



Ministry of the Interior and
Kingdom Relations

Secretariat of the Group of States against Corruption (GRECO)
Attn. Council of Europe
F-67075 Strasbourg Cedex
France

Ministry of the Interior and
Kingdom Relations

Turfmarkt 147
2511 DP The Hague

Our reference
2026-0000442868

Your reference

Date **18 SEP 2026**
Subject Situation report of the Netherlands - 5th Evaluation Round

Dear Sir/Madam,

At its 81st Plenary meeting (December 3 – December 7, 2018), the Group of States against Corruption (GRECO) adopted the Evaluation Report on the Netherlands in the fifth evaluation round. In the Dutch context, the fifth round regards ministers and state secretaries (part 1) and the National Police of the Netherlands (NPN) and the Royal Netherlands Marechaussee (KMar) (part 2).

In the fifth round evaluation report, GRECO addressed 16 recommendations to the Netherlands and asked the Head of delegation of the Netherlands to submit information regarding the implementation of the recommendations by 30 June 2020. This deadline was extended by GRECO to 30 September 2020 due to the COVID-19 pandemic.

During the 87th Plenary meeting (March 22 – March 25, 2021), GRECO discussed and adopted the Compliance Report of the Netherlands in the fifth evaluation round. In the compliance report, GRECO concluded that the Netherlands had satisfactorily implemented none of the sixteen recommendations contained in the Fifth Round Evaluation Report. Eight recommendations were partly implemented, and eight recommendations were not implemented. GRECO invited the Head of delegation of the Netherlands to submit additional information regarding the implementation of all recommendations by 30 September 2022. GRECO informed the Netherlands that the deadline for the additional information was extended to the end of December 2022.

During the 94th Plenary meeting (June 5 – June 9, 2023), GRECO discussed and adopted the Second Compliance Report of the Netherlands in the fifth evaluation round. In the second compliance report, GRECO concluded that the Netherlands had satisfactorily implemented seven of the sixteen recommendations contained in the Fifth Round Evaluation Report. Seven recommendations were partly implemented, and two recommendations were not implemented. GRECO asked the Head of delegation of the Netherlands to provide a report on the progress in implementing the outstanding recommendations by 30 June 2024. GRECO informed the Netherlands that, as the addendum to the second compliance report would be discussed at a later plenary meeting than initially foreseen, the deadline for submission of the additional information was adjusted accordingly to the end of September 2024.

During the 99th Plenary Meeting (Strasbourg, 17-19 March 2025), GRECO discussed and adopted the addendum to the second Compliance Report of the Netherlands in the fifth evaluation round. In the addendum to the second Compliance Report, GRECO concluded that the Netherlands had satisfactorily implemented seven of the sixteen recommendations contained in the Fifth Round Evaluation Report. Eight recommendations were partly implemented and one recommendation has not been implemented. GRECO asked the Head of delegation of the Netherlands to provide a report on the progress in implementing the outstanding recommendations by 31 March 2026. GRECO informed the Netherlands that, as the second addendum to the second compliance report would be discussed at a later plenary meeting than initially foreseen, the deadline for the submission of the additional information was adjusted accordingly to the end of September 2026.

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With this letter I provide you with the information on the follow-up and relevant actions taken in the Netherlands since the adoption of the addendum to the second Compliance Report.

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

i. 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.

The previous situation report refers to several policies which have been implemented in recent years that seek to prevent and manage various forms of conflicts of interest for ministers and state secretaries in the Netherlands. These policies address separate phases of the ministers and -state secretaries time in office. First is the self-assessment risk analysis on the topic of integrity for candidate-ministers and -state secretaries prior to taking office. Second, the Code of Conduct for members of the government during their time in office. Third, with respect to ministers taking on new jobs after they leave government, the bill on Integrity Rules and Subsequent Positions for Government Office-Holders (Wet regels integriteit en vervolgfuncties bewindspersonen) has entered into force on 20 February 2026.¹ This 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. This independent advice is provided by the Advisory Body on the Legal Status of Political Officeholders (Adviescollege Rechtspositie Politieke Ambtsdragers). This Advisory Body is separate from politics and is independent.² The bill on Integrity Rules and Subsequent Positions for Government Office-Holders codified into law the measures that were already set out in the letter to Parliament of 29 November 2021.³ Furthermore upon request by the government, an independent advisory report was

¹ [Eerste Kamer der Staten-Generaal](#)

² [wetten.nl - Regeling - Wet adviescollege rechtspositie politieke ambtsdragers - BWBR0045946](#)

