.07.2023 No. 704, as well as the clarification of the Committee dated 14.12.2023 No. 7-yy/dd on the application of legislation in the field of State aid to undertakings to support the provision of SGEI in the field of audiovisual media.

The criteria for assessing the compatibility of State aid to undertakings for the provision of services for the creation and/or selection, organization and distribution of mass information, which are services of general economic interest, approved by the Resolution of the CMU dated 11.07.2023 No. 704, in particular, provide for the following.

State aid for the provision of SGEI is granted if the following conditions are met:

the implementation of SGEI ensures the satisfaction of the democratic, informational, social and cultural needs of Ukrainian society, as well as objectively informing foreign audiences about events in Ukraine and the world;

services for the creation and/or selection, organization and distribution of mass information are defined as SGEI in the contract and/or regulatory and/or administrative act;

obligations to provide SGEI are assigned to the undertaking in accordance with the contract and/or regulatory and/or regulatory act;

the grantor of State aid ensures the implementation of control over compliance with obligations to provide SGEI;

the amount of State aid does not exceed the maximum amount of State aid;

the separation of income and expense accounting accounts for various types of activities is ensured, namely for the provision of SGEI and for the provision of other services of the undertaking. All expenses and income of the undertaking are determined and distributed using the accounting principles of income and expenses determined by law.

At the same time, it is necessary to ensure compliance with all other conditions for the compatibility of State aid, which are determined by the specified criteria.

The conditions for the compatibility of State aid, established by the specified criteria, must be reflected in the legal grounds for granting the relevant support.

In the event that State aid is granted for purposes other than the provision of SGEI in the field of *audiovisual media*, in order to ensure its compatibility, the conditions stipulated by other criteria for assessing the compatibility of State aid to undertakings must be met.

In this case, in the event of the granting de minimis State aid within the framework of the relevant support scheme, the provision of such aid must be indicated in the regulatory and/or administrative acts that are the basis for its granting. Provided that the requirements of Clause 9 of part one of Article 1 and Clause 2 of part three of Article 9 of the Law are met, a notification on de minimis State aid shall not be submitted to the Committee.

If the support to undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its provision.

2.17. Field of tourism

Annex 1 to the 2024 Inventory Report provides information on 2 potential support measures contained in regulatory legal acts *in the field of tourism*, which were combined into one potential scheme to support undertakings, which existed on the day the Law came into force, and for which the Ministry of Infrastructure (currently the Ministry of Development) was identified as the potential responsible CEB, namely:

№	Name of the support scheme	Legal basis
1	Unveiling the tourist potential of Ukraine, development of tourism and tourist infrastructure	Law of Ukraine "On Tourism" Resolution of the CMU of March 29, 2021 No. 288 "On approval of the Procedure for the use of funds provided for in the state budget for the development of tourism potential of Ukraine"

In order to update the information presented in the 2024 Inventory Report regarding the specified potential scheme of state support to undertakings, the Committee sent a letter to the Ministry of SADT (State Agency for Tourism Development of Ukraine).

Based on the results of the processing of the answers received from the Ministry of Development and SADT, as well as other information available to the Committee, the following was established.

In the letter dated February 18, 2026 No. 4048/43/10-26, the Ministry of Development did not provide updated information regarding the purpose, duration, scope of support and the number of beneficiaries of such a measure, and noted the absence of current support shemes for undertakings or any other support that existed on the date of entry into force of the Law.

SADT by letter dated 01.05.2026 No. 698//N7-26 provided the requested information regarding the purpose, duration, amount of support and the number of beneficiaries of such a measure.

Based on the information available to the Committee, since the legal acts that are the legal basis for providing support are valid, the support scheme *in the field of tourism* is subject to notification to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid Register.

Therefore, as a result of processing all the information available in the Committee, it was established that one support scheme to undertakings in the *field of tourism* is still existing and contains signs of State aid (information about the scheme is provided in the Annex to this Report).

Grantors of State aid need to bring the specified scheme of support to undertakings into compliance with the legislation on State aid in the specified area, depending on the purpose and category of support.

In order to bring the support scheme to undertakings in the *tourism sector* into compliance with the legislation on State aid, the provisions of the criteria for assessing the compatibility of State aid or, in the absence of such - the EU acquis, depending on the defined purpose and category of State aid, may be applied. The conditions for the compatibility of State aid, established by the criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for providing the relevant support.

At the same time, there is currently insufficient information on the implementation and conditions of a potential support scheme to determine the criteria for assessing the compatibility of State aid that can be applied to assess the compatibility of such a support scheme.

At the same time, in case of granting of de minimis State aid within the framework of the corresponding support scheme, the provision of such aid must be specified in the regulatory and/or administrative acts that are the basis for its granting. Provided that the requirements of Clause 9 of the first part of Article 1 and Clause 2 of the third part of Article 9 of the Law are complied with, the notification on de minimis State aid shall not be submitted to the Committee.

If the support of undertakings does not belong to the State aid, the relevant conditions that provide for it must be reflected in the regulatory and/or administrative acts, which are the basis for its granting.

2.18. Public-Private Partnerships

Annex 1 to the 2024 Inventory Report contains information on one potential scheme of state support for undertakings, which was included in a regulatory act in the sphere of public-private partnerships that existed as of the date the Law entered into force, namely the Law of Ukraine “On Public-Private Partnership,” for which the Ministry of Economy is the potential responsible central executive body, namely:

No.	Name of the support scheme	Legal basis
1	Public-Private Partnership Measures	Law of Ukraine “On Public-Private Partnership”[19]

[19] The law ceased to be in force on October 31, 2025, pursuant to Law of Ukraine No. 4510-IX of June 19, 2025, “On Public-Private Partnership.”

In order to update the information contained in the 2024 Inventory Report regarding the aforementioned potential state support scheme for undertakings, the Committee sent a letter to the Ministry of Economy.

Based on the analysis of the response received from the Ministry of Economy and other information available to the Committee, the following has been established.

The Ministry of Economy provided information in a letter dated February 19, 2026, No. 49-07/17196-03, in which it stated that as of the date of signing this letter, the Ministry of Economy had not made any decisions regarding the granting of support to public-private partnerships and had not acted as a provider of such support.

In accordance with the 2025 Plan for Monitoring State aid to Undertakings, approved by the Committee's protocol decision No. 2 dated January 16, 2025, the Committee conducted monitoring of state support granted to undertakings for the performance of concession agreements. Based on the results of the monitoring, the Committee issued a general clarification on the application of legislation in the field of State aid dated October 16, 2025, No. 5-рр/дд regarding State aid during the implementation of public-private partnerships and the performance of concession agreements.

At the same time, on June 19, 2025, the Law of Ukraine "On Public-Private Partnership" was adopted, which entered into force on October 31, 2025, and, accordingly, the Law of Ukraine "On Public-Private Partnership" was deemed to have lost its force.

Thus, following a review of all information available to the Committee, it has been established that the scheme to support undertakings *in the field of public-private partnerships* has lost its validity and is not subject to inclusion in the State aid registry.

2.19. Construction and Management of State-Owned Property

Annex 1 to the 2024 Inventory Report contains information on two potential support measures contained in regulatory acts, namely in certain provisions of the Tax Code of Ukraine that establish preferential tax treatment in the sectors of construction and management of state-owned property. These constitute two potential state support schemes for undertakings that existed as of the effective date of the Law, for which the Ministry of Infrastructure (currently the Ministry of Development) is the potential responsible central executive body, namely:

No.	Name of the support scheme	Legal basis
1	Tax exemption (VAT exemption)	Clause 197.15 of Article 197 of the Tax Code of Ukraine
2	Free transfer into State or municipal ownership (VAT exemption)	Subclause 197.1.16 of Clause 197.1 of Article 197 of the Tax Code of Ukraine

In order to update the information set forth in the 2024 Inventory Report regarding the aforementioned potential support schemes to undertakings, the Committee sent letters to the MinDevelopment and the State Tax Service.

Based on the analysis of the responses received from the MinDevelopment and the State Tax Service, as well as other information available to the Committee, the following has been established.

In its letter dated February 18, 2026, No. 4048/43/10-26, the Ministry of Development did not provide updated information regarding the purpose, duration, scope of support, and number of beneficiaries under the specified schemes, and reported that there were no active support schemes for undertakings or any other support in place as of the date the Law entered into force.

At the same time, the State Tax Service, in its letter dated March 3, 2026, No. 2808/5/99-00-19-03-02-05, provided updated information regarding the amounts of advantages granted pursuant to clause 197.15 of Article 197 of the Tax Code of Ukraine and subclause197.1.16 of clause 197.1 of Article 197 of the Tax Code of Ukraine, and their beneficiaries in 2024 and 2025.

