EUROPEAN
COMMISSION

Brussels, 7.7.2025
SWD(2025) 319 final

COMMISSION STAFF WORKING DOCUMENT

2025 Environmental Implementation Review
Country Report - THE NETHERLANDS

Accompanying the document

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions

2025 Environmental Implementation Review for prosperity and security

{COM(2025) 420 final} - {SWD(2025) 300 final} - {SWD(2025) 301 final} -
{SWD(2025) 302 final} - {SWD(2025) 303 final} - {SWD(2025) 304 final} -
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Contents

Executive summary

In May 2016, the European Commission launched the Environmental Implementation Review (EIR), a regular reporting tool based on analysis, dialogue and collaboration with EU Member States to improve the implementation of existing EU environmental policy and legislation ([1]). Following previous cycles in 2017, 2019 and 2022, this report assesses the progress made while describing the main outstanding challenges and opportunities regarding environmental legal implementation in the Netherlands. The purpose of this report is to provide information on the implementation performance and highlight the most effective ways to address the implementation gaps that impact human health and the environment and hamper the economic development and competitiveness of the country. The report relies on detailed sectoral implementation reports collected or issued by the Commission under specific environmental legislation.

The main challenges set out below have been selected from Part I of this report, 'Thematic areas', considering factors such as the gravity of the environmental implementation issue in light of the impact on the quality of life of citizens, the distance to target and financial implications.

The Netherlands is one of the EU's best performers on the **circular economy** as regards resource productivity, secondary material use and **waste management**. It is not considered at risk of missing the municipal and packaging waste targets. However, further progress could be made by introducing new economic instruments to prevent waste by avoiding the incineration of reusable or recyclable waste and by making reuse and recycling more economically attractive.

The Netherlands did not submit its national **biodiversity** strategy and action plan and therefore did not respect its international commitment as regards the Kunming–Montreal global biodiversity framework. Protecting biodiversity presents major challenges, since over three quarters of protected habitats and species still have an unfavourable conservation status. One main reason for the deterioration of habitats is the continued significant pressure from agriculture, in particular due to nitrogen deposition affecting many sensitive habitats, from bogs to forests, and changes in the water regime (drainage). Furthermore, the situation for forested areas protected under the Nature Directives is severe, as more than half of assessments show a bad conservation status. At the same time, the share of habitats with a bad conservation status has increased to 53.85 % and the share of species with a bad conservation status has decreased to 38.75 %. The main pressures are agriculture, human-induced changes in water regime and natural succession.

The analysis of river basin management plans of the Netherlands has identified **nutrients from agriculture** as an important pressure on groundwaters and surface waters, impacting their good status, and therefore as one of the main factors in their failure to meet the Water Framework Directive objectives. It is estimated that 4.44 % of utilised agricultural land area in the Netherlands is used for organic farming. This is the fifth-worst result in the EU, and substantially lower than the EU average of 10.50 %. The Netherlands is not sufficiently contributing to achieving the target of using 25 % of the EU's agricultural land for organic farming by 2030. The main contributor to emissions to water in the Netherlands is the waste management sector; emissions from this sector include heavy metals, nitrogen, total organic carbon and phosphorus. **Urban waste water** collected in the Netherlands is being properly treated (100 %) as required by EU law.

The overall **environmental investment** needed to enable the Netherlands to meet its objectives in the main environmental areas is EUR 4.1 billion per year, broken down as follows: circular economy (EUR 1.5 billion), pollution prevention and control (EUR 2.3 billion), and water (EUR 1.0 billion). To meet environmental objectives beyond climate change, the additional investment needed over the current level – the investment gap – per year in the Netherlands represents around 0.4 % of the national gross domestic product, being lower than the EU average (0.77 %).

With regard to **environmental governance**, the Netherlands needs to ensure that relevant information on environmental impact assessment and strategic environmental assessment procedures (including on opportunities for public participation and on the publication of final decisions) is electronically accessible, and provide information on the average duration of all steps in the environmental impact assessment process. On a **positive note**, the Netherlands continues to properly implement the Inspire Directive, and ensures access to courts in national environmental cases by the public concerned through eliminating practical barriers, such as excessive costs.

([1]) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Delivering the benefits of EU environmental policies through a regular environmental implementation review, COM(2016) 316 final of 27 May 2016, http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2016%3A316%3AFIN.

Part I: Thematic areas

1. Circular economy and waste management

Transitioning to a circular economy

Advancing the transition to a circular economy in the EU will reduce the environmental and climate impact of our industrial systems by reducing input materials, keeping products and materials in the loop for longer and reducing waste generation, thus decoupling economic growth from resource consumption. A circular economy has considerable potential to increase competitiveness and job creation and will also promote innovation and provide access to new markets. With the 2020 circular economy action plan (CEAP) [2] measures either in place or legislatively advanced, EU Member States will now have to focus on a swift and effective implementation.

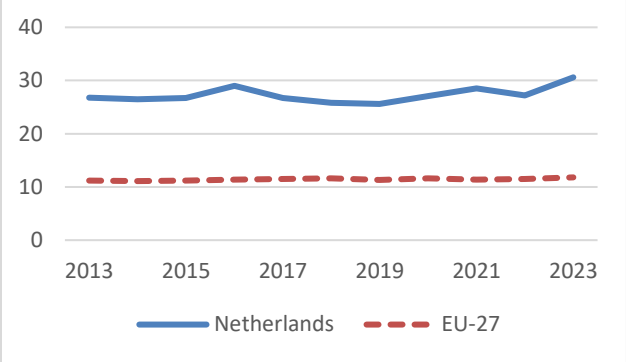
The 2020 CEAP launched the legislative process for a set of initiatives that will now have to be implemented by national governments across the EU. These initiatives were all introduced following a holistic life-cycle approach, with measures addressing the different stages of a product's life cycle, from design through use to end of life.

In the CEAP, the EU sets as its overarching objective the doubling of its circular material use rate (CMUR) by 2030.

The CMUR is a measure of one aspect of circularity: the share of the total amount of material used in the economy that is accounted for by recycled waste. A higher CMUR value means that more secondary materials were used as a substitute for raw materials, thus reducing the environmental impacts of extracting primary material.

The circular use of material in the Netherlands was 30.6 % in 2023. Despite a slight decrease in 2016–2019, the country's rate is the highest in the EU, against the EU average of 11.8 % (Figure 1).

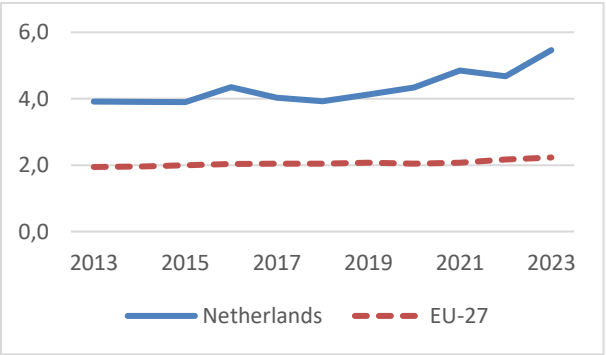
Figure 1: CMUR (%), 2013–2023



Source: Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur.

