DRAFT CONTRIBUTION OF THE LXXVI COSAC

Dublin, 6–8 December 2026

This Contribution is adopted in accordance with the COSAC Rules of Procedure. Contributions made by COSAC do not bind national Parliaments and do not prejudge their positions.

Priorities of the Irish Presidency and the Future of the European Union

1. COSAC welcomes the opportunity to take stock of progress on the priorities of the Irish Presidency of the Council of the European Union and underlines the importance of continued cooperation between the European institutions and national Parliaments in addressing the common challenges facing the Union.

2. COSAC stresses the importance of a strong, competitive and resilient European Union, founded on the values set out in Article 2 of the Treaty on European Union and capable of responding effectively to the needs and expectations of its citizens.

3. COSAC underlines the importance of upholding democracy, the rule of law, human rights and fundamental freedoms, both within the Union and in its engagement with partners around the world.

4. COSAC underlines the importance of a strong and appropriately resourced Multiannual Financial Framework that enables the European Union to deliver on its priorities and respond to current and future challenges, including through adequate funding for competitiveness and innovation, while maintaining sufficient and ring-fenced support for the Common Agricultural Policy, the Common Fisheries Policy, cohesion policy and the European Social Fund. COSAC stresses that flexibility should be accompanied by accountability, predictability and transparency, including appropriate scrutiny by elected representatives, and recalls the link between the protection of the Union's financial interests and respect for the rule of law.

5. COSAC underlines that the next MFF must equip the Union with the necessary financial means to respond to a rapidly evolving geopolitical, economic and social environment, evolving security threats, a highly challenging economic and social backdrop, while delivering on both long-standing policies and emerging priorities.
6. COSAC underlines the importance of the Common Agricultural Policy within the next Multiannual Financial Framework in supporting a competitive, sustainable and resilient agricultural sector, safeguarding Europe's food security and contributing to long-term prosperity.
7. COSAC recognises the importance of promoting generational renewal for the long-term sustainability, competitiveness and resilience of European agriculture.
8. COSAC underlines the central importance of the Single Market to European prosperity and competitiveness and supports continued efforts to remove unnecessary barriers, ensure a level playing field, promote innovation and investment, and reduce unnecessary administrative burdens, including through regulatory simplification and better regulation, while ensuring that the benefits of the Single Market are felt by citizens, businesses and regions throughout the Union.
9. COSAC underlines the importance of an open and rules-based trade policy that supports European competitiveness, prosperity and economic resilience.
10. COSAC stresses the importance of resilient and diversified supply chains, including through efforts to reduce strategic dependencies.

Parliamentary Cooperation and Democratic Resilience in an Uncertain World

11. COSAC reaffirms the essential role of national Parliaments and the European Parliament in ensuring democratic accountability, transparency and legitimacy in European decision-making. COSAC encourages both continued interparliamentary cooperation and the exchange of experiences and best practices as key means of strengthening democratic resilience.

12. COSAC recognises the valuable contribution of the Council of Europe's European Commission for Democracy through Law (Venice Commission) in promoting democratic governance, constitutionalism, the rule of law and the protection of fundamental rights, and encourages continued cooperation and exchange of expertise in these areas. COSAC also recognises the Charter of Fundamental Rights as a cornerstone of the European Union's legal and values-based order.

13. COSAC recognises the contribution of Official Development Assistance (ODA) to addressing the root causes of instability, displacement, irregular migration and insecurity, and underlines the importance of maintaining effective and results-oriented development cooperation, which strengthens partner countries' ownership of their development and their responsibility for good governance, as part of a comprehensive approach to building long-term resilience and security.

14. COSAC underlines the importance of strengthened relationships between the European Union and African, Indo-Pacific, and Latin American countries, in particular through mutually beneficial and tailored partnerships, based on mutual respect, local ownership and shared responsibility and common priorities, including security, migration, sustainable development, private investment, trade, climate resilience and inclusive economic growth.

15. COSAC also encourages the European Union and its Member States to deepen engagement with local and regional partners in Africa, Indo-Pacific, and Latin America, recognising their central role in delivering sustainable and lasting development outcomes.