Based on the information available to the Committee, since certain provisions of the Tax Code of Ukraine, which serve as the legal basis for prodiving support, remain in effect, support schemes *in the areas of construction and management of state-owned property* must be reported to the Committee for evaluation; the results of this evaluation will determine whether the schemes should be included in the State aid registry.

Thus, following a review of all information available to the Committee, it has been established that two support schemes for undertakings *in the fields of construction and management of state-owned property* remain in effect and contain elements of State aid (information regarding the schemes is provided in the annex to this Report).

The State aid grantor must bring the aforementioned support schemes for undertakings into compliance with State aid legislation in the relevant sector, depending on the purpose and category of support.

To bring the support schemes for undertakings *in the construction sector and the management of state-owned property* into compliance with State aid legislation, the provisions of the criteria for assessing the compatibility of State aid may be applied, or, in the absence of such criteria, the EU acquis, depending on the defined objective and category of State aid. The conditions for the compatibility of State aid, established by the criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for granting the relevant support.

At the same time, there is currently insufficient information on the implementation and conditions of potential support schemes to determine the criteria for assessing the compatibility of State aid that could be applied to evaluate the compatibility of such a support schemes.

In this regard, if de minimis State aid is granted within the framework of relevant support schemes, the granting of such aid must be specified in the regulatory and/or administrative acts serving as the basis for its granting. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are met, no notification regarding de minimis State aid is submitted to the Committee.

If support for undertakings does not constitute State aid, the relevant conditions providing for such support must be reflected in the regulatory and/or administrative acts serving as the basis for its granting.

2.20. Export and Import Activities

Annex 1 to 2024 Inventory Report contains information on a potential support measure in the area of export and import activities, which was identified as a potential state support scheme for undertakings that existed as of the date the Law entered into force and for which the Ministry of Economy is the potential responsible CEB, namely:

No	Name of the support scheme	Legal Basis
1	Specifics of Value-Added Tax Collection	Clause 23 of Subsection 2 of Section XX of the Tax Code of Ukraine

In order to update the information set forth in 2024 Inventory Report regarding the aforementioned potential state support scheme for undertakings, the Committee sent letters to the Ministry of Economy and the STS.

Based on the analysis of the responses received from the Ministry of Economy and the STS, as well as other information available to the Committee, the following has been established.

In its letter dated February 19, 2026, No. 49-07/17196-03, the Ministry of Economy did not provide any information regarding the aforementioned measure. At the same time, the STS in a letter dated March 3, 2026, No. 2808/5/99-00-19-03-02-05, provided updated information regarding the amounts of tax advantages granted pursuant to clause 23 of subsection 2 of Section XX of the TCU and their beneficiaries in 2024 and 2025.

Clause 23 of Subsection 2 of Section XX of the TCU provides that, temporarily until January 1, 2027, transactions involving the supply of goods - including the import of waste and scrap of ferrous and non-ferrous metals, as well as paper and cardboard for recycling (waste paper and waste) under commodity code 4707 in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity (UKT ZED). Lists of such waste and scrap of ferrous and non-ferrous metals are approved by the Cabinet of Ministers of Ukraine. Transactions involving the export of goods specified in this clause under the customs export regime are exempt from value-added tax.

Based on the information available to the Committee, since the specific provision of the TCU, which serves as the legal basis for providing support, is still existing, the support scheme *in the field of export and import activities* must be reported to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid registry.

Thus, following a review of all information available to the Committee, it has been established that the support scheme for undertakings *in the field of export and import activities* is still existing and contains elements of State aid (information regarding the scheme is provided in the annex to this Report).

Grantors of State aid must bring the aforementioned scheme to support undertakings into compliance with State aid legislation in the relevant sector, depending on the purpose and category of support.

To bring the support scheme for undertakings *in the field of export and import activities* into compliance with State aid legislation, the provisions of the criteria for assessing the compatibility of State aid may be applied, or, in the absence of such criteria, the EU acquis, depending on the defined purpose and category of State aid. The conditions for the compatibility of State aid, established by the criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for granting the relevant support.

At the same time, there is currently insufficient information regarding the implementation and conditions of a potential support scheme to determine the criteria for assessing the compatibility of State aid that could be applied to evaluate the compatibility of such a support scheme.

In this regard, if de minimis State aid is granted under the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts serving as the basis for its granting. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are met, no notification of de minimis State aid is submitted to the Committee.

If support for undertakings does not constitute State aid, the relevant conditions providing for such support must be reflected in the regulatory and/or administrative acts serving as the basis for its granting.

2.21. Other Cross-Sectoral Support Measures

Annex 1 to 2024 Inventory Report contains information on three potential cross-sectoral support measures contained in regulatory acts, namely in specific provisions of the TCU, which constitute three potential state support schemes for undertakings that existed as of the date the Law entered into force and for which the Ministry of Finance and the NSSMC are the potential responsible CEB, namely:

No	Name of the support scheme	Legal Basis
1	Taxation of non-residents	Subclause 141.4.11 of Clause 141.4 of Article 141 of the Tax Code of Ukraine
2	Exemption from taxation of non-residents’ income	Clause 37 of Subsection 4 of Section XX of the Tax Code of Ukraine
3	Exemption from VAT	Clause 46 of Subsection 2 of Section XX of the Tax Code of Ukraine Law of Ukraine “On Financial Restructuring”

In order to update the information set forth 2024 Inventory Report regarding the aforementioned potential support schemes for undertakings, the Committee sent letters to the Ministry of Finance, the NSSMC, the Ministry of Economy, and the STS.

Based on the analysis of the responses received from the Ministry of Finance, the National Securities and Stock Market Commission, the State Tax Service, and other information available to the Committee, the following has been established.

1. Regarding the tax measure provided for in subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine

NSSMC in its letter dated February 10, 2026, No. 10.02.2026, did not provide updated information regarding the purpose, duration, form, scope of support, and number of beneficiaries of such a measure, and also proposed excluding the NSSMC from the list of potential providers of support, since the NSSMC’s powers do not include issues of taxation and regulation of the activities of foreign stock exchanges.

At the same time, pursuant to clause 2 of CMU Resolution No. 675 dated September 6, 2017, “On Approval of the List of Foreign Stock Exchanges on Which Foreign Debt Securities Are Listed by a Non-Resident Whose Income Is Taxed in Accordance with Subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine,” it is provided that the National Securities and Stock Market Commission be recommended to submit proposals for amendments to the list of foreign stock exchanges approved by this resolution, taking into account the development of the international capital market.

Pursuant to clause 6 of part one of Article 1 of the Law, grantors of State aid—government bodies, local self-government bodies, administrative and economic management and control bodies, as well as legal entities acting on their behalf—are authorized to dispose of state or local resources and initiate and/or grant State aid.

Since the NSSMC, in accordance with CMU Resolution No. 675 of September 6, 2017, may submit proposals (i.e., initiate) amendments to the list of foreign stock exchanges approved by this resolution, on which foreign debt securities are listed by a non-resident whose income is taxed in accordance with subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine, within the meaning of the Law, the NSSMC may act as a grantor.

The Ministry of Economy did not provide the requested information, in particular regarding the inclusion within its powers of the implementation of the tax incentive provided for in subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine.

In light of the foregoing, the aforementioned measure requires further review to determine the grantor, i.e., the government agency responsible for implementing the measure.

The State Tax Service, in its letter dated March 3, 2026, No. 2808/5/99-00-19-03-02-05, provided updated information regarding the amounts of the tax advantage granted pursuant to subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine and its beneficiaries in 2024 and 2025.

In addition, since CMU Resolution No. 675 dated September 6, 2017, defines the list of foreign stock exchanges on which foreign debt securities are listed by a non-resident whose income is taxed in accordance with subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine, said resolution also serves as a basis for providing such support and, together with the aforementioned provisions of the Tax Code of Ukraine, may form a potential scheme of state support for undertakings that existed as of the date the Law entered into force.

Based on the information available to the Committee, since the regulatory acts and certain provisions thereof, which serve as the legal basis for providing support, remain in force, therefore, *the tax measure provided for in subclause 141.4.11 of clause 141.4 of Article 141 of the Tax Code of Ukraine* is subject to notification to the Committee for the purpose of conducting a corresponding assessment, based on the results of which the necessity of including the scheme in the State aid register will be determined.

2. Regarding the tax measure provided for in clause 37 of subsection 4 of Section XX of the Tax Code of Ukraine

The Ministry of Finance, in its letter dated March 2, 2026, No. 24010-10/2-5/6050, provided updated information in the prescribed form regarding the aforementioned measure and also noted that the provisions of clause 37 of subsection 4 of Section XX “Transitional Provisions” of the Tax Code of Ukraine were introduced by Law of Ukraine No. 702-VIII dated September 17, 2015, “On Amendments to Section XX ‘Transitional Provisions’ of the Tax Code of Ukraine regarding the specifics of taxation during the restructuring of state and state-guaranteed debt and its partial write-off" (hereinafter – Law No. 702).