Resource productivity measures the total amount of materials directly used by an economy in relation to gross domestic product (GDP). Improving resource productivity can help to minimise negative impacts on the environment and reduce dependency on volatile raw material markets. As shown in Figure 2, with EUR 5.46 generated per kg of material consumed in 2023, the Netherlands' resource productivity is well above the EU average of EUR 2.23 per kg, and is the highest in Europe.

Figure 2: Resource productivity (EUR/kg), 2013–2023



NB: The unit of measurement used is EUR/kg chain-linked volume (2015). Chain-linked volumes focus on changes on quantities and prices of commodities in previous years, taking account of inflation, and are indexed to the nearest appropriate year, in this case 2015.

Source: Eurostat, 'Resource productivity', env_ac_rp, last updated 7 August 2024, accessed 9 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_rp.

(2) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A new circular economy action plan for a cleaner and more competitive Europe, COM(2020) 98 final of 11 March 2020, https://eur-lex.europa.eu/legal-content/FR/TXT/?uri=CELEX:52020DC0098.

Policies and measures

In parallel with European initiatives under the CEAP, Member States are encouraged to adopt and implement circular strategies at the national, regional and city levels. These should be tailored to each national and local reality, to harness the proximity economy's ([3]) potential, while following the principles of a holistic whole-value-chain approach.

Since the launch of the European Circular Economy Stakeholder Platform in 2017 ([4]), national, regional and local authorities have used the platform to share their strategies, roadmaps and good practices, for example alternative business models and innovative technologies. In 2023, the Netherlands put in place the 2023–2030 national programme for circular economy ([5]), following up on the broader 2016 programme on a fully circular economy by 2050 ([6]), under which the country's objective was to achieve a 50 % reduction in the use of primary raw materials by 2030.

To achieve the ambitious objectives from 2016, the 2023–2030 programme introduces measures to improve the economy of raw materials, with a focus on the reduction and substitution of raw materials, the extension of product lifetimes, high-grade processing and circular design. Dedicated initiatives have been developed for the more impactful product groups, namely some consumer goods, plastics, construction products and certain manufacturing practices.

Supporting measures are also introduced, such as initiatives for circular entrepreneurship, consumer behaviour change and education.

The Netherlands' regions and cities are particularly active in promoting the transition to a circular economy.

In 2024, a new infringement case was opened by the Commission, as in 2021 the Netherlands did not achieve the agreed collection recycling rate for waste electronic and electric equipment (INFR(2024)2125).

Green public procurement

Public procurement accounts for a large proportion of European consumption, with public authorities' purchasing power representing 14 % of EU GDP. Public procurement using green or circular criteria (life-cycle analysis, PaaS (platform as a service), second hand) can help drive the demand for sustainable products that meet reparability and recyclability standards.

The Netherlands has a long tradition of sustainable public procurement (SPP) policy. However, an evaluation has shown broad support for green public procurement, but still too little structural uptake.

To address this and significantly boost the impact of public procurement, a new national plan on SPP was adopted in 2021. This plan aims to create more political commitment, activate key decision-makers in organisations and create more impact in key sectors. The Sustainable Public Procurement Manifesto (2022–2025) was signed by all Dutch ministries, a third of Dutch provinces, 50 municipalities and all Dutch regional water authorities, among others. It covers social return, diversity and inclusion, international supply chain responsibility, the environment and biodiversity, the circular economy and climate.

For circular procurement specifically, a number of activities are relevant. The Netherlands has so far set up around 30 so-called buyer groups to leverage collective procurement power in a relevant sector and provide a platform for sharing knowledge and learning experiences. Specifically for infrastructure, extensive transition paths have been worked out as part of the climate-neutral and circular infrastructure programme. These are supported by buyer groups for the procurement angle. The national buyer group for ICT has been linked to the Circular and Fair ICT Pact, initiated by the Netherlands, together with seven other countries.

An increasing number of circular procurement best practices are shared as part of a free online SPP criteria tool. The Netherlands promotes the use of internal carbon pricing, especially in the infrastructure sector. In addition, a growing number of organisations use the Dutch CO_2 Performance Ladder, which provides both a procurement tool and a plan–do–check–act management system. This approach speeds up carbon emission reduction in companies and governments certified on this ladder, including (at the higher levels) emissions resulting from procurement. This provides a powerful impetus for circular procurement.

To boost political support for sustainable (and circular) procurement, a new political manifesto is being drawn up that focuses on boosting SPP, and providing support and

([3]) European Commission, 'Proximity and social economy ecosystem', European Commission website, https://single-market-economy.ec.europa.eu/sectors/proximity-and-social-economy_en.

([4]) Circular Economy Stakeholder Platform (https://circulareconomy.europa.eu/platform/en/strategies).

([5]) Ministry of Infrastructure and Water Management, *National Circular Economy Programme 2023–2030*, 2023, https://www.government.nl/documents/reports/2023/09/27/national-circular-economy-programme-2023-2030.

([6]) Ministry of Infrastructure and Water Management, *National Agreement on the Circular Economy*, 2016, https://www.government.nl/documents/discussion-documents/2017/01/24/national-agreement-on-the-circular-economy.

creating a stronger foundation for SPP, within signatory organisations.

The EU Ecolabel and the eco-management and audit scheme

The number of EU Ecolabel product groups and the number of eco-management and audit scheme (EMAS)-licensed organisations in each country provide some indication of the extent to which the private sector and national stakeholders in that country are actively engaged in the transition to a circular economy. The EU Ecolabel is awarded to products with best-in-class environmental performance. EMAS is a voluntary environment management scheme aimed at reducing the environmental impacts of organisations.

As of September 2024, the Netherlands had 2 019 products out of 98 977 and 106 licences out of 2 983 registered in the EU Ecolabel scheme , which is an increase from previous years ([7]). One organisation from the Netherlands is currently registered in EMAS, the same as in October 2021 ([8]).

While no circular-economy-specific priority actions were suggested in the 2022 report, the Netherlands has made progress on priority actions suggested for the circular economy in previous reports. The country has introduced a wide-ranging and comprehensive policy framework and has successfully included local and regional authorities in the process.

Waste management

Turning waste into a resource is supported by:

- addressing the full life cycle of products, from conception to end of life, by setting requirements on the design of products to ensure that they are more sustainable;
- fully implementing EU waste legislation, which includes the waste hierarchy, the obligation to ensure separate collection of waste, landfill diversion targets, etc.;
- reducing waste generation per capita and in absolute terms;
- increasing the recycling rates of waste containing critical raw materials, with a view to reducing dependencies and building resilient value chains, and stimulating demand for recycled content in all products;
- limiting energy recovery to non-recyclable materials; and
- phasing out landfilling of recyclable or recoverable waste.

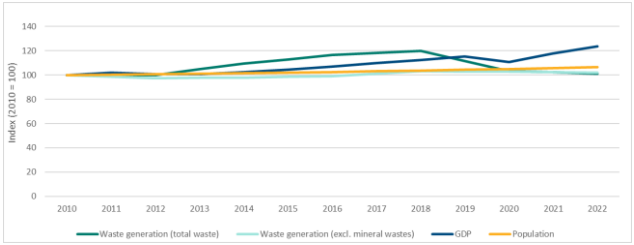
One of the main objectives of the EU Waste Law is to decouple economic growth from its environmental impacts.

The EU's approach to waste management is based on the waste treatment hierarchy: prevention, preparing for reuse, recycling, recovery and, as the least preferred option, disposal (which includes landfilling and incineration without energy recovery).