³ [Kamerbrief over uitbreiding integriteitsbeleid voormalige bewindspersonen | Kamerstuk | Rijksverheid.nl](#)

delivered to determine whether a specific supplement to the integrity policy for civil servants at the central level was desirable for political assistants/advisors (PAs). This advice was finalized in 2025. A letter to Parliament containing the Cabinet's response was sent on 14 July 2025⁴; this letter included a number of commitments that were subsequently implemented by the individual ministries. The topic of integrity is included in the introduction programme for new PAs. Moreover, a guide was developed that enables both the PA's formal supervisor within a ministry and the government official to create awareness and initiate a conversation with the PA about integrity. In addition, ministries designate one or two existing confidential counsellors as preferred points of contact for PAs and integrity is addressed in the letters of appointment for PAs to increase awareness. Finally, it was decided that regulation on the obligation to report financial interests will be in place on all ministries. This enables ministries to designate positions, such as political advisors, for which the internal disclosure of financial interests is mandatory.

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On a related note, in June 2025 a letter was sent to Parliament on the Dutch national anti-corruption policy⁵. This approach aims to prevent and combat both corruption among civil servants and in public administration (public sector corruption) as well as corruption in the private sector. The policy is structured along four lines: 1. to address the greatest vulnerabilities (as identified through the national risk assessment corruption and other relevant studies), 2. to strengthen the resilience of key governmental processes and systems, 3. to strengthen the resilience of the private sector and 4. To ensure effective criminal law interventions. The policy was updated in 2026⁶.

ii. 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.

The Fifth Round Second Compliance Report concluded that the first part of the recommendation has been dealt with in a satisfactory manner.

As regards the second part of the recommendation, the Council of State was asked for advice in 2022 on a mechanism of monitoring and sanctioning⁷. The government of the Netherlands, in accordance with the advice by the Council of State, does not see any room to implement an external or internal monitoring and sanctioning mechanism. Within the legal relations / rule of law in the Netherlands it is not possible to take measures regarding supervision and sanctions other than the role of Parliament. Ministers and State Secretaries are responsible to Parliament. Parliament calls members of the government to account. A Minister or Cabinet of Ministers that loses the confidence of the House of the Representatives must resign.

⁴ [Kamerbrief met kabinetsreactie op onafhankelijk advies over integriteitskader politiek assistenten bewindspersonen | Rijksoverheid.nl](#)

⁵ [Kamerbrief over anti-corruptieaanpak | Rijksoverheid.nl](#)

⁶ [Open overheid](#)

⁷ [Voorlichting over het sanctioneren van een gedragscode voor bewindspersonen in relatie tot de ministeriele verantwoordelijkheid. | Raad van State](#)

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iii. 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.

The Fifth Round Second Compliance Report concluded that the first part of the recommendation has been dealt with in a satisfactory manner. Regarding confidential counselling for political assistants, the Cabinet's response on the independent advisory report, as mentioned in recommendation i, included that ministries designate one or two existing confidential counsellors as preferred points of contact for PAs. This advice has been implemented at multiple ministries.

To raise awareness on integrity matters among persons entrusted with top executive functions, the importance of integrity in government has been emphasized on multiple occasions during the council of ministers. Integrity dilemmas were discussed and attention was paid to the relevant rules that ministers should observe when seeking a follow-up position. Additionally, a confidential counsellor attended a session and explained their role and availability to members of the new government. Currently it is being considered how the importance of integrity in government can be discussed periodically during the council of ministers.

iv. 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.

In the second compliance report, GRECO took note of the various measures taken to regulate contacts between government officials and third parties (including lobbyists), and deemed this recommendation partly implemented.

The Netherlands is committed to continuously improving the transparency of public decision-making, for instance through the publication of the agendas of ministers. These indicate with whom ministers and state secretaries have appointments as well as the subjects of those appointments. The Netherlands is also committed to improve the lobbying paragraphs within explanatory memoranda accompanying new legislation. We aim to do this by revising the guidelines that public servants use to draw up these memoranda. This revision will be completed before the end of 2026.

In addition, the current government has indicated in their coalition agreement that it wants to set up a lobbying register, one that is practical to use for both the government and lobbyists. Currently, the government is working out a proposal for the main elements of the register, to be shared with parliament before the end of 2026. There will a parliamentary debate about (amongst other topics) lobbying transparency in September 2026.

v. GRECO recommended that a requirement of ad hoc disclosure be introduced in respect of persons entrusted with top executive functions in situations of conflicts between private interests and official functions, when they occur.

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Implemented satisfactorily.

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vi. 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.

The bill on Integrity Rules and Subsequent Positions for Government Office-Holders (Wet regels integriteit en vervolgfuncties bewindspersonen) took effect on February 20, 2026, for outgoing ministers and secretaries of state. The law also applies to former ministers from recent cabinets; there is no transitional provision for positions intended to be assumed after the law takes effect.