The need to introduce these amendments to the Tax Code of Ukraine was justified by the necessity to restructure state and state-guaranteed debt arising from external borrowings guaranteed by the state, which were undertaken by borrowers—state-owned enterprises. One of the envisaged restructuring mechanisms was the write-off of the nominal value of the debt, which would be compensated in the event of a substantial improvement in Ukraine's economic conditions.

The instrument used to ensure such compensation was government derivatives, with payments linked to the real GDP growth rate. These instruments were essentially granted in exchange for the write-off of a portion of the state debt and with the aim of potentially repaying the amount of the investment made by the foreign creditor, which was consistent with the practice of developed countries, where, as a rule, non-residents' income from government securities is exempt from taxation. Consequently, to ensure the above, Law No. 702 provided that income originating in Ukraine, which would be received by non-residents as a result of the placement of government derivatives and the making of payments under this instrument, would not be subject to taxation.

According to information from the Ministry of Finance and the State Tax Service, state support in the form of an exemption provided for in clause 37 of subsection 4 of Section XX of the Tax Code of Ukraine was not provided during 2024–2025.

Based on the information available to the Committee, since the specific provision of the Tax Code of Ukraine, which serves as the legal basis for providing support, is still existing, *the tax measure provided for in clause 37 of subsection 4 of Section XX of the Tax Code of Ukraine* must be reported to the Committee for an appropriate assessment, the results of which will determine the need to include the program in the State aid register.

3. Regarding the tax measure provided for in clause 46 of subsection 2 of Section XX of the Tax Code of Ukraine

The Ministry of Finance, in its letter dated March 2, 2026, No. 24010-10/2-5/6050, provided updated information in the prescribed form regarding the aforementioned measure, according to which no state support in the form of the specified tax measure was provided during 2024–2025.

At the same time, the State Tax Service, in a letter dated March 3, 2026, No. 2808/5/99-00-19-03-02-05, provided updated information regarding the amounts of the tax advantage granted pursuant to clause 46 of subsection 2 of Section XX of the Tax Code of Ukraine and its beneficiaries in 2024 and 2025.

Based on the information available to the Committee, since the specific provision of the Tax Code of Ukraine that serves as the legal basis for providing support is still existing, *the tax measure provided for in clause 46 of subsection 2 of Section XX of the Tax Code of Ukraine* must be reported to the Committee for an appropriate assessment, the results of which will determine the need to include the scheme in the State aid register.

Therefore, after reviewing all the information available to the Committee, it has been determined that the three support schemes for undertakings *provided for by the provisions of the Tax Code of Ukraine* are still existing and contain elements of State aid (information regarding the schemes is provided in the annex to this Report).

Grantors of State aid must bring the aforementioned support schemes for undertakings into compliance with State aid legislation in the relevant field, depending on the purpose and category of support.

To bring the support schemes for undertakings *provided for under the provisions of the Tax Code* into compliance with State aid legislation, the provisions of the criteria for assessing the compatibility of State aid may be applied, or, in the absence of such criteria, the EU acquis, depending on the defined purpose and category of State aid. The conditions for the compatibility of State aid, established by the criteria for assessing the compatibility of State aid, must be reflected in the legal grounds for providing the relevant support.

At the same time, there is currently insufficient information on the implementation and conditions of potential support schemes to determine the criteria for assessing the compatibility of State aid that could be applied to evaluate the compatibility of such support schemes.

However, if de minimis State aid is granted within the framework of relevant support schemes, the granting of such aid must be specified in the regulatory and/or administrative acts serving as the basis for its granting. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are met, no notification regarding de minimis State aid shall be submitted to the Committee.

If support for undertakings does not constitute State aid, the relevant conditions providing for such support must be reflected in the regulatory and/or administrative acts serving as the basis for its provision.

2.22. Support Measures by Local Authorities

As a result of an additional inventory of existing support schemes, two potential state support schemes for undertakings were identified that existed as of the date the Law entered into force and for which local authorities are responsible.

No.	Name of the support scheme	Legal basis
1	Regional Inter-sectoral Scheme for Financial Support and Contributions to the Authorized Capital of Public Law Legal Entities Belonging to the Joint Ownership of Territorial Communities of Villages, Settlements, and Cities in Dnipropetrovsk Oblast for 2013–2028	Resolution of the Dnipropetrovsk Regional Council dated June 21, 2013, No. 438-19/VI
2	Scheme for the Support of Small and Medium-Sized Businesses in the Territory of the Novoukrainka City Council for 2017–2030	Resolution of the Novoukrainka City Council dated April 11, 2017, No. 453 (extended by resolutions of the City Council dated October 13, 2020, No. 1841, and October 30, 2024, No. 1691)

The Committee sent letters to 25 regional and city military administrations inquiring about the existence of state support schemes for undertakings that were existing on the date the Law entered into force.

As a result of reviewing the responses from local authorities, two support schemes were identified that are currently existing and have characteristics of State aid; therefore, these support schemes must be reported to the Committee for an appropriate assessment, the results of which will determine the need to include the schemes in the State aid register (information on the schemes is provided in the annex to this Report).

Grantors of State aid must bring the aforementioned support schemes for undertakings into compliance with State aid legislation in the relevant sector, depending on the purpose and category of support.

To bring the aforementioned support schemes for undertakings into compliance with State aid legislation, the following provisions may be applied, in particular, The Criteria for Assessing the Compatibility of State aid with Respect to Undertakings to Ensure Regional Development and the Criteria for Assessing the Compatibility of State aid with Respect to Undertakings to Support Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 dated April 18, 2023.

The Criteria for Assessing the Compatibility of State aid to Undertakings to Ensure Regional Development, approved by Resolution of the Cabinet of Ministers of Ukraine No. 348 of April 18, 2023, in particular, provide as follows.

State aid is granted to promote the socio-economic development of regions, to stimulate investment activity of undertakings, and to support the production of goods (performance of works, provision of services) by undertakings.

The criteria do not apply, in particular, to State aid granted to undertakings operating in the fields of electronic communications, metallurgy, transportation (and related infrastructure), energy, and the coal industry.

State aid with specified compatible costs may be combined with:

any other State aid, provided such aid relates to different compatible costs;

any other State aid, including de minimis aid, regarding the same compatible costs that partially or fully overlap, provided that such combination does not result in exceeding the maximum amount of State aid that may be granted.

The criteria stipulate that State aid must have an incentive effect, which is confirmed, in particular, by the fact that the recipient of State aid applied for State aid prior to the commencement of work on the investment project being implemented with the use of State aid or the commencement of operations, or has confirmation that the right to receive State aid was granted prior to the commencement of work on the project or the commencement of operations.

State aid is intended to reimburse undertakings for compatible expenses related to: investments in intangible assets; investments in tangible assets; payment of wages arising from the creation of new jobs as a result of attracting investments, calculated over a two-year period; or a combination of these costs, provided that their total amount is not exceeded, depending on which category of costs is greater.

The maximum amount of State aid is up to 50 percent of the total eligible costs for large enterprises; up to 60 percent of the total eligible costs for medium-sized enterprises; and up to 70 percent of the total eligible costs for small enterprises.

To calculate the maximum amount of State aid for the implementation of an investment project where compatible costs exceed the equivalent of 55 million euros and 110 million euros, specific formulas are applied.

Investments and new jobs must be maintained by State aid beneficiaries in the relevant region for at least five years (for large enterprises) and three years (for medium and small enterprises) after the completion of the investment.

During the implementation of the investment project, the State aid recipient is required to:

make a financial contribution of at least 25 percent of the project's implementation costs using their own resources or by securing external financing without any state support;

confirm that it has not relocated during the two years preceding the application for State aid and will not relocate during the two years following the completion of the investment.

The criteria for assessing the compatibility of State aid for undertakings to support small and medium-sized enterprises, approved by CMU Resolution No. 348 of April 18, 2023, provide, in particular, for the following.

State aid is granted with the aim of creating favorable conditions for the development of small and medium-sized enterprises and facilitating the conduct of their economic activities involving the production of goods (performance of works, provision of services);

State aid, except for State aid to support startups, is granted in any form specified by law.

State aid to support startups is granted in the form of: loans on preferential terms; guarantees; grants, including investments in authorized capital, reduction of the total interest rate and guarantee fees; tax measures; the transfer of rights to an intellectual property object or the granting of permission (a license) to use an intellectual property object free of charge or at a price below market value.