All legislative proposals in the field of waste management put forward by the Commission since 2021 are intended to encourage Member States to promote better product design, to require producers to cover the costs of managing the waste resulting from their products and to ensure that waste is managed at the higher levels of the waste hierarchy.

The total amount of waste generated in the Netherlands was increasing until 2018, when it began to decrease significantly (Figure 3). This trend is primarily driven by dredging spoils included in the mineral waste categories. Without those, the overall waste generation trend would stabilise, and from 2020 onward a slight decoupling of total waste generation from economic growth could be observed.

Figure 3: Generation of waste (total and excluding major mineral wastes), population and GDP, 2010–2022



Sources: Eurostat, 'GDP and main components (output, expenditure and income)', nama_10_gdp, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/nama_10_gdp__custom_9301905/default/table; Eurostat, 'Generation of waste by waste category, hazardousness and NACE Rev. 2 activity', env_wasgen, last updated 30 September 2024, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/env_wasgen/default/table?lang=en; Eurostat, 'Population change – Demographic balance and crude rates at national level', demo_grind, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/demo_gind/default/table?lang=en&category=demo.demo_ind.

([7]) European Commission, 'EU Ecolabel facts and figures', European Commission website, http://ec.europa.eu/environment/ecolabel/facts-and-figures.html.

([8]) As of October 2024. European Commission, 'Eco-management and audit scheme (EMAS)', European Commission website, November 2021, http://ec.europa.eu/environment/emas/emas_registrations/statistics_graphs_en.htm.

Critical raw materials

The national circular material plan (NCEP) ([9]) will come into force in 2025. It focuses on waste management and minimum standards for the quality and methods of recycling of critical raw materials from waste streams.

Construction and demolition waste

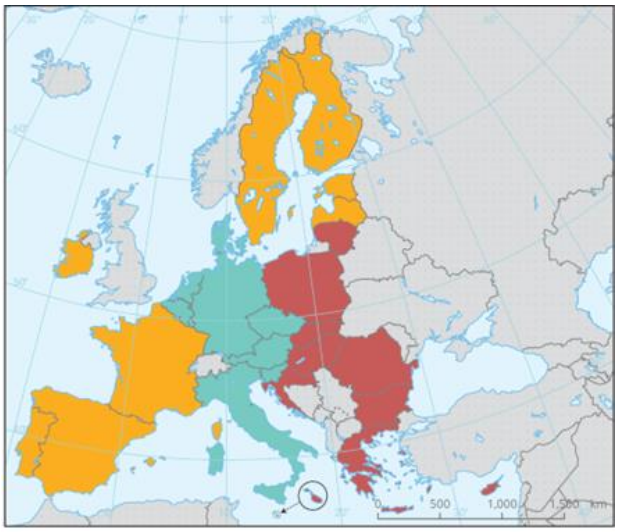
Construction and demolition waste accounts for almost 40 % of all waste generated in the EU. A recent study ([10]) by the Joint Research Centre shows that preparing for reuse and recycling operations are preferred over incineration and landfilling from an environmental perspective for most of the individual fractions of construction and demolition waste. However, the economics are often not right to favour preparing for reuse and recycling over incineration and landfilling. If available technology were to be applied, it is estimated that the increase in preparing for reuse and recycling would lead to an additional 33 Mt of GHG emission savings annually (more than, for example, the combined annual GHG emissions from Estonia, Latvia and Luxembourg).

The rate of recycling and preparation for reuse of mineral construction and demolition waste in the Netherlands in 2022 was high, at 99.3 % compared with the EU average of 79.8 %. Construction and demolition waste is collected separately at construction sites. In the Netherlands, the vast majority of building and construction waste is recycled. The national policy targets separate raw material with minimal requirements for recycling with the aim of ensuring recycling higher up the value chain.

Boosting implementation – the 2023 *Waste Early Warning Report*

This section focuses on the management of municipal waste ([11]), for which EU law sets mandatory recycling targets. In June 2023, the Commission published the *Waste Early Warning Report* ([12]) identifying the general trends in waste management and the Member States at risk of missing 2025 waste targets (see Figure 4). The Netherlands is not at risk of missing the municipal waste target or the packaging waste target.

Figure 4: Member States' prospects of meeting the preparing for reuse and recycling targets for municipal waste and packaging waste



- Member States not at risk of missing the 55 % preparing for reuse and recycling target for municipal waste and the 65 % recycling target for packaging waste
- Member States at risk of missing the preparing for reuse and recycling target for municipal waste but not at risk of missing the recycling target for packaging waste
- Member States at risk of missing both targets
- Outside coverage

Source: European Environment Agency (EEA), 'Many EU Member States not on track to meet recycling targets for municipal waste and packaging waste', briefing No 28/2022, Copenhagen, 2023. Reference data © ESRI.

Under certain conditions, EU waste legislation enables some Member States to postpone the deadlines for reaching certain waste management targets for municipal and packaging waste. Member States that want to use this possibility have to notify the Commission 24 months in advance of the deadline and submit an implementation plan laying down the steps they envisage to reach the postponed targets within a new time frame. Regarding the

([9]) https://www.rijksoverheid.nl/onderwerpen/circulaire-economie/nederland-circulair-in-2050.

([10]) European Commission: Joint Research Centre, *Techno-economic and environmental assessment of construction and demolition waste management in the European Union*, Publications Office of the European Union, Luxembourg, 2024, https://publications.jrc.ec.europa.eu/repository/handle/JRC135470.

([11]) Municipal waste consists of (i) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, biowaste, wood, textiles, packaging, waste electrical and electronic equipment, waste batteries and accumulators, and bulky waste, including mattresses and furniture; and (ii) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households (Directive 2008/98/EC, Article 3.2b).

([12]) https://environment.ec.europa.eu/publications/waste-early-warning-report_en.

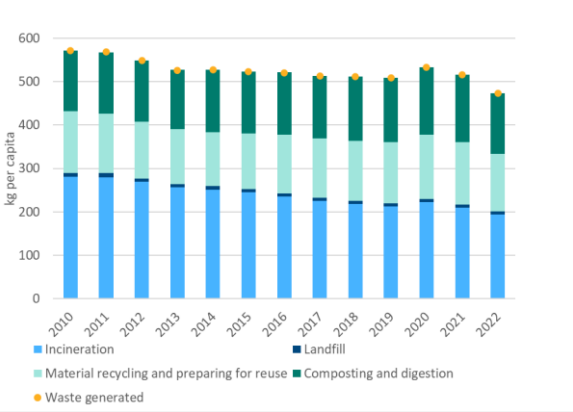
2025 targets, 11 Member States, not including the Netherlands, have used this prerogative.

In the *Waste Early Warning Report*, the Commission recommended that Member States accelerate their efforts to improve their recycling performance. The Commission is, on one hand, working together with the national authorities and stakeholders to speed up the implementation of measures necessary to meet the targets, including through dedicated financing. On the other hand, the Commission is pursuing enforcement actions against those Member States that, based on data submitted to the Commission, do not achieve the targets of the Waste Framework Directive ([13]), the Packaging and Packaging Waste Directive ([14]) and the Directive on Waste Electrical and Electronic Equipment ([15]).

