



2026/542

9.6.2026

**COMMISSION DELEGATED REGULATION (EU) 2026/542**  
**of 12 March 2026**  
**amending the Annex to Regulation (EU) 2019/287 of the European Parliament and of the Council**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/287 of the European Parliament and of the Council of 13 February 2019 implementing bilateral safeguard clauses and other mechanisms allowing for the temporary withdrawal of preferences in certain trade agreements concluded between the European Union and third countries <sup>(1)</sup>, and in particular Article 15 thereof,

Whereas:

- (1) Regulation (EU) 2019/287 lays down provisions for the implementation of bilateral safeguard clauses and other mechanisms for the temporary withdrawal of tariff preferences or of other preferential treatment contained in certain trade agreements concluded between the Union and one or more third countries and referred to in the Annex to that Regulation. The provisions of Regulation (EU) 2019/287 apply without prejudice to any specific provisions contained in those trade agreements, where such provisions are not in accordance with that Regulation. Such specific provisions contained in certain trade agreements are listed in the Annex to Regulation (EU) 2019/287.
- (2) The Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part <sup>(2)</sup>, as amended by the Decision No 3/2025 of the EU-Ukraine Association Committee in Trade configuration <sup>(3)</sup> ('the Agreement'), is not listed in the Annex to Regulation (EU) 2019/287 and contains certain provisions on mechanisms allowing for the temporary withdrawal of tariff preferences or of other preferential treatment with respect to certain products, that are not in accordance with Regulation (EU) 2019/287. Consequently, a reference to the Agreement and to its specific provisions should be included in the Annex to Regulation (EU) 2019/287.
- (3) Pursuant to Article 29(4) of the Agreement, the EU and Ukraine have agreed to broaden the scope of customs duty elimination in their bilateral trade. In addition, they have agreed on specific mechanisms with respect to the agreed preferences:
  - pursuant to Article 2 of Annex I-E of the Agreement, Ukraine must align its legislation to specific Union legislation by 31 December 2028. In case Ukraine fails to meet that obligation, the Union may suspend all or part of the preferences granted pursuant to Article 1 of Annex I-E for relevant products, and
  - pursuant to Article 3 of Annex I-E of the Agreement, if serious economic, societal or environmental difficulties of a sectoral or regional nature, liable to persist have arisen or threaten to arise in the Union or Ukraine, including in the case of the Union in one or several Member States, as result of imports of a product covered by the additional liberalisation under Article 1 of Annex I-E, the party concerned may take appropriate safeguard measures with respect to the preferences granted under that Article 1.
- (4) Since these specific mechanisms provide for the temporary withdrawal of tariff preferences or other preferential treatment with respect to certain products, they fall within the scope of Article 14 of Regulation (EU) 2019/287, which governs the mechanisms and criteria for such temporary withdrawals.

<sup>(1)</sup> OJ L 53, 22.2.2019, p. 1., ELI: <http://data.europa.eu/eli/reg/2019/287/oj>.

<sup>(2)</sup> OJ L 161, 29.5.2014, p. 3, ELI: [http://data.europa.eu/eli/agree\\_internation/2014/295/oj](http://data.europa.eu/eli/agree_internation/2014/295/oj).

<sup>(3)</sup> Decision No 3/2025 of the EU-Ukraine Association Committee in Trade Configuration of 14 October 2025 on the reduction and elimination of customs duties pursuant to Article 29(4) of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part [2025/2130] (OJ L, 2025/2130, 20.10.2025, ELI: <http://data.europa.eu/eli/dec/2025/2130/oj>).

- (5) Therefore, it is necessary to amend the Annex to Regulation (EU) 2019/287 by including references to the Agreement and to the provisions pertaining to those mechanisms,

HAS ADOPTED THIS REGULATION:

*Article 1*

The text in the Annex to this Regulation is added to the text in the Annex to Regulation (EU) 2019/287.

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 March 2026.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

## ANNEX

**'Association Agreement between the European Union and the European Atomic Energy Community, and their Member States of the one part, and Ukraine, of the other part**

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of Application                   | 29.10.2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Other mechanisms                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Provisions contained in the Agreement | <p>Annex I – E</p> <p>Article 2 – Production standards</p> <p>“1. Ukraine shall align its legislation to the Union legal acts listed in Appendix C to this Annex by 31 December 2028.”</p> <p>“5. If, notwithstanding paragraph 4, the Commission cannot conclude that Ukraine has met its obligation under paragraph 1, the Union may suspend all or part of the preferences granted pursuant to Article 1 for relevant products. The Union shall, without delay, deliver to Ukraine a notification setting out its intention to suspend preferences. The suspension may not apply earlier than 30 days from the date of delivery of the notification to Ukraine.</p> <p>6. At Ukraine's request, and following the delivery of new information, the Commission shall review Ukraine's compliance with paragraph 1 with respect to the relevant Union legal act. The review shall take no longer than four weeks and may involve consultations between the Parties. If the Commission concludes that Ukraine has complied with paragraph 1, the Union shall reintroduce the suspended part of the preferences under Article 1 within two months.”</p> <p>Article 3 – Safeguard measures</p> <p>“1. If serious economic, societal or environmental difficulties of a sectoral or regional nature liable to persist have arisen or threaten to arise in either Party, including, in the case of the Union, in one or several Member States, as a result of imports of a product covered by the additional reduction or elimination of customs duties under Article 1, the Party concerned may take appropriate safeguard measures with respect to the preferences granted under Article 1.</p> <p>2. The Party concerned shall, without delay, notify the other Party of its intention to take safeguard measures and shall provide all relevant information. The Parties shall immediately enter into consultations with a view to finding a mutually acceptable solution.</p> <p>3. The Party concerned may not take safeguard measures until one month has elapsed from the date of notification under paragraph 2, unless the consultation procedure under paragraph 2 has been concluded before the expiration of the stated time limit. When exceptional circumstances requiring immediate action exclude prior examination, the Party concerned may immediately apply the safeguard measures strictly necessary to remedy the situation.”</p> |