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FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in
central governments (top executive functions) and
law enforcement agencies

ADDENDUM TO THE SECOND COMPLIANCE REPORT

NETHERLANDS



Adopted by GRECO
at its 99th Plenary Meeting (Strasbourg, 17-19 March 2025)



Group of States against Corruption
Groupe d'États contre la corruption



I. INTRODUCTION

1. GRECO's Fifth Evaluation Round deals with "Preventing corruption and promoting integrity in central governments (top executive functions, PTEF) and law enforcement agencies (LEA)".
2. This Addendum to the Second Compliance Report assesses the measures taken by the authorities of the Netherlands to implement the recommendations issued in the Fifth Round Evaluation Report on the Netherlands which was adopted at GRECO's 81th Plenary Meeting (7 December 2018) and made public on 22 February 2019, following authorisation by the Netherlands. The corresponding Compliance Report was adopted by GRECO at its 87th Plenary Meeting (25 March 2021) and made public on 6 July 2021, following authorisation by the Netherlands. The Second Compliance Report was adopted by GRECO at its 94th Plenary Meeting (9 June 2023) and made public on 17 October 2023, following authorisation by the Netherlands. GRECO concluded that the Netherlands was not in sufficient compliance with the recommendations contained in the Fifth Round Evaluation Report and asked the Head of Delegation of the Netherlands to provide a report on the progress in implementing the outstanding recommendations.
3. As required by GRECO's Rules of Procedure,¹ the authorities of the Netherlands submitted a Situation Report on measures taken to implement the recommendations. This report was received on 30 September 2024 and, together with information supplied subsequently, served as a basis for this Addendum to the Second Compliance Report.
4. GRECO selected Norway (with respect to top executive functions in central governments) and Serbia (with respect to law enforcement agencies) to appoint Rapporteurs for the compliance procedure. The rapporteurs appointed were Mr Jens-Oscar NERGÅRD, on behalf of Norway, and Ms Bojana SMARTEK, on behalf of Serbia. They were assisted by GRECO's Secretariat in drawing up this Addendum to the Second Compliance Report.

II. ANALYSIS

5. GRECO, in its Fifth Round Evaluation Report, addressed sixteen recommendations to the Netherlands. In the Second Compliance Report, GRECO concluded that seven of the sixteen recommendations had been implemented satisfactorily or dealt with in a satisfactory manner, namely recommendations v, ix-xi, xiii, xiv and xvi. Seven recommendations had been partly implemented, namely recommendations i-iv, vi, xii and xv, and two had not been implemented, namely recommendations vii and viii. Compliance with the outstanding recommendations is dealt with below.

Preventing corruption and promoting integrity in central governments (top executive functions)

¹ The Compliance procedure of GRECO's Fifth Evaluation Round is governed by its Rules of Procedure, as amended: Rule 31 revised bis and Rule 32 revised bis.