During a two-year cooling-off period following their resignation, former ministers and state secretaries must comply with a duty to seek advice, a revolving-door ban, a lobbying ban and a reporting obligation. The measures involve: 1. an obligation to seek advice before accepting a new position or paid assignment, advice must be sought from the Advisory Body on the Legal Status of Political Officeholders (Arpa). 2. a revolving-door ban: it is prohibited to accept employment or an assignment with one's own former ministry (or a related policy area) immediately after leaving office. 3. a lobbying ban: for a period of two years after assuming a new private or semi-public position, it is prohibited to lobby or maintain business contacts with one's former ministry. And a disclosure requirement: every assignment or position accepted in both the private and public sectors must be reported, after which the Advisory Body will make this information public.

vii. 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;

An updated framework is in place for (prospective) officeholders, in which the rules regarding the disclosure of business and financial interests have been reconsidered, including the role of partners and family members. A letter to Parliament was sent on 26th of September 2025⁸.

viii. 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;

⁸ [Kamerstuk 28754, nr. 3 | Overheid.nl > Officiële bekendmakingen](#)

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Two legislative proposals were submitted to the House of Representatives on 22 May 2026. These concern a bill for a Revision Act on Official Misconduct by Members of the States-General and Ministers and State Secretaries (Herzieningswet ambtsmisdrifven Kamerleden en bewindspersonen, Parliamentary Documents 36950)⁹ and the proposal for a constitutional amendment regarding the prosecution and adjudication of official misconduct committed by members of the States-General (Senate and House of Representatives), ministers and state secretaries (Parliamentary Documents 36951)¹⁰. The first proposal aims to vest the Procurator General at the Supreme Court with responsibility for investigating official misconduct by members of the states general, ministers and state secretaries. After the constitutional amendment is completed, the Procurator General at the Supreme Court will also decide on the prosecution of such offences.

The House of Representatives has taken both proposals into consideration. Written questions on the proposals from parliamentary committees are expected shortly after the summer recess. As regards the constitutional amendment, it should be noted that this concerns the first reading only. A second reading, following the next general elections, will be required before the amendment can enter into force. The timeline for the ordinary legislative proposal is expected to be considerably shorter.

The Netherlands considers the submission of these proposals to Parliament as a significant step towards full implementation of this recommendation. The legislative process is underway, and the necessary political and institutional steps have been initiated.

2. Preventing corruption and promoting integrity of law enforcement agencies

General progress information National Police of the Netherlands (NPN):

The National Police of the Netherlands (NPN) acknowledges that resilient employees are invaluable in preventing, combating and tackling corruption. Therefore, the organisation places considerable emphasis on strengthening the resilience of its employees and encouraging their willingness to report concerns. The progress observed by GRECO in relation to the recommendations provides the NPN with additional encouragement to continue and further improve their efforts.

In 2025, the NPN took multiple measurements to prevent, combat and tackle corruption as part of the Government-wide Anti-Corruption Approach. In addition, resilience training was developed for various target groups within the organization, such as business operations, human resource management and police operations. Employees must be able to recognise situations in which corruption occurs, as well

⁹[Wijziging van het Wetboek van Strafrecht, het Wetboek van Strafvordering en de Wet op de rechterlijke organisatie alsmede intrekking van de Wet ministeriële verantwoordelijkheid en ambtsdelicten leden Staten-Generaal, ministers en staatssecretarissen in verband met de modernisering van de strafvordering ter zake van ambtsmisdrifven begaan door Kamerleden en bewindspersonen \(Herzieningswet ambtsmisdrifven Kamerleden en bewindspersonen\) | Tweede Kamer der Staten-Generaal](#)

¹⁰[Verklaring dat er grond bestaat een voorstel in overweging te nemen tot verandering in de Grondwet van de bepaling inzake de vervolging en berechting van ambtsdelicten die zijn begaan door leden van de Staten-Generaal, ministers en staatssecretarissen | Tweede Kamer der Staten-Generaal](#)

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as the various forms it can take. In order to strengthen the resilience of police employees against corruption, a pilot programme was launched. The pilot consists of a number of workshops in which employees explore real-life case studies to gain a better understanding of what corruption is, what its consequences may be, and what they themselves can do about it. As part of this initiative, a so-called 'Serious Game' has also been developed, enabling employees to engage with the subject of corruption in a practical and operational manner. The pilot program was completed in April 2026 and is now being adjusted for use across several departments, such as the vetting team.

ix. GRECO recommended (i) that the Theme pages of the Professional Code of the National Police (NPN) be further developed with guidance, examples and lessons learned, offering adequate guidance on conflicts of interest and other integrity related situations (e.g. gifts, third party contacts, accessory activities, handling of confidential information) and that a similar instrument be established for the Royal Marechaussee (KMar); and (ii) to ensure supervision and enforcement of these instruments;

Implemented satisfactorily.

x. GRECO recommended that the in-service training on ethics and integrity for the National Police (NPN) and the Royal Marechaussee (KMar) staff, including managers, be enhanced by developing at national level further regular training programmes as a support and complement to the existing decentralised training in the units;

Implemented satisfactorily.

xi. GRECO recommended that adequate measures and appropriate resources be allocated in order to ensure that within the National Police (NPN) vetting and screening of staff takes place at regular intervals during their entire service.

