



Brussels, 12.12.2022  
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2022/0371 (COD)

**COMMUNICATION FROM THE COMMISSION  
TO THE EUROPEAN PARLIAMENT**

**pursuant to Article 294(6) of the Treaty on the Functioning of the European Union**

**concerning the**

**position of the Council on the adoption of a Regulation (EU) of the European Parliament  
and of the Council establishing an instrument for providing support to Ukraine for 2023  
(macro-financial assistance +)**

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**1. BACKGROUND**

Date of transmission of the proposal to the European Parliament and to the Council 9.11.2022.  
(document COM(2022) 597 final – 2022/0371 COD):

Date of the position of the European Parliament, first reading: 24.11.2022.

Date of adoption of the position of the Council: 10.12.2022.

**2. OBJECTIVE OF THE PROPOSAL FROM THE COMMISSION**

The Commission proposal aimed at providing for a structural and efficient approach to the Union's financial support to Ukraine in 2023.

To ensure a sound financial underpinning, the Commission proposed that loans to Ukraine should be backed up by a guarantee from the so-called "headroom", i.e. the budgetary space above the multiannual financial framework (MFF) ceilings up to the limits referred to in Article 3(1) and (2) of Decision (EU, Euratom) 2020/2053, on the system of own resources of the European Union. This was accompanied by the parallel proposal on an amendment to Regulation (EU, Euratom) 2020/2093<sup>1</sup> (amendment to the MFF Regulation) to allow contingent liabilities stemming from financial assistance made available to Ukraine in 2023, with possible disbursements until 31 March 2024, to be treated in the same way as financial assistance for Member States, i.e. to be able to mobilise the guarantee for financial assistance to Ukraine over and above the MFF ceilings.

**3. COMMENTS ON THE POSITION OF THE COUNCIL**

The parallel proposal for an amendment to the MFF Regulation allowing for guaranteeing the borrowing for Ukraine through the use of the headroom has not yet been adopted. The Council therefore proposes an alternative budgetary coverage of the loan through voluntary

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<sup>1</sup> Proposal for a Council Regulation amending Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027, COM/2022/595 final

guarantees by the Member States. At the same time, the budgetary coverage through the headroom would become possible as of the date of application of the amendment to the MFF Regulation, or its successor, once it is adopted.

The Commission supports the introduction of these rules as a viable budgetary basis for allowing a gradual disbursement of up to EUR 18 000 000 000 in MFA+ loans to Ukraine in connection with the entry into force of the guarantee agreements between the Commission and the Member States.

#### **4. CONCLUSION**

The Commission accepts the Council's position at first reading.