Recommendation i

6. *GRECO recommended developing a coordinated strategy for the integrity of persons entrusted with top executive functions, based on analysis of risks, aiming at preventing and managing various forms of conflicts of interest, including through responsive advisory, monitoring and compliance measures.*
7. GRECO recalls that this recommendation was partly implemented in the Second Compliance Report. GRECO noted that a self-assessment and risk analysis of the integrity of candidates for ministers and state secretaries had been developed, which was a positive development. It also took note of the integrity policy presented by the Minister of the Interior and Kingdom Relations in April 2023, which contained a number of policy intentions for improving the integrity of the public administration in a wide meaning. However, information on targeted measures directed at PTEFs was expected. GRECO recalled that a strategy needs to integrate elements such as specific measures geared towards PTEFs, timeline for implementation, indicators of achievement, responsible institutions, with monitoring and compliance measures.
8. The authorities of the Netherlands refer to several policies which have been implemented in recent years and seek to prevent and manage various forms of conflicts of interest for ministers and state secretaries. These policies address separate phases of the ministers and state secretaries' time in office. First, a self-assessment risk analysis on the topic of integrity has been introduced, whereby prospective members of the government examine possible integrity risks and other vulnerabilities prior to their accession to the government. The government sees this self-assessment first and foremost as a basis for a more coordinated risk-oriented strategy, in accordance with the recommendation. Second, the Code of Conduct for members of the government applies to ministers and state secretaries during their time in office. The Code of Conduct contains rules on the integrity risk analysis prior to taking office, ancillary positions, gifts,² the use of public funds, financial interests and trading in securities, contact with third parties, positions after leaving office, and presence at official occasions and commercial or sport events. Third, a proposed bill regarding jobs that ministers and state secretaries take up after they leave government has been submitted to the House of Representatives (see below, recommendation vi). It contains a two-year lobbying ban, a revolving door ban and an obligation to request independent advice on the acceptability of entering into a new employment.
9. GRECO takes note of the information provided by the authorities of the Netherlands, which describes information already outlined in the previous report. While the policies referred to (self-assessment risk analysis, Code of Conduct, post-employment restrictions) certainly represent positive steps, such policies cannot be a substitute for an overall strategy for the integrity of PTEFs. Moreover, these measures do not cover political assistants, who, in addition to their advisory role, may be influential in respect of top executive functions. GRECO reiterates that there is a need to adopt a dedicated

² Regarding gifts received by members of government, the Code of Conduct states that each gift with a value that exceeds 50 EUR should be registered with and stored by the protocol bureau of their respective ministry. This rule also applies to gifts received by the partner of a member of government.

integrity policy, focusing on areas where risks of conflicts of interest and corruption appear particularly challenging and covering all PTEFs.

10. GRECO concludes that recommendation i remains partly implemented.

Recommendation ii

11. *GRECO recommended that a consolidated code of conduct for persons entrusted with top executive functions be developed, complemented with appropriate guidance regarding conflicts of interest and integrity related matters (e.g. gifts, outside activities, third party contacts, lobbying, etc.) and made easily accessible to the public; and (ii) that such a code be coupled with a mechanism of supervision and sanctions.*
12. It is recalled that this recommendation was partly implemented in the Second Compliance Report. GRECO welcomed the adoption of a Code of Conduct for members of government in December 2022 and considered that the newly adopted Code, taken together with the Code of Conduct for Integrity in the Central Public Administration, met the objective of the recommendation. GRECO therefore concluded that the first part of the recommendation had been dealt with in a satisfactory manner. However, in the absence of a specific mechanism of supervision and sanctions, GRECO considered that part (ii) of the recommendation remained not implemented.
13. In relation to the second part of the recommendation, the authorities reiterate that advice on the establishment of a mechanism of supervision and sanction for the Code of Conduct has been requested from the Advisory Division of the Council of State. In accordance with the advice given by the Council of State on 28 November 2022, the government of the Netherlands does not see any room to implement an external or internal monitoring and sanctioning mechanism. In its advice, the Council of State maintains that establishing an authority charged with external supervision and enforcement of integrity rules for ministers would be a profound change to the constitutional system and argues for a broader approach that does justice to the moral dimension of integrity, which requires a clear and orderly normative framework. The Council of State underlines that GRECO's recommendation on an 'integral' integrity code has important added value. It argues that efforts should be made to develop a more comprehensive integrity system, focusing on training, risk analysis, confidential counsellors and ethical leadership. In the authorities' view, the information provided under recommendation i, the appointment of two independent confidential counsellors for ministers (see recommendation iii), and the intention to organise a training session on integrity within the Council of Ministers (see recommendation iii) contribute to a culture in which integrity issues can be discussed.
14. GRECO notes that, as regards part (ii) of the recommendation, the government still considers the implementation of an external or internal monitoring and sanctioning mechanism in relation to the Code of Conduct undesirable. In the absence of any progress, part (ii) of the recommendation remains not implemented.
15. GRECO concludes that recommendation ii remains partly implemented.

