EUROPEAN
COMMISSION

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COMMISSION IMPLEMENTING DECISION

of 11.9.2026

on the financing of an Action Programme for the Turkish Cypriot community for 2026

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[1] , and in particular Article 110(1) thereof,

Having regard to Council Regulation (EC) No 389/2006 of 27 February 2006 establishing an instrument of financial support for encouraging the economic development of the Turkish Cypriot community[2], and in particular Article 3 thereof,

Whereas:

(1) Following the accession of Cyprus, the application of the *acquis* is suspended pursuant to Article 1(1) of Protocol No 10 to the Act of Accession 2003[3] in the areas of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control ('the areas').

(2) Article 3(1) of Protocol No 10 states that nothing in that Protocol precludes measures with a view to promoting the economic development of the areas.

(3) Council Regulation (EC) No 389/2006 lays down the rules and conditions for the granting of assistance to facilitate the reunification of Cyprus by encouraging the economic development of the Turkish Cypriot community with particular emphasis on the economic integration of the island, on improving contacts between the two communities and with the EU, and on preparation for the *acquis communautaire.*

(4) In order to ensure the implementation of the Action Programme for the Turkish Cypriot community for the year 2026, it is necessary to adopt a financing decision, which is to constitute the annual work programme for 2026, in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').

(5) The envisaged assistance should comply with the conditions and procedures set out by the restrictive measures[4] adopted pursuant to Article 215 TFEU.

(6) The objectives of the annual Action Programme for the Turkish Cypriot community for 2026 are: (i) promotion of social and economic development; (ii) development and restructuring of infrastructure; (iii) reconciliation, confidence-building measures, and

[1] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

[2] OJ L 65, 7.3.2006, p. 5-8 (ELI: http://data.europa.eu/eli/reg/2006/389/oj).

[3] OJ L 236, 23.9.2003, p. 955 (ELI: http://data.europa.eu/eli/treaty/acc_2003/act_1/pro_10/sign).

[4] See www.sanctionsmap.eu. The sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

support to civil society; (iv) bringing the Turkish Cypriot community closer to the Union; (v) preparation of legal texts aligned with the EU *acquis* for the purpose of these being immediately applicable upon the entry into force of a comprehensive settlement of the Cyprus problem; and (vi) preparation for implementation of the *acquis* in view of the withdrawal of its suspension in accordance with Article 1 of Protocol No 10 to the Act of Accession; and support for needs aimed at facilitating the settlement process.

(7) In the implementation of actions financed under Regulation (EC) No 389/2006, the rights of natural and legal persons, including the rights to possessions and property, should be respected.

(8) All individual legal commitments for this action programme should be concluded no later than three years following the date of budgetary commitment, as stated in Article 5(1) of Regulation (EC) No 389/2006.

(9) The Commission should entrust budget-implementation tasks under indirect management to the entities specified in the Annexes to this Decision, subject to the conclusion of contribution agreements. The Commission should ensure a level of protection of the financial interests of the Union with regard to entities and persons entrusted with the implementation of Union funds by indirect management as provided for in Article 157(3) of Regulation (EU, Euratom) 2024/2509. To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of Regulation (EU, Euratom) 2024/2059 and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) before a contribution agreement can be signed.

(10) It is necessary to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants in accordance with Article 198, point (f), of the Financial Regulation.

(11) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of the Financial Regulation.

(12) To enable flexibility in the implementation of the programme, it is appropriate to allow changes to be made as long as they are not considered substantial for the purposes of Article 110(5) of the Financial Regulation.

(13) The measures provided for by this Decision are in accordance with the opinion of the IPA III committee referred to in Article 17(7) of the Regulation (EU) 2021/1529 of the European Parliament and of the Council[5],

HAS DECIDED AS FOLLOWS

Article 1

The action programme

The annual financing decision, constituting the annual work programme for the implementation of the Aid Programme for the Turkish Cypriot community for 2026, as set out in the Annex, is hereby adopted.

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5 Regulation (EU) 2021/1529 of the European Parliament and of the Council of 15 September 2021 establishing the Instrument for Pre-Accession assistance (IPA III) (OJ L 330, 20.9.2021, p. 1-26, ELI: http://data.europa.eu/eli/reg/2021/1529/oj).

Article 2

Union contribution

The maximum Union contribution for the Programme is set at EUR 34 003 407.86 and shall be financed from the appropriations entered in budget line 5.04.0100 of the general budget of the Union for 2026.

These appropriations provided for in the first paragraph may also cover interest due for late payment.

Article 3

Flexibility clause

Cumulated changes to the allocations to specific actions not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2 of this Decision shall not be considered to be substantial for the purposes of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature of the actions and the objective of the work programme.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Article 4

Methods of implementation and entrusted entities or persons

The implementation of the actions carried out by way of indirect management, as set out in the Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in the Annex.

Article 5

Grants

Grants may be awarded without a call for proposals in accordance with the conditions set out in the Annex. Grants may be awarded to the bodies selected in accordance with the criteria laid down in the Annex.

Done at Brussels, 11.9.2026

For the Commission
Raffaele FITTO
Executive Vice-President