Implemented satisfactorily.

xii. 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.

NPN progress report: Following GRECO's recommendations, the current Guideline on Handling Gifts¹¹ is being revised and useful elements from the Code of Conduct on Integrity for Civil Servants (2020) are used to enrich the guideline. As earlier recognized by GRECO, the current guideline already contains procedures regarding valuation, the obligation to report received gifts to the superior, a formal assessment framework for executives and a clear method of returning gifts when not permitted. The procedure for revising the guideline is currently at the decision-making stage and will subsequently be published in the Government Gazette after which it will come into force. This is to be expected by the end of 2026.

¹¹ Guideline on Handling Gifts. Assessment framework for employees and managers regarding the acceptance of gifts from third parties, 2014 (Translation).

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In addition, to underline the necessity of this guideline and the enhancement of the employees' willingness to report and active follow-up by their superiors, a PR-campaign has been launched in October 2025. This campaign was being held alongside with the "Integrity Week". This week began with a short video message from the Chief of Police. An article accompanying the video message drew attention, among other things, to the Police Code of Conduct and the related thematic information sheets. The first thematic sheet in the brochure concerning the 'Acceptance of gifts'. In addition to the video message, a widget was placed on the organisation's internal portal containing the thematic information sheets, alongside with a link to a podcast.

Finally, the registration of gifts will take place as soon as the NPN's HR-system has been adapted for this purpose.

Royal Netherlands Marechaussee (RNLM) progress report: In June 2025, the digital gift register has been implemented by the Royal Netherlands Marechaussee (RNLM). This register includes a standard format for registration, including the type of gift, the name and company of the donor, the gift's value, and the reason it was given. The Integrity Advisor of the RNLM Internal Integrity Staff Unit is responsible for supervising the register. When a breach of the code rules of conduct is detected, the Integrity Advisor is obligated to contact and advise the person who submitted the registration. Since its implementation, the register has been evaluated positively. By creating transparency, the register provides the organisation with clear insights into possible (integrity) risks. In this way, the register aids employees in potentially vulnerable positions as well.

In addition to the recommendation with regard to law enforcement agencies, and following the positive evaluation of the RNLM's digital gift register, options to implement the register for the entire Ministry of Defence are currently being considered.

xiii. GRECO recommended enhancing control measures in respect of access to and use of confidential information, in order to prevent unauthorised access to law enforcement registers and leaking of information.

Implemented satisfactorily.

xiv. GRECO recommended that a study be conducted concerning risks of conflicts of interest in relation to post-employment and other activities of police officers (including the top level), after they leave the police service, with a view to considering appropriate regulations in this area

Implemented satisfactorily.

xv. 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.

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Royal Netherlands Marechaussee (RNLM) progress report: The Ministry of Defence is drafting a regulation that makes the declaration of financial interests mandatory, as anticipated in the situation report for the 5th Evaluation Round. Under this regulation, employees of the Ministry of Defence will be required to submit a financial-interest declaration if: (a) the employee's position inherently carries a heightened risk of conflict of interest — for example, senior management positions or other senior ranks — or (b) the individual holds financial interests that could affect their performance in their current role.

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The declaration must be submitted when an employee takes up a position, and periodically thereafter — for instance, annually or whenever a relevant change occurs — using a standard form provided for this purpose.

Over the coming months, the Ministry will finalise the practical implementation of this procedure, including the digital portal, training materials, and internal communications, to ensure the regulation can be applied effectively.

xvi. GRECO recommended (i) establishing a requirement for law enforcement officials to report corruption related misconduct within the service; and (ii) adapting the protection of whistleblowers in that respect.

Implemented satisfactorily.

Concluding remarks

With this letter, the government of the Netherlands informs GRECO about the developments with regards to the recommendations for the prevention of corruption and promotion of integrity for members of government and law enforcement agencies. The government of the Netherlands will actively inform GRECO about new developments that occur with regards to the aforementioned recommendations.

Kind regards,

Head of Delegation of the Netherlands at GRECO