16. COSAC recognises the importance of maintaining and strengthening a dedicated and effective European External Action Service (EEAS) capable of supporting the European Union's diplomatic engagement and partnerships in an increasingly complex international environment.

17. COSAC reaffirms its support for the independence of international judicial institutions, including the International Criminal Court, and for the rules-based international order. COSAC notes that where measures taken by third countries risk undermining the Court's independence or effective functioning, the European Union should remain prepared to take

appropriate measures available under Union law, including, where relevant, the Blocking Statute and other instruments designed to protect the integrity of lawful international cooperation.

18. COSAC underlines the important role of appropriately resourced civil society organisations in strengthening democratic participation and public debate, promoting social cohesion, fostering public trust and supporting resilient democratic institutions. COSAC stresses that public funding should be always subject to transparency, accountability and effective scrutiny, in line with the applicable rules on Union funding.

19. COSAC acknowledges the valuable contribution of non-governmental organisations in humanitarian assistance, development cooperation, peacebuilding, the promotion of fundamental rights, and the importance of protecting and supporting humanitarian personnel, both within Europe and globally.

20. COSAC highlights the importance of protecting and supporting democratic space, media freedom, civic participation and inclusive public dialogue as essential elements of democratic resilience in an increasingly uncertain world. In this context, COSAC underlines the value of initiatives such as the European Democracy Shield and the Rule of Law Reports in strengthening democratic resilience and supporting these efforts.

EU Enlargement and the Future of Europe's Neighbourhood

21. COSAC reaffirms that EU enlargement is a geopolitical and strategic priority and underlines that a credible enlargement process contributes to peace, stability, security and prosperity across Europe.

22. COSAC stresses that enlargement should remain a fair, merit-based and credible process, founded on the Copenhagen Criteria and respect for the values and principles of the European Union. COSAC encourages enlargement countries to maintain progress on the reforms necessary for accession, in particular in relation to democracy, the rule of law, fundamental rights and effective institutions.

23. COSAC stresses the importance of appropriate internal preparations to ensure that an enlarged Union can continue to function effectively, take decisions democratically and deliver for its citizens.

24. COSAC recalls that the credibility of the enlargement process depends on both enlargement countries and the European Union fulfilling their respective commitments. COSAC underlines the importance of ensuring that countries which make demonstrable progress in meeting accession criteria are able to advance through the process in a timely manner, in accordance with the merit-based approach.

25. COSAC recognises the important role of national Parliaments and the European Parliament in supporting democratic reforms, scrutiny and public engagement throughout the enlargement process.

26. COSAC recognises that enlargement can contribute to the long-term competitiveness and economic resilience of the European Union, including by creating new opportunities for trade, investment and closer economic integration, while safeguarding the integrity and effective functioning of the Single Market.

27. COSAC recognises that the European Union's security, prosperity and resilience are closely connected to those of its wider neighbourhood. COSAC underlines the importance of strong and mutually beneficial partnerships with neighbouring countries, founded on shared interests and respect for international law, sovereignty and territorial integrity.

28. COSAC, reiterating its previous statements, strongly and unequivocally condemns Russia's unjustified and illegal war of aggression against Ukraine, particular attacks on civilians and energy infrastructure, and reaffirms its continued support for Ukraine and its people and for Ukraine's independence, sovereignty and territorial integrity within its internationally recognised borders.

29. COSAC supports efforts towards a comprehensive, just and lasting peace, based on the principles of the United Nations Charter and international law. COSAC stresses that Russia's war of aggression against Ukraine has revitalized the entire EU enlargement process, placing Ukraine firmly at its centre and giving new momentum to the accession process as a whole, and

welcomes the serious progress made by Ukraine in its accession negotiations, anticipating the imminent closing of negotiation chapters.

30. COSAC stresses that, in light of Russia's threat and increasingly hostile actions against EU Member States, there is an urgent need to accelerate European defence readiness efforts, and deepen cooperation with respective partners, including through increased defence investment and a more integrated European defence industrial base. COSAC underlines the importance of maintaining a strong transatlantic bond, ensuring close EU-NATO cooperation and prioritising the security and defence of the Eastern Flank in response to Russia‘s continued threat to European security, while fully respecting the constitutional requirements and the specific character of the security and defence policies of certain Member States.