The maximum amount of State aid is:

to cover the costs of consulting services—up to 50 percent of such costs;

to cover the costs related to participation in trade fairs—up to 50 percent of such costs.

The maximum amount of State aid to support startups:

1) in the form of loans on preferential terms with a ten-year term, the loan amount is €2.2 million; for terms of up to five years and from five to ten years, separate approaches are provided for determining the maximum amount of State aid;

2) in the form of guarantees for a term of ten years is €3.3 million of the guaranteed amount; for terms of up to five years and from five to ten years, separate approaches are provided for determining the maximum amount of State aid.

The amount of the guarantee, excluding the guaranteed amount for loan servicing, must not exceed 80 percent of the loan amount;

3) in the form of grants, including investments in share capital, reductions in the total interest rate, and guarantee fees, amounts to up to €1 million;

4) in the form of tax measures, up to 1 million euros;

5) in the form of the disposal (transfer) of rights to an intellectual property right or the provision of authorisation (a licence) to use an intellectual property right, must not exceed 1 million euros and must correspond to the value of the intellectual property right, excluding the start-up's contribution, and any remuneration due to the owner for the intellectual property right. The value of the intellectual property right may exceed 1 million euros, provided that the amount by which it exceeds this limit is covered by the start-up at its own expense or from other sources.

State aid with defined compatible costs may be combined with:

any other State aid, provided that such aid relates to different compatible costs;

any other State aid, including de minimis aid, regarding the same compatible costs that partially or fully overlap, provided that such combination does not result in exceeding the maximum amount of State aid that may be granted.

State aid is compatible if it is intended to reimburse undertakings for eligible costs related to:

Consulting services granted by external consultants (excluding services related to the undertakings' normal operating costs, such as tax advisory services, regular legal services, and consulting services related to advertising);

participation in trade fairs, specifically: costs for renting, setting up, and operating a booth to participate in any specific trade fair or exhibition; travel and accommodation costs for employees participating in the trade fair; and transportation and insurance costs;

support for startups.

At the same time, compliance with all other conditions for the compatibility of State aid, as defined by the aforementioned criteria, must be ensured.

The conditions for the compatibility of State aid established by these criteria must be reflected in the legal grounds for providing the relevant support.

If State aid is granted *for purposes other than ensuring regional development or supporting small and medium-sized enterprises,* the conditions set forth in other criteria for assessing the compatibility of State aid to undertakings must be met to ensure its compatibility.

At the same time, if de minimis State aid is granted within the framework of the relevant support scheme, the granting of such aid must be specified in the regulatory and/or administrative acts that serve as the basis for its granting. Provided that the requirements of clause 9 of part one of Article 1 and clause 2 of part three of Article 9 of the Law are met, a notification regarding de minimis State aid need not be submitted to the Committee.

If support for undertakings does not constitute State aid, the relevant conditions providing for such support must be reflected in the regulatory and/or administrative acts serving as the basis for its granting.

Section 3. Existing State aid Schemes in Effect Prior to August 2, 2017 (by Economic Sector)

3.1. Coal Industry

In the coal industry sector, there are 3 existing State aid schemes that were in force prior to August 2, 2017, which are included in the State aid register and regarding which the Committee adopted Decision No. 86-p of February 6, 2019, No. 330-p of May 14, 2019, and No. 132-p dated February 27, 2019.

In accordance with the aforementioned decisions, the Committee concluded that the State aid constituted existing compatible State aid under the Law as a result of the grantor making changes to the conditions for its granting.

No	Basis for granting State aid	State aid grantor	Sector	Description of the scheme
1	Article 9 of the Mining Law of Ukraine; Budget scheme (Code) 1101590 “Implementation of measures to ensure domestic coal production and further reform of the state sector of the coal industry”	Ministry of Energy of Ukraine	Extraction of hard coal and lignite	State aid is granted to partially cover the costs of the production cost of finished commercial coal products not covered by sales revenue, through labor costs and mandatory payments related to wage payments, including the repayment of wage arrears, technical re-equipment, and modernization of coal mining enterprises. State aid is granted from the state budget in the form of subsidies. The Committee assessed the compatibility of the State aid in accordance with Council Regulation (EC) No. 1407/2002 of July 23, 2002, on State aid in the coal industry
2	Article 9 of the Mining Law of Ukraine; Budget scheme (Code) 1101070 “Liquidation of Unprofitable Coal Mining and Coal Processing Enterprises”	Ministry of Energy of Ukraine	Extraction of hard coal and lignite	State aid is granted for the purpose of liquidating unprofitable coal mining and coal processing enterprises that are unable to carry out the activities specified in their charters and whose continued operation is deemed unfeasible according to a feasibility study. State aid is granted from the state budget in the form of subsidies. The Committee assessed the

				compatibility of the State aid in accordance with the Council Decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines (2010/787/EU)
3	Article 9 of the Mining Law of Ukraine; Budget scheme (Code) 1101160 "Measures for Occupational Safety and Health and Improvement of Safety Standards at Coal Mining Enterprises"	Ministry of Energy of Ukraine	Extraction of hard coal and lignite	State aid is granted to partially cover the costs of the production cost of finished commercial coal products and to cover initial investment costs aimed at improving occupational health and safety conditions. State aid is granted from the state budget in the form of subsidies. The Committee assessed the compatibility of the State aid in accordance with Council Regulation (EC) No. 1407/2002 of July 23, 2002, on State aid to the coal industry

In order to update the information set forth in 2024 Inventory Report, the Committee requested the Ministry of Energy to provide information, in particular, on measures taken or planned to amend the conditions for granting State aid to undertakings by complying with the established conditions for the compatibility of State aid, as set forth in Committee Decisions No. 86-p of February 6, 2019, No. 330-p of May 14, 2019, and No. 132-p of February 27, 2019.

Based on the review of the response received from the Ministry of Energy and other information available to the Committee, the following has been established.

According to information from the Ministry of Energy in its letter dated February 17, 2026, No. 26/1.5-18.1-3408, the title of Budget scheme Code 1101590 "Implementation of measures to ensure domestic production of coal products and further reform of the state sector of the coal industry" was changed as follows:

Budget Programme Code 1101570 "State support for coal mining enterprises to partially cover the costs of finished commercial coal products" (2018);

Budget Programme Code 1101590 "Implementation of measures to ensure domestic coal production and further reform of the state sector of the coal industry" (2018);

Budget Programme Code 2401590 "Restructuring of the coal industry" (2019–2026).

CMU Resolution No. 80 of January 23, 2019, "On Approval of the Procedure for the Use of Funds Allocated in the State Budget for the Restructuring of the Coal Industry," pursuant to which the budget scheme is still existing.

The name of the Budget scheme (Code)1101070 "Liquidation of Unprofitable Coal Mining and Coal Processing Enterprises" was changed without altering its objectives and goals as follows:

Budget Programme Code 1101070 "Liquidation of Unprofitable Coal Mining and Coal Processing Enterprises" (2018);

Budget Programme Code 1101070 "Liquidation of coal mining and peat extraction enterprises" (2019);

Budget Programme Code 2401070 "Measures for the liquidation of unviable coal mining enterprises" (2020–2026).

Resolutions of the Cabinet of Ministers of Ukraine No. 939 of August 27, 1997, "On Approval of the Procedure for the Liquidation of Unprofitable Coal Mining and Coal Processing Enterprises," and No. 80 of January 23, 2019, "On Approval of the Procedure for the Use of Funds provided for in the state budget for the restructuring of the coal industry" and No. 93 of February 21, 2018, "On Approval of the Procedure for the Use of Funds Provided for in the State Budget for the Implementation of Measures to Liquidate Unpromising Coal Mining Enterprises," pursuant to which budget schemes are implemented, are still existing.

In addition, the Ministry of Energy reported that funding for the budget scheme under Budget Programme Code 1101160 "Measures for occupational safety and health and improvement of safety standards at coal mining enterprises" was discontinued in 2019.

At the same time, CMU Resolution No. 398 of April 13, 2011, "On Approval of the Procedure for the Use of Funds Allocated in the State Budget for Occupational Health and Safety and the Improvement of Safety Standards at Coal Mining Enterprises," is still existing.

According to information provided by the Ministry of Energy, during 2024 and 2025, funding for the State aid scheme under Budget Programme Code 2401590 "Restructuring of the Coal Industry" was carried out as follows.

The beneficiaries of State aid in 2024 were 7 enterprises. The total amount of State aid under this scheme in 2024 was UAH 2,975,167,064.31.