Recommendation iii

16. *GRECO recommended (i) establishing confidential counselling to persons entrusted with top executive functions on integrity related issues, conflicts of interest etc.; and (ii) raising the awareness of integrity matters among persons entrusted with top executive functions, including through training at regular intervals.*
17. It is recalled that this recommendation was partly implemented in the Second Compliance Report. GRECO noted that encouraging measures were underway with a view to establishing confidential counselling and raising the awareness of integrity matters among members of government, including the introduction of a confidential adviser and yearly integrity trainings for members of government, as well as a yearly meeting of the Council of Ministers devoted to issues covered by the Code of Conduct. However, the confidential adviser had not yet been appointed and the first meeting and training session on integrity issues had yet to take place.
18. The authorities now report that, in March 2024, the government appointed two former ministers as confidential counsellors.³ Members of the government can consult them to discuss integrity issues they encounter in their position. Everything that is exchanged between the confidential counsellor and the minister or state secretary remains confidential. Ministers and state secretaries remain responsible for their own actions, even after consulting the confidential counsellor. Regarding confidential counselling for political assistants, the authorities indicate that they are subject to the same rules (i.e., the Code of Conduct for Integrity in the Central Public Administration, GIR, Article 8.4) as any other civil servant. Therefore, political assistants can make use of the confidential counselling that is provided to all civil servants.
19. With regard to the second part of the recommendation, the authorities state that, due to the caretaker status of the previous cabinet during the second half of 2023 and first half of 2024, no integrity training has taken place. However, during a meeting of the Council of Ministers of the aforementioned cabinet that took place on 6 October 2023, attention has been drawn to the relevant rules that ministers should observe when seeking a follow-up position. The intention is to organise a session with the ministers and state of the new government in the spring 2025. During this session, the importance of integrity in government is to be emphasised, and integrity dilemmas are to be discussed. A former minister, not being one of the two confidential counsellors, is to supervise the session. The two confidential counsellors are to attend the session and explain their role and availability to members of the new government.
20. GRECO welcomes the appointment of two confidential counsellors, who can be consulted by members of government for integrity related issues, as required by the recommendation. It also notes that political assistants have a possibility to request advice on these issues in confidence. The first part of the recommendation has therefore been implemented satisfactorily. As for the second part of the recommendation, a first training session is in the pipeline to raise awareness of integrity matters among PTEFs.

³ <https://zoek.officielebekendmakingen.nl/kst-28844-272.html#extrainformatie>

GRECO remains hopeful that such initiative will indeed come to fruition soon and is awaiting more information on its realisation.

21. GRECO concludes that recommendation iii remains partly implemented.

Recommendation iv

22. *GRECO recommended (i) introducing rules and guidance on how persons entrusted with top executive functions engage in contacts with lobbyists and other third parties who seek to influence governmental processes and decisions, and (ii) increasing the transparency of contacts and subject matters concerning lobbying of persons who are entrusted with top executive functions.*
23. GRECO recalls that this recommendation was partly implemented in the Second Compliance Report. GRECO took note of the variety of measures taken to regulate contacts between government officials and third parties, including lobbyists. It also noted that members of government were to publish all appointments with third parties, thus increasing transparency by providing more information on ministers and state secretaries' activities. Nevertheless, further rules and guidance on how PTEFs engage in contacts with lobbyists still remained to be implemented in practice.
24. The authorities recall that, in accordance with Article 3.6 of the Code of Conduct for members of government, a member of government is to pursue transparency in his/her contacts with third parties and to provide insight into his/her agenda arrangements by publishing the agenda on the website of the government. The member of government is to be aware of his/her private contacts and where these contacts may pose an integrity risk. In addition, the authorities report that, in June 2023, the implementation guideline on the public agenda of ministers was updated.⁴ The legitimate grounds for exception of publication are listed in the guideline. Each appointment to be published (with the exception of the ministerial council and sub-councils) is to include at least the subject and an explanation of the appointment, as well as a contact person in case more information is desired.
25. The authorities stress their commitment to continuously improve the public agendas of ministers as well as the lobby paragraphs in the explanatory memoranda of legislative proposals. In their view, the public agendas of ministers and the lobby paragraphs fulfil the underlying idea of a lobby register: offering insights into the contacts with third parties (transparency) and offering insights into the incorporation of input from third parties (accountability). The authorities further report that a professor recently conducted an evaluation of the effectiveness of the aforementioned improvements. Professor Braun's evaluation was sent to the House of Representatives in December 2024 and thereby made public.⁵ The evaluation concludes that there is a need for a