Municipal waste

Municipal waste generation in the Netherlands decreased between 2010 and 2022 (Figure 5). In 2022, the country generated 473 kg of municipal waste per capita, which is significantly below the estimated EU-27 average of 513 kg per capita.

Figure 5: Municipal waste management and recycling (including preparation for reuse), 2010–2022

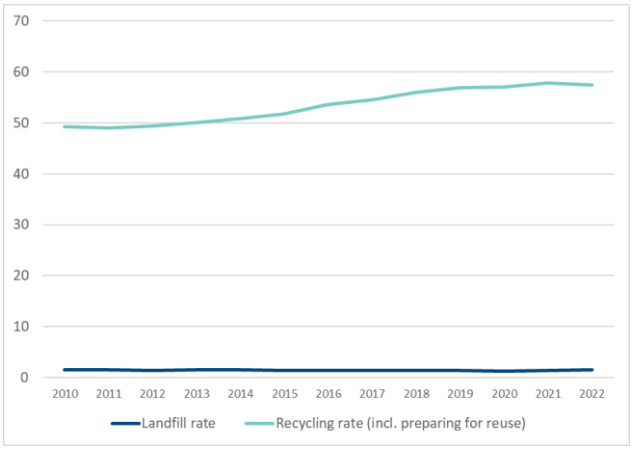


NB: As of the reference year 2020, new reporting rules applied for calculating recycling of municipal waste pursuant to the targets set out in Article 11.2(c–e) of Directive 2008/98/EC. However, it is unclear based on the information available whether these new reporting rules have been implemented in the Netherlands yet.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

The rate of preparing for reuse and recycling of municipal waste in the Netherlands has increased slightly in recent years (Figure 6), while at the same time the incineration rate has decreased (see Figure 5). In 2022, the rate of preparing for reuse and recycling was 58 %, which is slightly above the estimated EU-27 average of 49 % in the same year. The incineration rate decreased by 8 percentage points to 41 % in 2022. The landfill rate remained below 2 % throughout the time frame considered (Figure 6).

Figure 6: Recycling (including preparation for reuse) and landfill rates (%), 2010–2022



NB: Note that the data slightly differ from the data reported by the Dutch authorities to show compliance with the preparing for reuse and recycling target of 55 % to be met by 2025, as set out in the Waste Framework Directive. The Netherlands reported a (provisional) preparing for reuse and recycling rate in response to the target that was in the range of 1–5 percentage points below the (voluntary) data shown in the figure for the reference year 2022. These data are still awaiting final validation by Eurostat.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

Packaging waste

Packaging waste generation in the Netherlands has stagnated since 2010 (Figure 7). The country generated 169 kg per capita in 2022, which is slightly below the estimated EU average of 186 kg per capita in the same year ([16]). The higher amounts of wooden packaging in 2015–2017 can be explained by a change in the reporting method for repaired wooden packaging in 2015 and again in 2018.

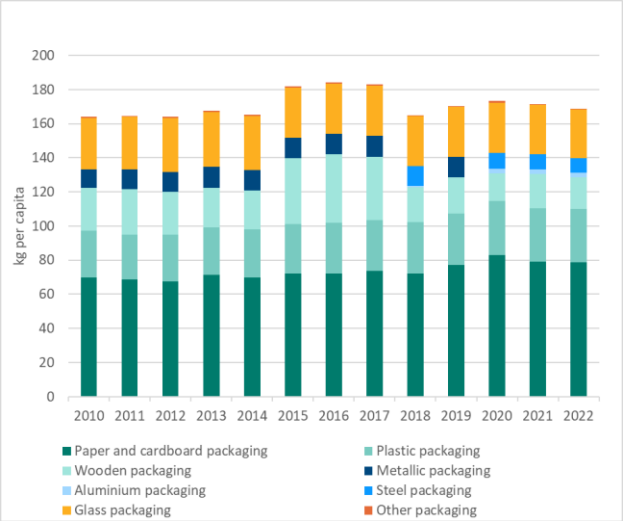
([13]) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, Directive - 2008/98 - EN - Waste framework directive - EUR-Lex.

([14]) European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste (OJ L 365, 31/12/1994, p. 10–23), Directive - 94/62 - EN - EUR-Lex.

([15]) Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (OJ L 197, 24.7.2012, p. 38), Directive - 2012/19 - EN - EUR-Lex.

([16]) The EU average might have been influenced by not all Member States fully applying the reporting rules for packaging waste set out in Commission Implementing Decision (EU) 2019/665.

Figure 7: Packaging waste generation, 2010–2022

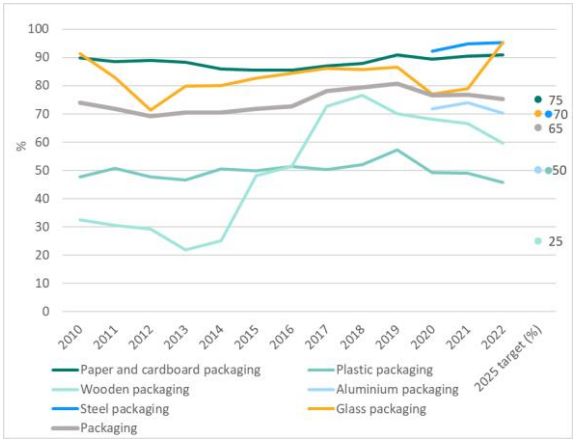


NB: As of the reference year 2020, the Netherlands applied the new calculation rules for calculating recycled packaging waste pursuant to Article 6c of Directive 94/62/EC.

Source: Eurostat, Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC__custom_842634/default/table?lang=en.

The country's overall packaging waste recycling rate, as well as the recycling rates for paper/cardboard and glass packaging, were already above the 2025 target in 2010 (Figure 8). The overall recycling rate has stagnated, and in 2022 was 75 %. The overall recycling rate is mainly influenced by paper and cardboard, as this constitutes the largest share of recyclable waste. In 2020, the recycling rates dropped for all materials, which slightly reduced the overall recycling rate and can be attributed to the application of the new calculation points. The trend for wooden packaging recycling shows a significant increase from 2014 to 2018, when it began to decrease. This was due to the introduction of wooden packaging to the measurements in the reference year 2015. From 2020 onwards, it was mandatory to report steel and aluminium packaging separately. The recycling rates of both fractions exceeded the 2025 target.

Figure 8: Packaging waste recycling rates (%), 2010–2022



Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC__custom_842634/default/table?lang=en.

In 2023 and 2024, significant attention was paid to the functioning of the packaging collection system. Since 2022, the deposit refund system for packaging waste has covered small plastic bottles and beverage cans (deposit of EUR 0.15/piece), with a national collection target of 90 % for plastic bottles (higher than the EU target of 65%). The national targets were not achieved in 2022, with a 68 % collection rate reported. This has resulted, over the last three years, in EUR 370 million in deposits not being reimbursed. The Human Environment and Transport Inspectorate announced five penalties with a potential maximum sum of EUR 140 million to improve compliance ([17]).

Policies to encourage waste prevention

Waste management plans and waste prevention programmes are instrumental to the full implementation of EU waste legislation. They set out key provisions and investments to ensure compliance with existing and new legal requirements (e.g. on waste prevention, on separate collection for certain waste streams, on recycling and on landfill targets).