The beneficiaries of State aid in 2025 were 4 enterprises. The total amount of State aid in 2025 was UAH 2,124,258,227.82, while funding to SE "Mirnogradvugillya" and SE "Toretskvugillya" was suspended due to the enterprises being located in an active combat zone; funding for SE "Selidivvugillya" was suspended due to the enterprise being located in a temporarily occupied territory.

During 2024 and 2025, funding for the State aid scheme under Budget Programme Code 2401070, "Measures to Close Unviable Coal Processing Enterprises," was provided as follows.

The beneficiaries of State aid are state-owned coal mining enterprises or commercial companies engaged in coal mining, 100 percent of whose shares are owned by the state:

for which measures are being taken to prepare them for liquidation, and for which a decision on liquidation has been adopted by the Cabinet of Ministers of Ukraine;

in whose separate divisions measures are being taken to prepare for liquidation; for which the Ministry of Energy has been assigned the role of contracting authority for the performance of work and measures related to the liquidation of coal mining enterprises;

state-owned enterprises entrusted with the maintenance of water drainage systems, the construction and reconstruction of which are provided for in mine liquidation projects, provided that the costs of ensuring their continued operation are not included in the cost of such projects;

clients commissioning the feasibility study on the inexpediency of further operation of a coal mining enterprise.

The beneficiaries of State aid in 2024 were 8 enterprises; the total amount of State aid under this scheme in 2024 was UAH 272,169,216.45.

The beneficiaries of State aid in 2025 were 4 enterprises; the total amount of State aid under this scheme in 2025 was UAH 316,111,063.17. Funding for the state-owned enterprise "D.S. Korotchenko Mine" was suspended due to the enterprise's location in a temporarily occupied territory.

Measures to develop a liquidation plan for the state-owned enterprise "Dobropillyavuhillya-Vydobutok" have been fully implemented.

Measures to prepare the mines of the state-owned enterprise "Lvivvugillya" (Velykomostivska Mine) and State Enterprise "Zarechnaya Mine" for liquidation have been fully completed.

It should be noted that in 2025, by Order of the Cabinet of Ministers of Ukraine No. 1454-р dated November 26, 2025, the Scheme of Activities for State-Owned Coal Mining Enterprises for the Period until 2030 was approved, and by Resolution of the Cabinet of Ministers of Ukraine No. 711 dated June 18, 2025, the State Target Scheme for the Just Transition of Ukraine's Coal Regions for the period up to 2030 was approved, which provide for the reform of Ukraine's coal industry.

In particular, these schemes are aimed at the gradual transformation of the coal industry, which includes stabilizing the operations of state-owned coal mining enterprises in the short term, their subsequent restructuring, improving production efficiency, and a phased reduction in coal production. At the same time, the development of alternative economic activities in coal-mining regions, the creation of new jobs, the diversification of the economy and the addressing of the social and environmental consequences of mine closures are envisaged.

However, the information provided by the Ministry of Energy does not confirm that these schemes have actually been brought into compliance with the conditions for the compatibility of State aid.

As a result of reviewing all information available to the Committee, three State aid schemes in the coal industry are currently in effect. The implementation of such support schemes must comply with State aid rules. The conditions for their compatibility, as defined in the Committee's decisions No. 86-р of February 6, 2019, No. 330-р of May 14, 2019, and No. 132-р of February 27, 2019, must be reflected in the legal grounds for granting State aid.

Therefore, in light of the foregoing, the Ministry of Energy must ensure that the regulatory acts under which the aforementioned State aid schemes are implemented are brought into compliance with the requirements of State aid legislation and the compatibility conditions set forth in the relevant Committee decisions.

3.2. Strategic Industrial Sectors

In the area of strategic industrial sectors, there is one existing State aid scheme for the development of the aircraft manufacturing industry, which existed prior to August 2, 2017, is included in the State aid register, and regarding which the Committee adopted Decision No. 836-р dated December 19, 2019, No. 837-р dated December 19, 2019, No. 29-р dated January 16, 2019, No. 30-р dated January 16, 2019, dated January 16, 2019 No. 31-р, dated April 23, 2020 No. 255-р, dated April 23, 2020 No. 256-р, dated January 30, 2020 No. 65-р, dated April 15, 2020 No. 240-р, dated April 15, 2020 No. 241-р, dated April 23, 2020 No. 257-р, dated May 28, 2020, No. 330-р, dated May 28, 2020, No. 331-р, dated August 28, 2020, No. 563-р, and dated September 10, 2020, No. 584-р.

In accordance with the aforementioned decisions, the Committee recognized that the State aid is existing, has characteristics of being incompatible with competition, and if such State aid is granted after August 2, 2022, it will be compatible with competition provided that the grantor of State aid (from November 3, 2021, the Ministry of Strategic Industries; from July 24, 2025, the Ministry of Defense) amends the conditions for its granting and fulfills its obligations.

In addition, the Committee issued Recommendation No. 1-рк to the Ministry of Strategic Industries dated July 14, 2022, regarding the elimination or minimization of negative effects on competition and bringing State aid into compliance with the Law (taking into account the aforementioned decisions).

At the same time, in accordance with the 2025 State aid Monitoring Plan for undertakings, approved by the minutes of the Committee's meeting No. 2 dated January 16, 2025, the Committee monitored state support for undertakings, in particular regarding support for undertakings operating in the aircraft manufacturing industry. Based on the results of the monitoring, the Committee issued the relevant clarification No. 2-рр/дд dated August 14, 2025, which was sent to the Ministry of Defense by letter No. 500-29.1/05-9814e dated September 16, 2025.

No.	Basis for granting State aid	State aid grantor	Sector	Scheme description
1	Article 2 of the Law of Ukraine "On the Development of the Aircraft Manufacturing Industry"; Clause 12 of Part Three of Article 110, Subclause 13 of Clause 4 of Section XXI "Final and Transitional Provisions" of the Civil Code of Ukraine; Clause 4[1]of Subsection 2, Clause 41 of Subsection 4, Clause 7 of Subsection 6 of the Tax Code of Ukraine; Resolution of the Cabinet of Ministers of Ukraine No. 476 dated June 7, 2017, "On Approval of the Procedure for Monitoring the Use of Released Funds of Aircraft Manufacturing Enterprises Subject to the Provisions of Article 2 of the Law of Ukraine 'On the Development of the Aircraft Manufacturing Industry'"	Ministry of Economy	Aircraft Industry	State aid is granted for the purpose of implementing temporary state support measures for aircraft manufacturing entities in accordance with the Law of Ukraine "On the Development of the Aircraft Manufacturing Industry" to strengthen Ukraine's civil and military security, ensure the competitiveness of aircraft, their engines, and domestically produced aviation equipment. State aid is granted from the state budget in the form of exemptions from corporate income tax, value-added tax on the import of goods into the customs territory of Ukraine, and import duties on the import of goods into the customs territory of Ukraine. The funds thus released are used for research and development work in aircraft manufacturing; the creation or modernization of the material and technical base; increasing production volumes; and the introduction of the latest technologies

The Committee assessed the compatibility of State aid in accordance with the Criteria for Assessing the Compatibility of State aid to Undertakings to Ensure Regional Development and Support for Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 57 dated February 7, 2018

To update the information set forth in 2024 Inventory Report, the Committee sent letters to the State Tax Service, the State Customs Service, the Ministry of Defense, and the Ministry of Economy.

Based on the analysis of the responses received from the State Tax Service, the State Customs Service, the Ministry of Defense, and the Ministry of Economy, as well as other information available to the Committee, the following has been established.

In its letter dated March 3, 2026, No. 2808/5/99-00-19-03-02-05, the State Tax Service provided information regarding the number of support beneficiaries and the amounts of support as of January 1, 2025, namely:

- in accordance with clause $4^{(1)}$ of subsection 2 of Section XX of the Tax Code of Ukraine, the number of beneficiaries was 5, and the amount of tax advantages was UAH 325,192.92 thousand;
- pursuant to clause 41 of subsection 4 of Section XX of the Tax Code of Ukraine, the number of beneficiaries was 16, and the amount of tax advantages was UAH 1,678,209.93 thousand;
- in accordance with clause 7 of subsection 6 of Section XX of the Tax Code of Ukraine, the number of beneficiaries was 13, and the amount of tax advantages was UAH 490,278.37 thousand.

The State Tax Service also provided information that the benefits established pursuant to clause $4^1$of subsection 2, clause 41 of subsection 4, and clause 7 of subsection 6 of Section XX of the Tax Code of Ukraine were excluded from the Advantages Directory as of January 1, 2025, constituting losses of budget revenue.