⁴ <https://www.rijksoverheid.nl/documenten/rapporten/2023/06/28/bijlage-1-uitvoeringsrichtlijn-openbare-agenda-bewindslieden>

⁵ [Rapport Mozaïek van Belangen - Naar beter inzicht in de betrokkenheid van externen bij publieke besluitvorming | Rapport | Rijksoverheid.nl](#) (Mosaic of Interests: Towards a better understanding of the involvement of external parties in public decision-making).

better implementation of existing instruments and for consistency between existing and new instruments, with clear objectives. To this end, Professor Braun makes a number of recommendations, including the combination of public agendas with a transparency register based on organisational characteristics and the improvement of public agendas, which should be accompanied by a brief explanation of what is and is not included, with a more concrete description of discussed topics. On this basis, the government is to consider whether a lobby register should still be introduced. In parallel, an assessment has been conducted to identify which elements of lobby registers from other countries would be effective and feasible in the Dutch context. Close attention is also paid in this context to proposals by the European Commission to promote transparency and combat covert influence.

26. GRECO acknowledges the authorities' commitment to increasing transparency and accountability of lobbyists and lobbied persons, including members of government. It recognises the efforts made by the authorities to improve the public agendas of ministers. Noting that the government's reflection on this subject has not yet been fully completed, GRECO encourages the authorities to pursue these efforts. More specifically, GRECO considers that, as mentioned in the recommendation, rules and guidance on the way in which persons with top executive functions engage in contacts with lobbyists and third parties should be extended.
27. GRECO concludes that recommendation iv remains partly implemented.

Recommendation vi

28. *GRECO recommended introducing general rules dealing with post-employment restrictions before persons entrusted with top executive functions seek new employment in the private sector and/or are about to enter into such employment after their termination of functions in the public sector.*
29. It is recalled that this recommendation was partly implemented in the Second Compliance Report. GRECO noted with satisfaction that several measures regulating post-employment of former members of government had been announced by letter of the Minister of the Interior and Kingdom Relations to the Parliament. While the extension of the prohibition on lobbying announced in the parliamentary letter entered into force with immediate effect, GRECO noted that the revolving door prohibition and the cooling-off period with mandatory advice remained only instituted via a letter of the Minister of the Interior and had to be regulated by law. GRECO called on the authorities to enshrine these rules in law and to extend the scope of post-employment rules to political assistants, as appropriate.
30. The authorities provide that, in spring 2024, the then-sitting cabinet submitted a bill⁶ to the House of Representatives on rules for ministers and state secretaries taking on new jobs after they leave office. This bill codifies into law the measures announced in November 2021 in a parliamentary letter from the Minister of the Interior and Kingdom

⁶ <https://www.tweedekamer.nl/downloads/document?id=2024D18103>;
<https://www.tweedekamer.nl/downloads/document?id=2024D18104>

Relations on post-employment measures for former members of the government.⁷ The bill contains, for a period of two years after the resignation of ministers, a lobbying ban, a revolving door ban and an obligation to request independent advice on the acceptability of entering into a new employment. The ban on lobbying in respect of former members of the government includes not only their former ministry, but also adjacent policy areas in which the former member of government has been actively involved while in office. The revolving door ban means that former members of government are not allowed to be employed for two years after the end of their term of office by either their former ministry or another ministry to the extent that they have been intensively involved with its policy areas. The authorities state that written consideration of this bill is currently taking place. The members of the previous government had agreed and publicly stated that, in anticipation of the law's enactment, they will already comply with the bill's rules. As for political assistants, they are subject to the same rules as civil servants, i.e. the GIR, which foresees a cooling off period in case of sensitive change of employment (Article 4.6).