31. COSAC emphasises the need for continued pressure on Russia until it stops its aggression and engages into meaningful peace negotiations. COSAC calls for sustained and increased sanctions pressure on Russia until Ukraine’s independence, sovereignty and territorial integrity are fully restored within its internationally recognised borders.

32. COSAC underlines that Russia must be held fully accountable for its aggression against Ukraine and compensate for the damage it has caused to Ukraine, including using immobilised Russian sovereign assets, which shall remain immobilised until Russia ceases its war of aggression against Ukraine and compensates it for the damage caused by its war.

33. COSAC condemns the continued repression of political opposition, civil society, independent media and human rights defenders in Belarus. COSAC reiterates its support for the Belarusian people and for a democratic, sovereign and independent Belarus, calls for the immediate and unconditional release of all political prisoners, and underlines the importance of continued European support for democratic actors and civil society.

34. COSAC condemns Russia’s and Belarus’s efforts to exploit international sport as a tool to legitimise and normalise Russia’s ongoing war of aggression against Ukraine. COSAC calls for Russia and Belarus to not be represented, in any capacity, at international sporting events held in Europe

for as long as Russia continues to systematically destroy Ukraine's sports infrastructure and kill Ukrainian athletes.

35. COSAC welcomes the substantial progress achieved by Moldova in its accession negotiations, looking forward to the upcoming closing of negotiation chapters, and recognising the significant reform efforts undertaken by Moldova in challenging circumstances and Russia's persistent interference.

36. COSAC reaffirms its support for the sovereignty and territorial integrity of Georgia within its internationally recognised borders and expresses concern regarding developments affecting democratic institutions, the rule of law, fundamental rights and Georgia's European path.

37. COSAC expresses its solidarity with the Georgian people on their European path and encourages continued engagement with Georgian civil society, independent media and academic institutions aimed at supporting democratic resilience and alignment with European values and standards.

38. COSAC recognises the continued importance of the European Union's engagement with the Western Balkans and welcomes progress made by partners in the region on their European path, in accordance with the merit-based enlargement process.

39. COSAC underlines the importance of continued European Union engagement with partners in the Middle East in support of peace, security and stability, respect for international law and the protection of human rights. COSAC supports continued efforts towards peace and stability in the region.

40. COSAC reaffirms the European Union's longstanding commitment to a comprehensive, just and lasting peace based on the two-state solution in accordance with the relevant Security Council Resolutions where two democratic states, Israel and Palestine, live side by side in peace within secure and recognised borders.

41. COSAC reaffirms the importance of respecting sovereignty and territorial integrity throughout the European neighbourhood and notes the strategic importance of the Arctic region. In this context, COSAC underlines the

importance of continued cooperation with Greenland and support for its territorial integrity, sustainable development and the well-being of its people.

42. COSAC underlines the importance of strengthening Europe's capacity to promote peace and stability and to respond effectively to evolving security challenges, including by implementing the Defence Readiness Roadmap 2030, while recognising and respecting the respective security and defence policies of the Member States.

43. COSAC stresses that hybrid threats, including attacks on critical infrastructure, the instrumentalisation of migrants and disinformation campaigns, affect both the Eastern Flank and the Southern external border, and calls for dedicated EU support and specific actions, including an adequate legislative framework to respond effectively to these threats.

44. COSAC stresses the importance of strategic cooperation on migration with partner countries, reaping the benefits of orderly, safe, regular and responsible migration and effectively addressing irregular migration and related phenomena, including through comprehensive solutions in line with Union law.

45. COSAC recalls Türkiye's status as an EU candidate country and underlines the importance of continued progress on democracy, the rule of law, fundamental rights and good neighbourly relations. COSAC also encourages continued efforts to address outstanding issues in EU–Türkiye relations, including within the Customs Union framework, and to advance dialogue and cooperation in support of a comprehensive settlement of the Cyprus issue and regional stability.