In the Netherlands, the management of waste, including packaging waste, is organised at the national level through the Central Environmental Law (Wet Milieubeheer) ([18]) and the Dutch Law on Packaging Waste ([19]). Both the Dutch national waste prevention plan and the national waste management plan (NWMP) were updated to accommodate the Waste Framework Directive, amended in 2018. The NWMP also includes national targets for

([17]) https://www.ilent.nl/actueel/nieuws/2024/07/12/inleveren-plastic-flesjes-moet-aantrekkelijker-5-lasten-onder-dwangsom-voor-verpact.

([18]) European Environment Agency (EEA), *Early warning assessment related to the 2025 targets for municipal and packaging waste – Netherlands*, 2022, https://www.eea.europa.eu/publications/many-eu-member-states/early-warning-assessment-related-to.

([19]) Ministerie van Infrastructuur en Waterstaat, 'Besluit beheer verpakkingen 2014', Overheid.nl website, 2021, accessed 16 December 2024, https://wetten.overheid.nl/BWBR0035711/2021-07-03.

packaging waste. Additionally, an action plan is in place to implement a circular economy by 2050 ([20]).

The Ministry of Infrastructure and Water Management adopted the second amendment to the 2017–2029 NWMP, entitled 'Smarter use of raw materials' (2017–2029 Landelijk afvalbeheerplan (LAP3) ([21])). In 2022, it was decided that the validity of LAP3 would be extended by two years, until the end of 2025. LAP3 will be followed by a circular materials plan in 2025. The NWMP covers both household and industrial waste and has dedicated sections for targeted waste streams (e.g. biowaste, textiles, paper and cardboard). The plan provides a set of measures to be implemented by the municipalities to improve separate household waste collection. The NWMP is complemented by sectoral plans including minimum standards for and information on cross-border transport covering 85 waste streams (Sectorplannen LAP 3, 2021). In addition, regarding packaging waste, the NWMP refers to the 2014 Packaging Management Decree and the packaging management regulations, alongside sectoral plan 41, which encompasses the packaging policy (LAP3, 2021).

The Netherlands' national waste prevention programme is a stand-alone document ([22]). Waste prevention measures are included in the NCEP published in 2016 and updated in 2023. The updated NCEP focuses on sustainable production and consumption practices, along with product reusability and repairability. The programme has three overarching strategic objectives:

— reducing the utilisation of raw materials within existing supply chains;
— transitioning away from fossil fuels, critical materials and non-sustainable resources;
— driving innovation in production methods and circular product design.

In the NCEP, priority waste streams are food waste, construction and demolition waste, hazardous waste and critical raw materials, packaging waste, electrical waste (including batteries) and bulky waste. The document outlines waste prevention measures, such as extended producer responsibility (EPR), circular design and circular purchasing, as well as measures to increase reuse.

Monitoring of the programme's implementation will be conducted by the Netherlands Environmental Assessment Agency in collaboration with seven other institutions ([23]), as part of the government's monitoring of the transition to a circular economy by 2050, with a goal of reducing the use of primary raw materials by 50 % by 2030.

EPR schemes have been implemented in the Netherlands for various product groups (electric and electronic equipment, batteries, scrap vehicles, packaging and car tyres). An EPR scheme for textiles was implemented in 2023, and the government is exploring options for other product chains.

Policies to encourage separate collection and recycling

The Dutch municipalities design their own separate waste collection systems through municipal ordinances. For residual waste and biowaste, door-to-door collection is applied throughout the whole country. By law, all municipalities should do their best to collect biowaste from all households, and around 90 % of Dutch households are served by biowaste collection services ([24]). Regarding the collection of other recyclable materials, larger cities favour collection points and municipal container parks, while smaller towns prefer door-to-door collection. Some materials are frequently collected commingled, for example plastics, metals and beverage cartons; plastics and beverage cartons; or glass and metals.

Only about 41 % of the Dutch households are incentivised to sort their waste at the source through a pay-as-you-throw system. These systems are mainly based on the volume and/or frequency of waste collection. The success of separate collection for certain materials is fading, posing a challenge for meeting the EU waste targets in the future. The Dutch authorities aim to enhance separate collection systems, especially for high-rise buildings.

Policies to discourage landfilling or incineration

A landfill ban has been in place in the Netherlands since 1995 for, among others, combustible and biodegradable waste (waste with a total organic carbon content of > 5 %), thus practically banning landfilling of mixed municipal waste. In 2018, this ban was extended to additional waste streams ([25]).

The Netherlands strongly relies on incineration for the disposal of mixed municipal waste. The Dutch disposal tax (EUR 39/t in 2024) is equal for landfilling and incineration and adjusted annually. This tax is levied on all Dutch waste, including waste that is exported for these purposes and outputs from mechanical biological treatment or sorting

([20]) https://www.government.nl/documents/reports/2023/09/27/national-circular-economy-programme-2023-2030.
([21]) https://lap3.nl/sectorplannen/ https://lap3.nl/sectorplannen/sectorplannen/verpakkingen/
([22]) https://www.rijksoverheid.nl/documenten/rapporten/2021/02/18/afvalpreventieprogramma-nederland.
([23]) https://www.pbl.nl/publicaties/werkprogramma-monitoring-en-sturing-ce-2023-2024.
([24]) National Institute for Public Health and the Environment; Dutch Ministry of Infrastructure and Water Management, information provided during the Eionet review of the draft country profile on waste management for the Netherlands, 2024. https://www.rivm.nl/en
([25]) https://wetten.overheid.nl/BWBR0009094/2024-01-01.

plants going to incineration ([26]). Overall, this disposal tax is close to the EU average of landfill taxes across those Member States applying such taxes (EUR 39–46/t).

In the 2022 EIR, the Netherlands had two priority actions. With regard to the first objective, 'to introduce new policy instruments, including economic instruments, to (i) promote waste prevention and (ii) make preparing for waste reuse and recycling more economically attractive', the Netherlands made significant progress with the comprehensive NCEP.

Regarding the second objective, 'shift reusable and recyclable waste away from incineration with energy recovery', there has been no downward trend in the volumes of waste sent for incineration.

2025 priority actions

- Further shift reusable and recyclable waste away from incineration, including through economic instruments.
- Increase the collection and recycling rate of waste electronic and electric equipment (WEEE).
- Invest in waste prevention measures to reduce the total amount of waste generated.
- Extend a pay-as-you-throw system to all households, and fully introduce the cost-coverage rules as part of extended producer responsibility for packaging.

([26]) https://iplo.nl/thema/bodem/nieuws-bodem/2023/tarief-afvalstoffenbelasting-per-1-januari-2024/#:~:text=2024%3A%20%E2%82%AC%2039%2C23%20per,%E2%82%AC%2033%2C15%20per%20ton

2. Biodiversity and natural capital

Global and EU biodiversity frameworks

Biological diversity and healthy ecosystems are critical for our societies, underpin our economies and well-being and are essential for climate change adaptation and mitigation. The Kunming–Montreal global biodiversity framework (GBF), adopted in December 2022, sets comprehensive and measurable targets to tackle biodiversity loss by 2030. To implement this global framework and integrate biodiversity considerations into national decision-making, the EU – as well as all Member States – had to submit national biodiversity strategies and action plans (NBSAPs), or to communicate national targets aligned with the global targets, by the end of 2024. The EU biodiversity strategy for 2030 (BDS) aims to put EU biodiversity on a path to recovery by 2030. It sets quantified targets intended to protect and restore nature and manage ecosystems in a sustainable manner, as well as measures to enable implementation and commitments to support global biodiversity. A BDS actions tracker ([27]) and a dashboard of indicators ([28]) provide information on implementation progress. The recently adopted EU Nature Restoration Regulation ([29]) is the first EU-wide, comprehensive law of its kind and a key instrument for the EU to deliver on the global biodiversity targets for 2030. It lays down an overarching objective at the EU level to put in place effective restoration measures on 20% of EU land and sea by 2030 and for all ecosystems in need of restoration by 2050. To achieve this, it sets binding targets for Member States to restore and maintain ecosystems, as well as an effective implementation framework based on national restoration plans.