31. GRECO notes that a bill codifying post-employment rules for former members of government is under consideration in parliament. This is a positive step. As the rules are being developed/discussed, and for them to be effectively applicable, it is important to ensure that they encompass enforcement and supervision arrangements.⁸
32. In the meantime, GRECO concludes that recommendation vi remains partly implemented.

Recommendation vii

33. *GRECO recommended (i) that persons entrusted with top executive functions be obliged to declare their financial interests publicly on a regular basis; (ii) considering including financial information on spouses and dependent family members in such declarations (it being understood that the latter information would not necessarily need to be made public) and (iii) that the declarations be subject to an appropriate review mechanism.*
34. GRECO recalls that this recommendation was not implemented in the Second Compliance Report. GRECO noted that a requirement to report new financial interests that could lead to a conflict of interest during the time in office had been introduced in the Code of Conduct for members of government. However, it observed that overall, the situation remained unchanged since the Evaluation report, as there were still no regular financial declarations by cabinet members during their mandate enshrined into law. With regard to spouses and dependent family members, GRECO noted that the position and arguments of the authorities did not appear to deviate from those put forward when the Evaluation Report was adopted. Finally, in respect of part (iii) of the recommendation, GRECO regretted that no measures had been reported to ensure substantive checking of financial declarations.

⁷ Parliamentary letter on post-employment measures for former members of government (29 November 2021), available at: <https://www.rijksoverheid.nl/documenten/kamerstukken/2021/11/29/kamerbrief-over-integriteitsbeleid-voormalige-bewindspersonen>; see GRECO [Second Compliance Report](#), para. 41-44.

⁸ See also [2024 EU Rule of Law Report – Country Chapter Netherlands](#), p. 17.

35. The authorities recall that, during the conversation between the formateur and the candidate-minister or state secretary, their relevant financial and business interests and the handling thereof are discussed. Additionally, the aforementioned self-assessment risk analysis on the topic of integrity for candidate-ministers and -state secretaries also contains questions regarding the financial (and business) interests of the candidates. The formateur reports to the House of Representatives about the arrangements made by ministers and state-secretaries regarding incompatible financial, business or other interests. This procedure was also followed in the 2024 coalition formation. Ministers are also obliged to inform the House of Representatives themselves about changes in their business and/or financial interests (such as an inheritance) during their time in office. Furthermore, in a letter to the House of Representatives dated 6 December 2024, the Prime Minister stated that he intends to review the existing framework in respect to the declaration of financial interests, for the sake of future government formations.⁹
36. GRECO concludes that, in the absence of any tangible progress, recommendation vii remains not implemented.

Recommendation viii

37. *GRECO recommended ensuring that the procedures allowing for investigation and prosecution of abuse of office (including passive bribery) do not hamper the criminal justice process in respect of ministers/state secretaries suspected of having committed corruption related offences.*
38. It is recalled that this recommendation was not implemented in the Second Compliance Report. GRECO took note of an ongoing initiative to revise the legislation for the prosecution and trial of ministers and state secretaries for offences committed while in office, considering recommendation viii.
39. The authorities reiterate that the Committee for the Revision of the legislation on offences committed while in office by members of parliament and members of government, which was established to advise on the fundamental revision of the legislation for the prosecution and trial of the members of parliament and ministers and state secretaries for offences committed while in office, included GRECO's recommendation in its advice. The Committee presented its report in July 2021 to the (former) Minister of Justice and Security and the (former) Minister of the Interior and Kingdom Relations, who sent an outline to parliament responding to the Committee's advice. In agreement with this advice, the two former Ministers concluded that the legislation for the investigation, prosecution and adjudication of offences committed while in office by members of parliament and members of government is outdated and must be modernised.¹⁰

⁹ The letter is available (in Dutch) here: <https://open.overheid.nl/documenten/807889e6-d873-43e6-89bd-b677077dfef5/file>.