The State Customs Service, in its letter dated February 25, 2026, No. 15/15-01-04/8.20/1125, provided information that in 2024 there were 8 beneficiaries of State aid for the development of the aircraft manufacturing industry. The number of advantages granted under advantage code 177, in accordance with subclause 13 of clause 4 of Section XXI "Final and Transitional Provisions" of the Customs Code of Ukraine, was: customs duty – UAH 5,867 thousand, VAT – UAH 209,542 thousand (these benefits were existing until January 1, 2025). At the same time, it was reported that the advantage under clause 12 of part three of Article 110 of the Customs Code does not apply to customs payments.

According to information provided by the Ministry of Defense in Letter No. 220/3698 dated March 16, 2026, by Resolution of the Cabinet of Ministers of Ukraine No. 239 dated February 25, 2026, "On Amendments to the Regulations on the Ministry of Defense of Ukraine," the Ministry of Defense was deprived of its powers as the principal body within the executive branch responsible for formulating and ensuring the implementation of state industrial policy.

The Ministry of Defense has not provided information regarding bringing the aforementioned scheme into compliance with the conditions for compatibility with State aid and the fulfillment of the obligations set forth by the Committee in the relevant decisions.

According to information provided by the Ministry of Economy in Letter No. 3811-06/42711-03 dated May 5, 2026, and the Regulations on the Ministry of Economy, Environment, and Agriculture of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 903 dated July 21, 2025, the Ministry of Economy is designated as the lead body within the system of central executive authorities responsible, in particular, for the formulation and implementation of state industrial policy (excluding strategic industrial sectors). The Ministry of Economy lacks information regarding State aid measures for undertakings in strategic industrial sectors, specifically those operating in the aircraft manufacturing industry.

Based on a review of all information available to the Committee, one State aid scheme in the field of strategic sectors of the economy for undertakings operating in the aircraft manufacturing industry is currently existing. The implementation of such a State aid scheme must comply with State aid rules. The conditions for its compatibility are set forth in the Committee's decisions No. 836-p dated December 19, 2019, No. 837-p dated December 19, 2019, No. 29-p dated January 16, 2019, No. 30-p dated January 16, 2019, No. 31-p dated January 16, 2019, No. 255-p dated April 23, 2020, No. 256-p dated April 23, 2020, No. 65-p dated January 30, 2020, dated April 15, 2020 No. 240-p, dated April 15, 2020 No. 241-p, dated April 23, 2020 No. 257-p, dated May 28, 2020 No. 330-p, dated May 28, 2020, No. 331-p, dated August 28, 2020, No. 563-p, dated September 10, 2020, No. 584-p, and in the Committee's recommendations dated July 14, 2022, No. 1-рк.

Therefore, in light of the foregoing, the Ministry of Defense must ensure that the regulatory acts under which the aforementioned State aid scheme is implemented are brought into compliance with the requirements of State aid legislation and the compatibility conditions set forth in the relevant decisions and recommendations of the Committee.

3.3. Employment Sector

In the field of employment, there are four existing State aid schemes that were existing prior to August 2, 2017, which are included in the State aid register and regarding which the Committee adopted Decisions No. 63-p dated January 30, 2019, No. 64-p dated January 31, 2019, No. 65-p dated January 31, 2019, No. 66-p dated January 31, 2019, No. 66-p, dated January 31, 2019, No. 67-p, dated January 31, 2019, and No. 68-p.

In accordance with the aforementioned decisions, the Committee recognized that the State aid is existing compatible State aid under the Law as a result of the grantor's amendments to the conditions for its granting.

No.	Basis for granting State aid	State aid grantor	Sector	Description of the scheme
1	Law of Ukraine "On Employment" (Article 24-1); Resolution of the Cabinet of Ministers dated September 8, 2015 No. 696 "On Approval of the Procedure for	State Employment Service	Employment sector - promotion of employment for internally displaced persons	State aid is granted to promote the employment of internally displaced persons. State aid is granted in the form of compensation for the employer's costs of paying wages to internally displaced persons and for the retraining and upskilling of such persons,

	Implementing Employment Promotion Measures and Reimbursement of Funds Allocated to Finance Such Measures in the Event of a Breach of Employment Guarantees for Internally Displaced Persons”			funded by the Compulsory State Social Insurance Fund for Unemployment and the Social Protection Fund for Persons with Disabilities. The Committee assessed the compatibility of State aid in accordance with the criteria for assessing the compatibility of State aid with regard to the employment of certain categories of workers and the creation of new jobs, approved by Resolution of the Cabinet of Ministers No. 33 dated January 31, 2018, and the Criteria for Assessing the Compatibility of State aid to Undertakings for the Vocational Training of Employees, approved by Resolution of the Cabinet of Ministers of Ukraine No. 11 dated January 11, 2018
2	Law of Ukraine “On Employment” (Article 47); Order of the Ministry of Social Policy of Ukraine dated March 7, 2013, No. 103, “On Approval of the Procedure for Granting Partial Unemployment Benefits”	State Employment Service	Employment sector - preservation of employment	State aid is granted to preserve employment of workers in the event of a threat of their layoff during a temporary suspension (reduction) of production by an undertaking. State aid is granted in the form of funding to undertakings (employers) to pay employees partial unemployment benefits using funds from the Ukrainian Compulsory State Social Insurance Fund for Unemployment. The Committee assessed the compatibility of State aid in accordance with the

				Criteria for Assessing the Compatibility of State aid to Undertakings to Ensure Regional Development and Support for Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers No. 57 of February 7, 2018
3	Law of Ukraine "On Employment" (Articles 26 and 27); Resolution of the Cabinet of Ministers of Ukraine No. 347 dated April 15, 2013, "Certain Issues Regarding the Implementation of Article 26 and Part Two of Article 27 of the Law of Ukraine "On Employment"	State Employment Service	The field of employment - promoting the employment the unemployed	State aid is granted to encourage employers to hire citizens. State aid is granted to undertakings that hire citizens who have additional guarantees regarding employment assistance, and to small businesses that hire registered unemployed persons. State aid is granted in the form of compensation to employers for expenses equal to the single contribution for compulsory state social insurance, funded by the Compulsory State Social Insurance Fund of Ukraine for Unemployment and the Social Protection Fund for Persons with Disabilities. The Committee assessed the compatibility of the State aid in accordance with the Criteria for Assessing the Compatibility of State aid to Undertakings for the Employment of Certain Categories of Workers and the Creation of New Jobs, approved by Resolution of the Cabinet of Ministers of Ukraine No. 33 dated January 31, 2018

4	The Law of Ukraine "On Compulsory State Social Insurance Against Unemployment" (Article 7-1); Resolution of the Fund for Compulsory State Social Insurance Against Unemployment of Ukraine dated January 29, 2009, No. 94 "On the Procedure for Implementing Preventive Measures Aimed at Avoiding the Occurrence of Insured Events," registered with the Ministry of Justice of Ukraine on March 17, 2009, under No. 244/16260	State Employment Service	Employment sector - maintaining employment	State aid is granted to prevent unemployment. State aid is granted to undertakings – employers - in the form of funding for the employer's expenses related to wages and professional retraining or upskilling of employees at risk of layoff, at the expense of the Fund for Compulsory State Social Insurance of Ukraine against Unemployment. The Committee assessed the compatibility of State aid with the Criteria for Assessing the Compatibility of State aid with regard to the employment of certain categories of employees and the creation of new jobs, approved by Resolution of the Cabinet of Ministers of Ukraine No. 33 dated January 31, 2018, and the Criteria for Assessing the Compatibility of State aid to Undertakings to Ensure Regional Development and Support for Small and Medium-Sized Enterprises, approved by Resolution of the Cabinet of Ministers of Ukraine No. 57 dated February 7, 2018

Law of Ukraine No. 2622-IX of September 21, 2022, "On Amendments to Certain Legislative Acts of Ukraine Regarding the Reform of the Employment Service, Unemployment Social Insurance, Promotion of Productive Employment of the Population, Including Youth, and the introduction of new active schemes in the labor market," amendments were made to the Law of Ukraine "On Employment of the Population" by supplementing Article 20 with Parts Two through Four as follows:

"2. To promote employment, a registered unemployed person is entitled once every five years to be placed with an employer with compensation for the costs incurred in accordance with this Law (except for vocational training, retraining, and professional development), unless otherwise provided by the provisions of this Law.

3. Compensation, support, and other payments (hereinafter "State aid") to undertakings provided for by this Law and Articles 7 and 7-1 of the Law of Ukraine "On Compulsory State Social Insurance Against Unemployment" are granted in accordance with the provisions of this Law.

The total amount of State aid under these and any other forms of State support and/or assistance (regardless of its types and sources) may not exceed the amount of de minimis aid as defined by this Law.