The BDS is the main instrument used by the EU to deliver on its obligation under the GBF. The Commission has submitted to the Convention on Biological Diversity (CBD) (tbc)] its report on GBF-aligned EU targets that stem from the BDS and from other policy instruments under the European Green Deal.

Member States' NBSAPs need to provide coherent frameworks for national delivery on the global and EU 2030 biodiversity targets. In line with the global obligations, NBSAPs should also include a biodiversity financing plan and a capacity-building plan, based on needs assessments, as well as an overview of the national indicators used to measure progress.

In 2020, the Netherlands launched a national programme for strengthening biodiversity ([30]) that builds on the BDS and strives to achieve 100 % of the objectives of the Birds and Habitats Directives by 2050. It identifies goals for 2030 that are reflected in more than 100 measures, each with corresponding indicators, priorities, deadlines, verification means, tools and responsible entities. The Netherlands has not yet submitted to the CBD an updated NBSAP or national targets aligned with the GBF. This programme was launched under the previous government and, inter alia, builds on the national programme for rural areas (Nationaal Programma Landelijk Gebied), and aims to improve nature, soil and water quality and combat climate change. The new government that came into office in 2024 has scrapped the national programme for rural areas and cut the budget for environmental measures in rural areas by 80 %. It is unclear at this stage whether and by when the programme will be replaced to achieve the environmental targets.

The Dutch government did not submit a NBSAP and did thus not respect its international commitment as regards the GBF.

The EU aims to allocate to biodiversity objectives at least 7.5 % of annual spending under the EU budget in 2024, rising to 10 % in 2026 and 2027. For details on biodiversity financing and investments in the Netherlands, see Chapter 5.

2025 priority action

- Submit to the CBD an updated NBSAP or national targets following the adoption of the Kunming-Montreal Global Biodiversity Framework.

([27]) EU Biodiversity Strategy Actions Tracker (https://dopa.jrc.ec.europa.eu/kcbd/actions-tracker/).

([28]) EU Biodiversity Strategy Dashboard (https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1).

([29]) Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024), http://data.europa.eu/eli/reg/2024/1991/oj; see also the Commission web page on the law (https://environment.ec.europa.eu/topics/nature-and-biodiversity/nature-restoration-law_en).

([30]) https://www.rijksoverheid.nl/documenten/kamerstukken/2020/10/16/kamerbrief-programma-versterken-biodiversiteit.

Nature protection and restoration – Natura 2000

Natura 2000 ([31]), the largest coordinated network of protected areas in the world, is key to the achievement of the objectives set out in the Birds and Habitats Directives. These objectives are to ensure the long-term protection, conservation and survival of Europe's most valuable and threatened species and habitats and the ecosystems they underpin. Key milestones towards meeting the objectives of the Birds and Habitats Directives are (i) the setting up of a complete and coherent Natura 2000 network; (ii) the designation of sites of community importance (SCIs) as special areas of conservation (SACs) ([32]); and (iii) effective management of all Natura 2000 sites through the setting of site-specific conservation objectives and measures.

Setting up a complete and coherent network of Natura 2000 sites

The setting up of a complete and coherent network of Natura 2000 sites is a cornerstone of the EU's international commitments, under the BDS and GBF, to legally protect a minimum of 30 % of its land area and 30 % of its sea area.

Meeting these commitments requires the full implementation of Article 3 of the Habitats Directive. The Natura 2000 network should represent a complete and coherent ecological network composed of sites hosting natural habitat types and species of community interest. The Natura 2000 network enables the natural habitat types and the species' habitats concerned to be maintained or, where appropriate, restored to a favourable conservation status in their natural range.

The Netherlands hosts 52 habitat types ([33]) and 80 species ([34]) covered by the Habitats Directive. The country also hosts populations of 70 bird taxa listed in the Birds Directive Annex I ([35]).

In 2023, 14.7 % of the national land area of the Netherlands was covered by Natura 2000 sites (EU coverage: 18.6 %), with special protection areas (SPAs) classified under the Birds Directive covering 12.8 % (EU coverage: 12.8 %) and SCIs and SACs under the Habitats Directive covering 8.3 % and 9.9 %, respectively (totalling 10.06 %) (EU coverage: 14.3 %) of the Netherlands' territory. The coverage of the Dutch marine part of the North Sea by Natura 2000 sites is 16 456 km^2 (26 % of the Dutch marine area) (EU coverage: 10.7 %) ([36]).

The latest assessment of the SCIs in the Natura 2000 network shows that there are potential insufficiencies in designation (even though there is no need to designate additional sites), as some habitats and species do not appear in the designation decrees for some sites. The amendment decree covering 100 SACs has been published, yet its adoption has been pending since 2018 due to several ongoing appeal cases. In addition, the coverage by the network of three species should be ensured by adding them to the standard data forms of the relevant sites. As regards SPAs, while good progress has been made (with a new site designated on 8 December 2021), the classification of one marine site is still pending. Furthermore, a number of terrestrial SPAs are not designated for breeding populations of meadow bird species that are present in high numbers on the sites, such as the black-tailed godwit. In light of the infringement procedure on meadow birds (INFR(2024)4014), launched in July 2024, additional SPAs would need to be classified for (breeding) populations. Therefore, the Netherlands still has to complete its Natura 2000 network, in particular its marine network and its SPA network.

Considering both Natura 2000 and other nationally designated protected areas, the Netherlands legally protects 22.7 % of its terrestrial areas (EU-27 average: 26.1 %) and 26.8 % of marine areas (EU-27 average: 12.3 %). It strictly protects 1 % of terrestrial and marine areas ([37]).

Noteworthy is the transformation of Millingerwaard, an area that is located in the Natura 2000 site Rijntakken. This public–private partnership project successfully

([31]) Natura 2000 comprises sites of community importance (SCIs), designated pursuant to the Habitats Directive, as well as special protection areas (SPAs), classified pursuant to the Birds Directive. Numbers of protected areas in Figure 7 do not add up to the total of SCIs plus SPAs, because some SCIs and SPAs overlap. An SAC is an SCI designated by a Member State.

([32]) SCIs are designated pursuant to the Habitats Directive, whereas SPAs are designated pursuant to the Birds Directive. Figures of coverage do not add up because some SCIs and SPAs overlap.

([33]) EEA, 'Number of habitats and species per Member State', Article 17 dashboard, Annex I total, 19 December 2019, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species

([34]) EEA, 'Number of habitats and species per Member State', Article 17 dashboard, 19 December 2019, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species.