¹⁰ The biggest objection to the current rules is that Article 119 of the Constitution places the decision on whether to prosecute a member of parliament (MP) or member of government for an offence committed while in office with political bodies: the government or the House of Representatives (*Tweede Kamer*). Another objection is that

40. The authorities underline that the prosecution and adjudication of these offences is partly regulated in the Constitution and partly in ordinary legislation. As an amendment to the Constitution requires two readings in both houses of Parliament and therefore takes a lot of time, while a revision of the current regulations is desirable in the short term, the Committee recommended working along two 'tracks'. Track I contains proposals for changes to the investigation, prosecution and trial of offences committed while in office within the framework of the current Constitution. It is notably recommended to entrust the Procurator General of the Supreme Court (*procureur-generaal bij de Hoge Raad*, hereinafter PGHR) with the investigation of offences committed while in office by MPs and members of government and with the possibility to proceed with investigations *ex officio*.¹¹ Track II contains proposals for amendments to the Constitution and the investigation, prosecution and trial after that constitutional amendment. The Committee recommended to delete Article 119 of the Constitution and to declare the 'normal' criminal procedure applicable, so that a trial in three instances becomes possible. In addition, the Committee recommended to entrust the PGHR with the investigation and the authority to order prosecution in the event of offences committed while in office.
41. The former government decided to follow the Committee's recommendations, except for the recommendation to delete Article 119 of the Constitution. Instead, the former government proposed to change Article 119 of the Constitution to include the constitutional guarantee that the PGHR decides on the order to prosecute a member of parliament or member of government for an official offence. The current government prepared legislative proposals for both tracks in 2024. Both legislative proposals were published for public consultation on 6 January 2025.¹² The proposals will be sent to the Council of State for advice after processing the responses from the consultation.
42. GRECO takes note of the publication of two legislative proposals for public consultation aiming at amending the Constitution and the relevant legislation. According to these proposals, the Procurator General of the Supreme Court is to be entrusted with the investigation of offences committed while in office by members of parliament and members of government as well as with the decision to order the prosecution of such offences. The implementation of these proposals would be a step in the right direction, but has yet to materialise. GRECO therefore considers that the requirements of this recommendation have only been partially met for the time being.
43. GRECO concludes that recommendation viii has been partly implemented.

the fundamental right to appeal to a higher court is missing, as following Article 119 of the Constitution MPs and members of government are tried in the first and only instance before the Supreme Court.

¹¹ Based on the current legislation, the PGHR is only involved if it is instructed by the government or the House of Representatives to proceed with prosecution. However, pursuant to a protocol of the minister of Justice and Security, the PGHR is also involved in (orienting) investigations with a view to preparing a decision from the side of the government on whether or not to investigate or prosecute a possible criminal offence. The PGHR is an independent body and has a constitutionally guaranteed appointment for life (Article 117 of the Constitution).

¹² Proposal for the constitutional amendments: [Overheid.nl | Consultatie Grondwetsvoorstel vervolging ambtsdelicten Kamerleden en bewindspersonen](#), and 'ordinary' legislative proposal: [Overheid.nl | Consultatie Herzieningswet ambtsmisdriven Kamerleden en bewindspersonen](#).

Preventing corruption and promoting integrity in law enforcement agencies

44. As a backdrop to this report, the authorities provide information on measures taken within the National Police of the Netherlands (NPN) to promote integrity and to tackle corruption adequately. In 2023, nearly all recommendations from the 2020 internal review, which led to the outline of a renewed integrity system and internal investigations, were implemented. Furthermore, the temporary installed program manager has been appointed permanently as Director of Integrity in September 2023. The Director is tasked with shaping a central Integrity Department and structurally securing the renewed integrity system within the police organisation. This Integrity Department includes a whistleblower reporting point, an anti-corruption unit and a national team for complex internal investigations, and facilitates further development of policies regarding internal investigations, complaints and the renewed integrity system. The implementation of the Integrity Department is to be concluded in the first quarter of 2025.
45. The development of the renewed integrity system is taking place on two tracks simultaneously. The first track consists of integrity-promoting measures such as the establishment of a national team for complex internal investigations, a new information system for improved registration and monitoring and the possibility of thematic analyses, the strengthening of the organisation's learning capacity and specific actions on staff training and retraining. The second track focuses on identifying and preventing police corruption and consists of six practical development lines. For instance, the NPN is working on improved registration and analysis of signals of specific risks and phenomena from available operational data. Based on these strategic analyses, a National Police Corruption Survey was prepared in 2024 and will be further developed in 2025. In addition, the NPN is a member of the Internal Criminal Investigations Network (ICIN), whose primary goal is to share methods and techniques for investigating corruption within police organisations. Legal research into the nature and extent of this specific form of corruption is also being intensified and, in consultation with the Police Academy, ways in which the NPN can contribute to this are currently being explored. Finally, employees are taking resilience training courses aimed at identifying corruption through practical examples.