46. COSAC takes note of the decision of the House of Representatives of Libya on 20 October 2026 to approve the 2019 Türkiye-Libya Memorandum of Understanding on maritime jurisdiction in the Mediterranean. COSAC recalls the relevant European Council Conclusions of December 2019 and June 2025, and the Joint Statement of Presidents of the European Commission and the European Council of 20 October 2026. COSAC underlines the importance of adherence to international law, including the principles

reflected in UNCLOS, and encourages dialogue and cooperation in support of regional stability and respect for the sovereign rights of Member States.

47. COSAC recognises the importance of strong and mutually beneficial partnerships with like-minded international partners, including the United Kingdom and Canada, in promoting shared prosperity, security and resilience.

48. COSAC welcomes recent advancements in EU-UK relations and underlines the importance of continued constructive cooperation between the European Union and the United Kingdom.

49. COSAC recognises the value of close and mutually beneficial relations between the European Union and the European microstates of Andorra, Vatican City, Liechtenstein, Monaco and San Marino, and supports continued cooperation in areas of shared interest, including sustainable development, economic cooperation, people-to-people links and regional stability.

50. COSAC recognises the importance of the European Union's close and longstanding partnerships with Iceland, Norway and Switzerland and supports continued cooperation in areas of shared interest, including economic prosperity, sustainability, research and innovation, security, defence, and people-to-people exchanges.

51. COSAC recognises Europe's rich linguistic diversity and notes the importance of ensuring that the Union's multilingual working language arrangements continue to reflect the linguistic diversity of its Member States, in accordance with Regulation No 1/1958.

Climate Adaptation, Just Transition and the UN Sustainable Development Goals

52. COSAC recognises the growing social, economic and environmental impacts of climate change and underlines the importance of strengthening the European Union’s resilience and preparedness through effective climate adaptation alongside continued efforts to address the causes of climate change.

53. COSAC stresses the importance of translating climate adaptation objectives into effective action, including through investment in resilient infrastructure, water resilience, nature-based solutions, disaster preparedness and measures to strengthen the resilience of communities and economic sectors particularly exposed to climate impacts.

54. COSAC notes with concern the increasing occurrence and impact of extreme weather events across Europe, including wildfires, floods, droughts and heatwaves, which are affecting citizens, communities, ecosystems, agriculture, infrastructure and economic activity.

55. COSAC underlines the importance of strengthening prevention, emergency response capacity and risk management at European, national and local level in order to address the growing impacts of climate-related hazards.

56. COSAC underlines that the transition towards a sustainable and climate-resilient economy must be fair, pragmatic, and cost-effective and technology-neutral and should strengthen the competitiveness of European industry.

57. COSAC stresses the importance of supporting citizens, workers, businesses, communities and regions affected by the transition and ensuring that no one is left behind, while avoiding disproportionate administrative burdens and taking account of different national and regional circumstances.

58. COSAC underlines that secure, sustainable and affordable energy systems, together with increased clean electrification, are a precondition for Europe's competitiveness, resilience and strategic autonomy. COSAC recognises the importance of advancing the transition away from fossil fuels in a just, orderly and equitable manner.

59. COSAC acknowledges the contribution of energy diversification, cross-border interconnection, strategic energy infrastructure, faster permitting and deployment of electricity grids, and improved energy efficiency. COSAC further recognises the role of renewable and other low-carbon energy sources in strengthening the Union's long-term energy security and resilience.

60. COSAC recognises that effective climate adaptation policies can help reduce the economic and social impacts of climate change by protecting infrastructure, investment, supply chains and communities, thereby supporting Europe's long-term prosperity and resilience.

61. COSAC underlines the importance of ensuring that climate adaptation and resilience-building measures are fair and cost-effective, make use of innovative solutions and avoid unnecessary regulatory burdens, in particular for small and medium-sized enterprises.

62. COSAC recognises that the transition to a climate-neutral and climate-resilient economy presents significant opportunities for innovation, competitiveness, investment, and quality employment.

63. COSAC underlines the importance of an investment-friendly and technology-neutral framework for the development and deployment of clean technologies and sustainable industries in order to strengthen Europe's long-term economic prosperity and strategic resilience.