4. State aid to an undertaking under this Law shall not be granted in any of the following cases:

1) the undertaking has outstanding debts:

for the payment of the single contribution for compulsory state social insurance;

for insurance contributions to compulsory state pension insurance;

for the payment of wages;

to the state (local) budget for more than 6 months;

2) the undertaking has been declared bankrupt in accordance with established procedure, or bankruptcy proceedings have been initiated against it, or liquidation proceedings have been initiated;

3) the undertaking acknowledges its inability to fulfill its obligations to creditors in a timely manner due to the unsatisfactory state of its financial and economic activities.

As a result of reviewing all information available to the Committee, 4 State aid schemes in the field of employment are currently existing. The existing State aid schemes in the field of employment have been brought into compliance with State aid legislation.

3.4. Protection of the Rights of Persons with Disabilities

In the area of protecting the rights of persons with disabilities, there are two existing State aid schemes that were existing prior to August 2, 2017, which are included in the State aid registry and regarding which the Committee adopted Decisions No. 426-р and No. 427-р on June 13, 2019.

In accordance with the aforementioned decisions, the Committee recognized that the State aid is valid and compatible State aid under the Law as a result of the grantor making changes to the conditions for its granting.

In addition, the Committee issued Recommendation No. 3-рк dated September 29, 2022, to the Ministry of Social Policy, on the elimination or minimization of negative effects on competition and the bringing of State aid into compliance with the Law (taking into account Committee Decisions No. 426-р dated June 13, 2019, and No. 427-р).

No	Basis for granting State aid	Grantor of State aid	Scope	Scheme description
1	Law of Ukraine "On the Fundamentals of Social Protection for Persons with Disabilities in Ukraine" (Article 20); Procedure for the use of	Ministry of Social Policy	Protection of the rights of persons with disabilities	State aid is granted to create new jobs and preserve existing ones for persons with disabilities, as well as to support the activities of enterprises run by public organizations of persons with disabilities. State aid is granted from the Social Protection Fund for Persons with

administrative and economic sanctions and penalties for failure to meet the quota of jobs for the employment of persons with disabilities, which have been transferred to the state budget, approved by Resolution of the Cabinet of Ministers of Ukraine dated January 31, 2007, No. 70;

Order of the Ministry of Social Policy No. 270 dated September 6, 2010, "On Approval of the Instructions for the Granting of Financial Support on a Repayable and Non-pepayable Basis and Targeted Loans at the Expense of Administrative and economic sanctions and penalties paid into the state budget for failure to meet the quota for the employment of persons with disabilities," registered with the Ministry of Justice of Ukraine on October 20, 2010, under No. 954/18249

Disabilities to employers who hire persons with disabilities and to enterprises of public organizations of persons with disabilities in the form of grants, repayable and non-pepayable financial support, and loans .

The Committee assessed the compatibility of State aid in accordance with the criteria for assessing the compatibility of State aid to undertakings for the employment of certain categories of workers and the creation of new jobs, approved by Resolution of the Cabinet of Ministers of Ukraine No. 33 dated January 31, 2018

2	Tax Code of Ukraine (Articles 142, 197, 282); Law of Ukraine “On the Fundamentals of Social Protection for Persons with Disabilities in Ukraine” (Articles 14-1, 14-2); CMU Resolution No. 1010 dated August 8, 2007 “On Approval of the Procedure for Providing Permission to Use Tax Advantages for Enterprises and Organizations of Public Organizations of Persons with Disabilities”; Order of the Ministry of Social Policy of Ukraine dated September 5, 2013 No. 545 “Certain Issues Regarding the Granting of State aid to Enterprises and Organizations	Ministry of Social Policy Ministry	Protection of the rights of persons with disabilities	State aid is granted to support the activities of enterprises established by public associations of persons with disabilities, where more than 50 percent of the workforce consists of persons with disabilities. State aid is granted in the form of tax incentives - enterprises are exempt from corporate income tax and land tax, and are exempt from value-added tax on the enterprises’ supply of goods and services (with certain exceptions). The Committee assessed the compatibility of the State aid in accordance with the Criteria for Assessing the Compatibility of State aid to Undertakings for the Employment of Certain Categories of Employees and the Creation of New Jobs, approved by Resolution of the Cabinet of Ministers of Ukraine No. 33 dated January 31, 2018

Established by Public Organizations of Persons with Disabilities,” registered with the Ministry of Justice of Ukraine on September 19, 2013 under No. 1620/24152

In order to update the information set forth in 2024 Inventory Report, the Committee requested information from the Ministry of Social Policy, specifically regarding measures taken or planned to amend the conditions for granting State aid to undertakings by complying with the established State aid compatibility criteria set forth in Committee Decisions No. 426-p and No. 427-p dated June 13, 2019.

Based on the review of the response received from the Ministry of Social Policy, as well as other information available to the Committee, the following has been established.

In its letter dated May 8, 2026, No. 1903-19618/03-26, the Ministry of Social Policy did not provide information regarding measures taken or planned to amend the conditions for granting State aid to undertakings in order to comply with the established State aid compatibility criteria, as defined by the Committee’s decisions dated June 13, 2019, No. 426-p and No. 427-p, as well as regarding the scope of such support and the number of its beneficiaries.

At the same time, a draft Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine Concerning the Right of Persons with Disabilities to Work” dated November 18, 2022, No. 5344-д, was developed, which, in particular, provided for a change in the approach to regulating employment issues for persons with disabilities and the provision of support to undertakings in accordance with the requirements of legislation in the field of State aid.

On January 15, 2025, the Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine Concerning the Right of Persons with Disabilities to Work” was adopted under No. 4219-IX. In accordance with the amendments introduced by this Law to Article 11 of the Law of Ukraine “On the Fundamentals of Social Protection of Persons with Disabilities in Ukraine,” the support for undertakings provided for by this Law is implemented in accordance with the provisions of the Law.

As a result of reviewing all information available to the Committee, two State aid schemes in the field of protecting the rights of persons with disabilities are currently existing. The implementation of such State aid schemes must comply with State aid rules. The conditions for their compatibility, as defined in the Committee’s decisions No. 426-p and No. 427-p dated June 13, 2019, must be reflected in the legal grounds for granting State aid.

Therefore, in light of the foregoing, the Ministry of Social Policy must ensure that the regulatory acts governing the implementation of these State aid schemes are brought into compliance with the requirements of State aid legislation and the compatibility conditions set forth in the relevant decisions of the Committee.

3.5. Physical Culture and Sports

In the field of physical culture and sports, there is one existing State aid scheme that was existing prior to August 2, 2017, which is included in the State aid register and regarding which the Committee adopted Decision No. 25-p dated January 22, 2019, No. 26-p dated January 22, 2019, No. 129-p dated February 27, 2019, dated November 11, 2021, No. 625-p, and dated November 18, 2021, No. 635-p.

In accordance with the aforementioned decisions, the Committee recognized that the State aid is compatible with the Law given that the grantor of the State aid had amended the conditions for its granting and fulfilled its obligations.

In addition, the Committee provided the MinYouth and Sports with recommendations dated September 8, 2022 No. 2-рк on eliminating or minimizing the negative impact on competition and bringing the State aid into compliance with the Law (taking into account the Committee’s decisions dated January 22, 2019, No. 25-p, and dated February 27, 2019, No. 129-p).

In the field of physical culture and sports, there is one existing State aid scheme that was in effect prior to August 2, 2017, which is included in the State aid register and regarding which the Committee adopted Decision No. 25-p dated January 22, 2019, No. 26-p dated January 22, 2019, No. 129-p dated February 27, 2019, dated November 11, 2021, No. 625-p, and dated November 18, 2021, No. 635-p.

In accordance with the aforementioned decisions, the Committee recognized that the State aid is compatible with the Law due to the grantor’s amendments to the conditions for its granting and the fulfillment of obligations.

In addition, the Committee provided the Ministry of Youth and Sports with recommendations dated September 8, 2022 No. 2-pk on eliminating or minimizing the negative impact on competition and bringing the State aid into compliance with the Law (taking into account the Committee’s decisions dated January 22, 2019, No. 25-p, and dated February 27, 2019, No. 129-p).