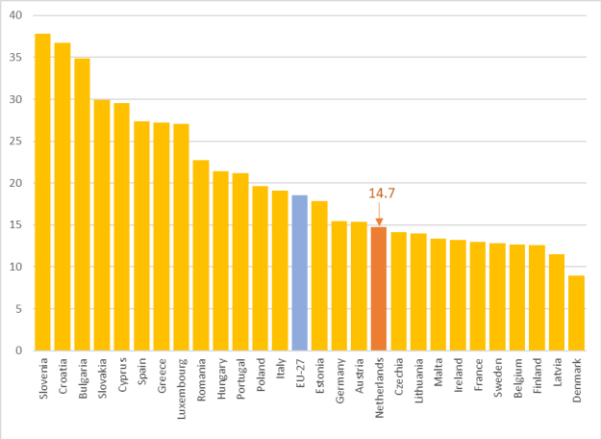
([35]) EEA, 'Winter population trends', Article 12 dashboard, last updated 11 May 2023, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-12-national-summary-dashboards/general-information-on-bird-species-populations.

([36]) https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1.

([37]) Eurostat dataset env_bio4, protected area percentage for 2022, accessed March 2025, https://ec.europa.eu/eurostat/databrowser/view/env_bio4/default/table?lang=en.

reconciled the different interests of all parties to allow the conversion of intensively farmed land for large-scale nature development to provide protection for citizens that need to be evacuated frequently due to the flooding of the nearby river Waal. The project was selected as a finalist for the coveted Natura 2000 Award in 2024, and is regarded as an excellent practical example of the benefits of the Natura 2000 network ([38]).

Figure 9: Natura 2000 terrestrial protected area coverage per Member State (%), 2023



Source: European Environment Agency (EEA), 'Natura 2000 Barometer', 2023 data, accessed March 2025, https://www.eea.europa.eu/data-and-maps/dashboards/natura-2000-barometer.

Designating special areas of conservation and setting site-specific conservation objectives and measures

In order to ensure that SCIs contribute to the objectives of the Habitats Directive, Member States must designate them as SACs, setting site-specific conservation objectives based on the ecological needs of the species and habitats present on the sites. The site-specific conservation objectives must be defined in terms of attributes and targets that cover the properties of the feature of interest that are necessary to describe its condition as either favourable or unfavourable. These objectives must address the key pressures and threats present on the site. Article 6 of the Habitats Directive requires Member States to establish and implement conservation measures for the realisation of the objectives of the site.

The six-year deadline set by the Habitats Directive to designate SCI as SAC and establish appropriate conservation objectives and measures has expired for two sites in the Netherlands.

Overall, three SCIs have not yet been designated as SACs. Definitive site-specific conservation objectives have been established for all sites, except for those where designation is still pending. Two of them already have draft objectives, while for the third site where the six-year deadline has not yet expired there are no objectives yet.

2025 priority actions

- Complete the Natura 2000 site designation process.
- Ensure the effective implementation of Natura 2000 management plans and sufficient administrative capacity and financing for both Natura 2000 and the implementation of the Nature Restoration Regulation. Ensure the implementation of Prioritised Actions Framework 2021-2027 (PAFs)..
- Enhance efforts to collect reliable data on the conservation status of habitats and species as well as their prevalence at the site level. In view of this, consider the creation of a body in charge of monitoring and reporting, to ensure that data are not provided only ad hoc on a contract basis.

Recovery of species

One objective set by the BDS is that, by 2030, there should be no further deterioration in conservation trends or the status of any protected species. The BDS also states that Member States should ensure that at least 30 % of species not currently in favourable conservation status achieve that status or show progress towards doing so (e.g. by exhibiting positive population dynamics or stable or increasing range and habitat size), by 2030. According to the European Environment Agency (EEA), based on reporting required under Article 17 of the Habitats Directive, a quarter of species in the EU were of good conservation status as of 2018 ([39]).

One of the primary objectives of the Habitats Directive is the maintenance of or restoration to favourable conservation status of all species of community interest. Moreover, the Birds Directive also aims to ensure that all wild birds in the EU enjoy a secure status. In order to achieve these objectives, it will be necessary to address key pressures and threats. The Birds Directive and the Habitats Directive lay down a framework of species protection rules and rules on the conservation of habitats and species in order to combat these threats.

([38]) https://environment.ec.europa.eu/news/transformation-millingerwaard-intensive-agriculture-and-clay-extraction-natural-flood-protection-2024-03-14_en.

([39]) EEA, *State of Nature in the EU: Results from reporting under the Nature Directives* (2013–2018), Publications Office of the European Union, Luxembourg, 2020, https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020.

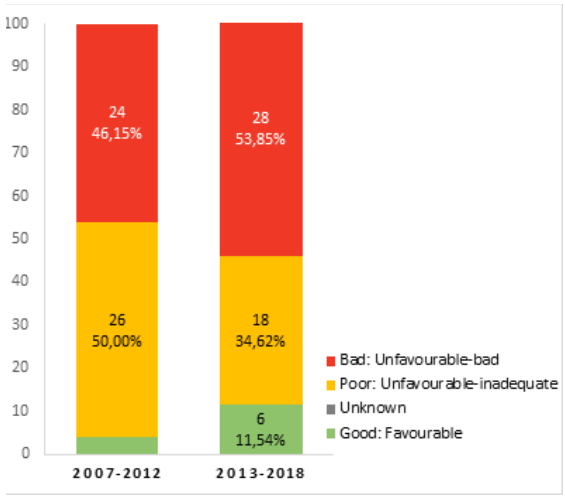
Under Article 17 of the Habitats Directive, Member States are required to report on the conservation status of habitats and species every six years. The current reporting cycle, covering 2019–2024, is due for submission in July 2025. Figures 10 and 11 show the latest available data on conservation status.

The results of reports under Article 17 of the Habitats Directive and Article 12 of the Birds Directive on progress towards maintaining or restoring the favourable conservation status of species and habitats are key to measuring the performance of Member States.

According to the report submitted by the Netherlands on the conservation status of habitats and species covered by the Article 17 of the Habitats Directive for 2013–2018 ([40]), the share of assessments for habitats with a good conservation status in 2018 is more than the 3.85 % reported during the previous reporting period (2007–2012). As regards protected species, the share of assessments of good conservation status in 2018 was 26.25 %, more than the 22.78 % reported in the previous reporting period. The shares of assessments of poor or bad conservation status in 2018 were 39 % and 30 %, respectively (5 % are unknown), and are mostly wetland dependant. Of the forest habitats protected under the EU Nature Directives, none have a favourable conservation status. As far as birds are concerned, 58 % of the breeding species showed short-term increasing or stable population trends (for key wintering species, this figure was 62 %).

At the same time, the share of habitats with a bad conservation status has increased to 53.85 %, and the share of assessments for species of bad conservation status has decreased to 38.75 %. The main pressures are agriculture, human-induced changes in water regime and natural succession ([41]).