Recommendation xii

46. *GRECO recommended that the procedures in situations where gifts and advantages of a certain level have been offered/accepted be reinforced, in particular by introducing a standard format for the reporting/declaration of gifts/advantages and such offers, that these be registered and subject to supervision.*
47. GRECO recalls that this recommendation was considered partly implemented in previous reports. It appeared that, in the NPN, no standard procedure to report or register accepted gifts had been introduced. As regards the Royal Marechaussee (KMar), GRECO took note of the position of the authorities, who opposed any formal system to report and centrally register accepted gifts or to report a violation of the rules on gifts.

However, GRECO reiterated that some formalised procedure was necessary to keep track of gifts for the recommendation to be fully implemented.

48. The authorities recall that, following GRECO's recommendation, the NPN has updated its professional code in 2023 with an additional document (theme page) on gifts which includes a standard procedure, explanation of rules, guidelines and discussion of practical dilemmas through case studies. This policy rule on handling gifts is published on the NPN's intranet page and is applicable to all NPN officers, including supervisors/management. In addition, the authorities report that the current Guideline on Handling Gifts¹³ is under revision and useful elements from the [Code of Conduct for Integrity in the Central Public Administration](#) will be used, among other sources, to enrich the guideline. The NPN highlights that the current guideline already contains standard procedures regarding valuation, the obligation to report received gifts to the superior, a formal assessment framework for managers and a clear method of returning gifts when not permitted. Finally, the introduction of a new Human Resource information system in 2025 is to make it easier for different types of reports to be recorded and monitored by supervisors/managers. Through additional education and training, the NPN is to enhance the employees' willingness to report. In the light of these developments, the NPN takes the implementation of an obligatory registration system (for registering gifts with a value below €50) into consideration but still has some doubts regarding the effectiveness of such a system, as employees of the NPN are already required not to accept gifts exceeding a value of €50.
49. As for the KMar, the authorities emphasise that a formal registration requirement (and corresponding reporting requirement) cannot be implemented in isolation from the rest of the Ministry of Defence, given the Defence-wide policy on gifts. The mandate for taking such action is vested in the Ministry of Defence, which - in response to GRECO's reiterated position - is prepared to examine the potential value of a supervised central register alongside the existing rules of conduct. In consultation with the Ministry of Defense, the KMar has developed a pilot scheme for the central and digital registration of gifts. This includes a standard format for registration. The first demo of the register took place on 21 January 2025. Adjustments to the system will be made in February/beginning of March 2025, after which the program will be put into use. The Integrity Advisor of the Internal Integrity Staff Unit is responsible for the supervision of the register. When a breach of the rules of conduct is detected, the Integrity Advisor is to contact and advise the person who submitted the registration. The pilot scheme is to be evaluated after one year.
50. GRECO takes note of the developments that are underway, in particular the revision of the Guideline on Handling Gifts in the NPN and the introduction of a pilot scheme for the central registration of gifts within the KMar. It encourages the authorities to pursue efforts in this regard.
51. GRECO concludes that recommendation xii remains partly implemented.

¹³ Guideline on Handling Gifts, Assessment framework for employees and managers regarding the acceptance of gifts from third parties, 2014.