No	Basis for granting State aid	State aid grantor	Sector	Scheme Description
1	Law of Ukraine “On Supporting the Olympic and Paralympic Movements and High-Performance Sports in Ukraine”; State Budget Code (Article 87); Resolution of the Cabinet of Ministers of Ukraine No. 30 dated January 18, 2006, “On Approval of the Procedure for Granting Physical Culture and Sports Institutions the Status of Olympic,	Ministry of Youth and Sports	Development of culture and sports – support for Olympic and Paralympic and Deaflympics training	State aid is granted for the purpose of creating, maintaining, and developing sports infrastructure. State aid is granted in the form of funding from the State Budget (capital and current transfers) and in the form of tax measures. State aid in the form of budgetary funding is granted to physical culture and sports institutions that have been granted the status of a base for Olympic, Paralympic, and Deaflympic training, for

Paralympic, and Deaflympic Training Bases and the List of Institutions Granted Such Status"; CMU Resolution No. 596 of July 29, 2015, "On the Approval of Lists of All-Ukrainian Physical Culture and Sports Institutions Funded from the State Budget, Olympic, Paralympic, and Deaflympic Training Bases, and All-Ukrainian Public Associations Focused on Physical Culture and Sports, and entities of the Paralympic movement that receive financial support from the state budget"[20) ;

Resolution of the Cabinet of Ministers dated March 1, 2017, No. 115 "On the Approval of the State Targeted Social Scheme for the Development of Physical Culture and Sports for the Period

current maintenance (payment of utilities, routine repairs, transportation costs, etc.), renovation and purchase equipment and supplies; Paralympic and Deaflympic training centers for organizational and logistical support for their activities. State aid in the form of tax measures provides that the following are not subject to taxation real estate other than land plots; real estate of Olympic and Paralympic training bases; and land tax exemptions for Olympic and Paralympic training bases are exempt from land tax. For Olympic, Paralympic, and Deaflympic training bases, the annual rent for a land plot may not exceed 0.1 percent of the normative monetary valuation. The Committee assessed the compatibility of State aid on the basis of Article 264 of the Association Agreement Association and in accordance with Article 55 of Regulation No. 651/2014

[20)] In accordance with the amendments introduced by CMU Resolution No. 432 of April 4, 2025, the title of CMU Resolution No. 596 of July 29, 2015 is as follows: "On the Approval of Lists of All-Ukrainian Physical Culture and Sports Institutions Funded from the State Budget, Olympic, Paralympic, and Deaflympic Training Bases, and All-Ukrainian Public Associations Focused on Physical Culture and Sports, entities of the Paralympic movement that receive financial support from the state budget, and national sports federations for Olympic and non-Olympic sports involved in the implementation of state schemes and measures in the field of physical culture and sports at the expense of the state budget."

until 2024” (as amended)[21] ;

CMU Resolution dated February 28, 2011, No. 199 “On Approval of the Procedure for the Use of Funds Allocated in the State Budget for Financial Support of the Paralympic Movement in Ukraine”;

CMU Resolution dated February 29, 2012, No. 152 “On Approval of the Procedure for the Use of Funds Allocated in the State Budget for the Development of Physical

culture, high-performance sports, and reserve sports";

Tax Code of Ukraine (Articles 266, 282, 288);

CMU Resolution No. 871 of October 24, 2018 “On the Approval of the list of Olympic and Paralympic training facilities, non-pesidential real estate that are not subject to taxation, the list of Olympic and Paralympic training bases exempt from land tax, and the list

[21] In accordance with the amendments introduced by CMU Resolution No. 80 of January 24, 2025, the title of CMU Resolution No. 115 of March 1, 2017, is as follows: “On the Approval of the State Targeted Social Scheme for the Development of Physical Culture and Sports for the Period until 2025.”

of Olympic, Paralympic, and Deaflympic training bases, for which the rent for land plots may not exceed 0.1 percent of the normative monetary valuation."

In order to update the information set forth in 2024 Inventory Report, the Committee requested information from the Ministry of Youth and Sports, specifically regarding measures taken or planned to amend the conditions for granting State aid to undertakings by complying with the established conditions for the compatibility of State aid set forth in the aforementioned decisions of the Committee.

Based on the review of the response received from the Ministry of Youth and Sports, as well as other information available to the Committee, the following has been established.

The Ministry of Youth and Sports, in letters dated February 16, 2026, No. 1636/5.4 and dated February 20, 2026, No. 1846/11.1, provided the total amount of support provided to undertakings under the scheme in 2024, which amounted to UAH 255,938,074.2, and in 2025 - UAH 261,126,729.7.

It should be noted that, following the inclusion in the State aid Register of the scheme that existed prior to 2 August 2017, the Criteria for Sports Infrastructure were approved by Resolution No. 161 of the Cabinet of Ministers of Ukraine dated 13 February 2024; these criteria were drawn up in accordance with the Association Agreement and taking into account the EU acquis: in particular, Article 55 of the Regulation, and the European Commission Communication on the concept of State aid under Article 107(1) of the Treaty on the Functioning of the EU (2016/C 262/01). In other words, following the approval of these Criteria, the approaches to assessing State aid relating to sports infrastructure have not changed.

In a letter from the Ministry of Youth and Sports dated February 16, 2026, No. 1636/5.4, it is noted that regarding the Committee's recommendation dated September 8, 2022, No. 2-рк, on Decision No. 25-р on eliminating or minimizing the negative impact on competition and bringing State aid into compliance with the Law in connection with the adoption of the Criteria for Assessing the Criteria for assessing the compatibility of State aid to undertakings for the pursuit of activities relating to sports infrastructure, approved by Resolution of the Cabinet of Ministers of Ukraine No. 161 dated February 13, 2024, The Ministry is working to eliminate or minimize the negative impact of State aid on competition in accordance with the Committee's recommendations of September 8, 2022, No. 2-рк.

Work on analysing possible amendments to regulatory and legal acts with a view to fulfilling the obligations set out in the operative part of Committee Decision No. 129-р of 27 February 2019 on State aid for Olympic, Paralympic and Deaflympic training centres in the form of exemptions from land tax, non-residential property tax and rent, as provided for in the Resolution of the Cabinet of Ministers of Ukraine No. 871 of 24 October 2018 No. 871 'On the Approval of the List of Olympic, Paralympic and Deaflympic Training Centres, whose non-residential property is not subject to taxation, which are exempt from land tax and for which the land tax rate may not exceed 0.1 per cent of the standard monetary valuation', will be reinstated following the termination of martial law.

As a result of reviewing all information available to the Committee, one State aid scheme in the field of physical culture and sports is currently existing. The implementation of such a State aid scheme must comply with State aid rules. The conditions for its compatibility, as defined in the Committee's decisions No. 25-p of January 22, 2019, No. 26-p of January 22, 2019, No. 129-p of February 27, 2019, No. 625-p dated November 11, 2021, and No. 635-p dated November 18, 2021, must be reflected in the legal grounds for granting State aid.

Therefore, the Ministry of Youth and Sports must ensure that the regulatory acts under which the aforementioned State aid scheme is implemented are brought into compliance with the requirements of State aid legislation and the compatibility conditions set forth in the relevant decisions of the Committee.

Chapter 4. Conclusions

As part of the preparation of this Report, information regarding schemes that had signs of existing State aid and were mentioned in 2024 Inventory Report was updated and reanalyzed. The current status of the relevant support schemes, changes in regulatory acts, and responsible grantors of State aid were analyzed, and new schemes containing elements of existing State aid were identified.

As a result of the re-analysis, it was established that as of May 15, 2026, 57 schemes had signs of existing State aid; detailed information regarding these schemes is provided in the annex to this Report.

The schemes that contain signs of existing State aid relate to support in the following sectors: transportation, postal services, and road infrastructure (8 schemes); the environment (7 schemes); education and scientific and technical activities, technology transfer (6 schemes); culture and the preservation of cultural heritage (6 schemes); energy efficiency (4 schemes); investment policy and entrepreneurship development (4 schemes); energy (3 schemes); other support measures (3 schemes); social policy (2 schemes); construction and management of state-owned property (2 schemes); measures for support of local authorities (2 schemes); strategic industrial sectors (one scheme); innovation (one scheme); intergovernmental relations and local budgets (one scheme); state regional policy (one scheme); healthcare (one scheme); food industry (one scheme); physical education and sports (one scheme); media (one scheme); tourism (one scheme); export and import activities (one scheme).

The inventory of existing State aid is one of the elements required to meet the closing benchmark for Negotiating Chapter 8, “Competition Policy.” Existing State aid schemes must be included in the State aid register and brought into compliance with State aid legislation in order to fully meet the closing benchmark.

Given the active negotiation process regarding Ukraine’s accession to the EU, grantors of State aid must ensure that support schemes for undertakings comply with State aid legislation in the relevant areas, in particular the criteria for assessing the compatibility of State aid, taking into account the information provided in Chapter 2 of this Report.

In addition, following the reinstatement of the obligation for grantors of State aid to submit information on existing State aid, these schemes must be notified to the Committee in accordance with the procedure established by the Law of Ukraine “On State aid to Undertakings,” in accordance with subclause 1 of clause 97 of the Action Plan for the Implementation of the European Commission’s Recommendations, as presented in the Report on Ukraine’s Progress within the Framework of the 2024 European Union Enlargement Package, approved by Order of the Cabinet of Ministers of Ukraine No. 300-p dated March 28, 2025.