64. COSAC reaffirms the importance of the United Nations 2030 Agenda for Sustainable Development and its Sustainable Development Goals as a framework for advancing sustainable economic, social and environmental development. COSAC encourages continued efforts at European, national and international level towards their implementation.

65. COSAC recognises the importance of taking a long-term approach to climate adaptation and sustainable development, with due regard to the interests of future generations and the need to enhance resilience across society.

66. COSAC recognises the important role of national Parliaments in scrutinising the implementation of climate and sustainable development commitments and encourages the continued exchange of experiences and best practices in supporting a fair, sustainable and resilient transition.

Safe and Secure Digital Single Market

67. COSAC underlines the importance of the functionality of the Digital Single Market in removing barriers, facilitating cross-border activity, creating a fully operational digital identity for the EU citizens and businesses and accessing e-government services across the EU, and strengthening the competitiveness and resilience of the European economy.

68. COSAC recognises the importance of strengthening the conditions necessary for innovative European businesses to start, scale and compete globally. COSAC notes the growing discussion around the concept of "EU Inc." and underlines the importance of reducing regulatory and market fragmentation, improving access to capital, supporting entrepreneurship, and fostering an environment in which European companies can grow and succeed, across the Single Market and beyond.

69. COSAC welcomes ongoing efforts to develop the Savings and Investments Union and underlines its potential to strengthen European competitiveness by supporting citizens' investment of private savings, improving access to finance for businesses, enhancing innovation and facilitating long-term investment across the European Union.

70. COSAC recognises the importance of financial literacy in empowering citizens to participate confidently in the modern economy, make informed financial decisions and benefit from opportunities created by digital finance, investment and savings markets.

71. COSAC stresses that the continued development of the Digital Single Market should be accompanied by a high level of trust, security and resilience. COSAC underlines the importance of protecting citizens, businesses and public institutions from cyber-threats and strengthening the resilience of critical digital infrastructure.

72. COSAC expresses concern regarding the growing scale and sophistication of hybrid attacks and threats, including cyber-attacks, targeting Member States, European institutions, businesses and critical infrastructure, including those attributed to Russia and other hostile state and non-state actors. COSAC underlines the importance of enhanced European cooperation, preparedness and resilience in responding to such threats.

73. COSAC stresses the importance of strengthening Europe's capacity for research, innovation and investment in strategic and emerging technologies, accompanied by appropriate safeguards to ensure that these technologies are developed, and used, responsibly and transparently, in full respect of fundamental rights and European values. In particular, COSAC recognises the opportunities offered by artificial intelligence and other emerging technologies, while underlining the need to address the risks and challenges associated with their development and use.

74. COSAC encourages the use of artificial intelligence tools to support the monitoring and implementation of Union legislation already adopted, in particular by identifying national and regional legal acts requiring amendment, by detecting potential inconsistencies, gold-plating, overlaps or risks of legal fragmentation and by identifying outdated or redundant provisions that could be simplified or repealed, thereby enhancing legal coherence across levels of governance, addressing implementation gaps in the Member States and improving the effectiveness and predictability of Union law.

75. COSAC underlines the importance of protecting democratic processes and strengthening societal resilience in the digital environment, including through efforts to address foreign information manipulation and interference (FIMI), misinformation and disinformation, and other forms of online manipulation, while respecting fundamental rights, including freedom of expression. In the context of Russia's persistent FIMI operations, COSAC encourages the promotion of European remembrance and countering efforts to manipulate and falsify historical facts.

76. COSAC welcomes ongoing efforts to strengthen the protection of children and young people online and notes the proposed EU KIDS Act. COSAC underlines the importance of ensuring that digital services used by minors provide a high level of safety, privacy and security, including through age-appropriate design, effective safeguards against online harms, and age assurance measures, while supporting children's right to participate in the digital environment.

77. COSAC stresses the importance of digital skills, media literacy and public awareness in enabling citizens to participate safely and confidently in an increasingly digital society and economy.

78. COSAC calls for continued cooperation between Member States, the European institutions, national parliaments and relevant stakeholders, in completing the Digital Single Market, allowing it to contribute to Europe's long-term prosperity and resilience.