Recommendation xv

52. *GRECO recommended (i) enhancing the current regime for declarations by introducing an obligation in respect of the top management of the National Police (NPN) and the Royal Marechaussee (KMar) to declare financial interests in accordance with a predefined format, when taking up their duties and at regular interval thereafter, (ii) to designate posts which are vulnerable to conflicts of interest, and (iii) to provide for suitable oversight.*
53. GRECO recalls that this recommendation was partly implemented in the Second Compliance Report. GRECO noted that, concerning the NPN, the Financial Interests Policy Rule entered into force on 29 June 2022, indicating which officials have a duty to report their financial interests. Reports have to be made when taking up duties and annually thereafter, as well as immediately in case of new circumstances that could give rise to a conflict of interest. A Financial Compliance Officer had also been established to supervise the reporting process and several measures had been taken to raise awareness about the new rules in place. GRECO therefore considered that the recommendation had been implemented satisfactorily as far as the NPN is concerned. As regards the KMar, GRECO noted that all employees for which a security screening (VGB) is part of the hiring procedure are to report financial interests that may affect the interests of the KMar. However, there was no procedure to centrally register financial interests within the KMar and GRECO considered that further measures should be taken in order to fully implement the recommendation.
54. The Netherlands authorities report that, insofar as the KMar is concerned, a Defence-wide scheme is currently being prepared to further implement the reporting and registration requirement already laid down in the Ministry of Defence's legal status arrangements. The authorities signal that the lack of progress so far can be attributed to competing priorities and limited capacity. It is anticipated that the process of adopting the new scheme will start in early 2025.
55. GRECO notes that, as regards the KMar, the situation has remained unchanged, i.e. no procedure to centrally register financial interests is in place. A new scheme to report and register financial interests is to be implemented but has not yet been adopted. GRECO therefore considers that the recommendation remains partly implemented as far as the KMar is concerned.
56. GRECO concludes that recommendation xv remains partly implemented.

III. CONCLUSIONS

57. **In view of the foregoing, GRECO concludes that the Netherlands has implemented satisfactorily or dealt with in a satisfactory manner seven of the sixteen recommendations contained in the Fifth Round Evaluation Report.** Eight recommendations have been partly implemented and one has not been implemented.

58. More specifically, recommendations v, ix-xi, xiii, xiv and xvi have been implemented satisfactorily, recommendations i-iv, vi, viii, xii and xv have been partly implemented and recommendation vii has not been implemented.
59. With respect to top executive functions, only limited progress has been achieved since the adoption of the Second Compliance Report. The government appointed two former ministers as confidential counsellors for members of the government in March 2024. Moreover, a bill codifying post-employment rules for former members of government is under consideration in parliament and two legislative proposals which aim to revise the Constitution and the legislation for the prosecution and trial of ministers and state secretaries for offences committed while in office have been published for public consultation. That said, tangible and robust actions are required in the development of a strategy for the integrity of PTEFs, the establishment of a mechanism of supervision and sanctions for the Code of Conduct for members of government, and the introduction of a system of regular financial declarations by cabinet members during their mandate.
60. Regarding law enforcement agencies, six recommendations have been satisfactorily implemented and two recommendations remains partly implemented. Action should be taken to introduce further measures to report and centrally register accepted gifts. As regards the KMar, a new scheme to report and register financial interests should be adopted without further delay.
61. In view of the above, GRECO concludes that the Netherlands is not in sufficient compliance with the recommendations contained in the Fifth Round Evaluation Report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of the Netherlands to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations i-iv, vi-viii, xii and xv) by 31 March 2026.
62. In addition, in accordance with Rule 32 revised, paragraph 2, sub-paragraph (ii.c) of the Rules of Procedure, GRECO invites the Secretary General of the Council of Europe to send a letter – with a copy to the Head of delegation of the Netherlands – to the Minister of Foreign Affairs of the Netherlands, drawing attention to non-compliance with the relevant recommendations and the need to take determined action with a view to achieving tangible progress as soon as possible.
63. Finally, GRECO invites the authorities of the Netherlands to authorise, as soon as possible, the publication of the report, to translate it into the national language and to make the translation public.