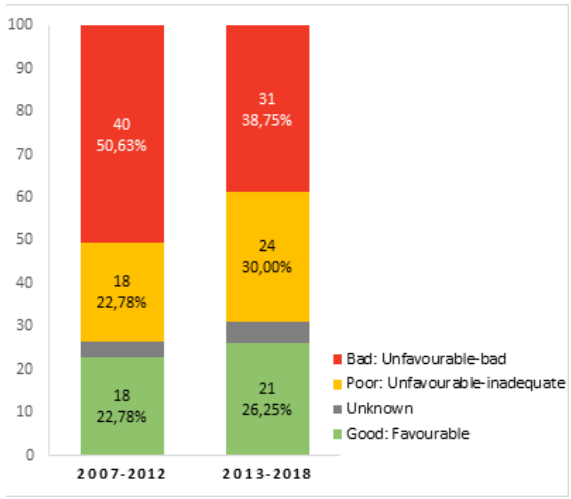
Figure 10: Assessments of conservation status of habitats for the 2007–2012 and 2013–2018 reporting periods



Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed in February 2025, https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived.

NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Figure 11: Assessments of conservation status of species for the 2007–2012 and 2013–2018 reporting periods



Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed in February 2025, https://www.eea.europa.eu/en/analysis/maps-and-

([40]) https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/conservation-status-and-trends.

([41]) The Netherlands indicates that the pressures under 'natural processes' is mainly due to 'natural succession'; this exerts pressures because succession is accelerated due to high nitrogen deposition. The country also indicates that 'human-induced changes to the water regime' relate to abstraction from groundwater, surface water or mixed water, as well as agricultural activities generating diffuse pollution to surface water or groundwater. In addition, the Netherlands states that invasive species and climate change, although not in the top three pressures, are also very relevant, because they are hard to deal with.

charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived.

NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

The Netherlands made minor progress in improving the conservation status of habitats and species, and as a result the percentage of Annex I habitat types with a favourable status tripled (from two types to six types) compared with the previous reporting period under Article 17. With a total of 88 % of habitat types without a favourable conservation status, the Netherlands is still very far behind. At the same time, while there was a considerable decrease in the percentage of species with a bad status, dropping from over 50 % to below 39 %, the trend for habitats was the opposite, as the percentage with a bad status increased from 46 % to 54 %. One main reason for the deterioration of habitats is the continued very significant pressure from agriculture leading, for instance, to acidification and/or overfertilisation. In 2019 alone, 80 % of unused nitrogen (equal to 419 million kilograms) leached to the environment ([42]). In particular, excessive nitrogen deposition is affecting many sensitive habitats protected under the directive, from bogs to forests ([43]), as well as changes in the water regime (drainage and/or pollution). In the case of birds, the Article 12 report indicates a minimal 1 % improvement in species with an increasing population trend, while the population of 5 % more species is decreasing. This is in particular of major concern for meadow birds, dependent on the agricultural landscape, and for which the Netherlands is a key breeding and wintering area. By 2020, the breeding population of the flagship species and national bird, the black-tailed godwit, had dropped by 50 % since 2001. An EU pilot investigation was launched in 2017 on the decline of meadow birds and the alleged insufficiency of the measures taken. According to a 2021 report by the Dutch Court of Audit, the decline has still not been halted despite measures being put in place and eight times more budget being made available to reverse the birds' continued declining population trend ([44]). The Court of Audit's report points to a major weakness: most measures are financial in nature and based on voluntary uptake by farmers. This means that the measures implemented are not necessarily the best. On this basis and based on the latest scientific insights on meadow birds' species in the Netherlands, notably the continuing decline of meadow bird populations, the Commission decided to open an infringement procedure on 24 July 2024, based on Articles 2, 3 and 4 of the Birds Directive.

In 2022 the Commission also started an infringement case concerning the Netherlands' failure to comply with its obligations under the Habitats Directive to monitor bycatch of harbour porpoises by fishing vessels.[45]

2025 priority action

- Reinforce action for habitats and species with unfavourable conservation status through, for example, restoration measures, increased connectivity, better policy coordination and integration, and increased funding.

Recovery of ecosystems

Agricultural ecosystems

The BDS works alongside the common agricultural policy (CAP) to support the transition to sustainable agriculture.

The strategy has set five common agriculture-related targets for 2030, namely to:

— reduce by 50 % the overall use of – and risk from – chemical pesticides;
— reduce by 50 % the use of more hazardous pesticides;
— reduce by 50 % losses of nutrients from fertilisers (which will result in a 20 % reduction in the use of fertilisers) while ensuring that there is no deterioration of soil fertility;
— restore at least 10 % of agricultural area to have high-diversity landscape features; and
— increase the area under organic farming to at least 25 %.

The "Vision for agriculture and food"([46]), adopted by the European Commission in February 2025, sets a roadmap to an agri-food system that is attractive, competitive, sustainable and fair for current and future generations.

([42]) https://longreads.cbs.nl/nederland-in-cijfers-2021/hoeveel-stikstof-produceert-de-veehouderij/.

([43]) Scientific reports show that 17 habitat types are 'sensitive' to nitrogen and 28 habitat types are considered 'very sensitive' to nitrogen (Wamelink, W., van Dobben, H., van der Zee, F. et al., *Overzicht van kritische depositiewaarden voor stikstof, toegepast op habitattypen en leefgebieden van Natura 2000*, Wageningen University & Research, 2023, https://edepot.wur.nl/633179).

([44]) Partly as result of the Water Framework Directive, and related directives, such as the Nitrates Directive, water quality improved significantly, as did biodiversity in the water; see H_2O, 'Eindelijk goed nieuws over biodiversiteit: diversiteit watergebonden insecten neemt toe', H_2O website, 23 August 2021, https://www.h2owaternetwerk.nl/h2o-actueel/eindelijk-goed-nieuws-over-biodiversiteit-diversiteit-watergebonden-insecten-neemt-toe.

([45]) INFR(2021)4062.

([46]) https://agriculture.ec.europa.eu/overview-vision-agriculture-food/vision-agriculture-and-food_en.

To ensure a sustainable future for EU agriculture, it is crucial that these four priority areas are pursued together, and that public and private support are adequately targeted toward this objective.

The CAP and national CAP strategic plans (SPs) are key instruments to facilitate and strengthen the efforts of European farmers to protect biodiversity and the environment at large. The Commission approved Member States' SPs in 2022 for the programming period 2023–2027. The CAP is the largest source of funding for contributing to the implementation of EU environment policy, this is particularly true for biodiversity. SPs should continue to support the protection of soil, water, air quality and biodiversity.

While certain CAP result indicators focus on interventions favouring sustainable agriculture practices that regenerate ecosystems, the impact of these measures is difficult to be assessed ex ante. The eco-schemes, agri-environmental measures and climate commitments, as well as investments related to natural resources and biodiversity, are voluntary for farmers. However, at the level of Member States, at least 25 % of the funding allocation provided for must be reserved for each calendar year from 2023 to 2027 for eco-schemes.

The utilised agricultural area in the Netherlands increased from 1 841 600 ha in 2012 to 1 845 750 ha in 2015 and decreased to 1 804 370 ha in 2022 ([47]).

Landscape features are small fragments of non-productive and typically – but not exclusively – semi-natural vegetation present in or adjacent to agricultural land. They provide ecosystem services and support for biodiversity. The indicator 'share of agricultural land covered with landscape features' is the ratio between the area covered by landscape features and the area covered by agricultural land. Based on the Land Use/Cover Area Frame Survey landscape features estimates, the share of agricultural land covered by non-productive landscape features in the Netherlands is 7.2 %, above the EU average. At the EU level, landscape features cover 5.6 % of agricultural land.

In 2024, the CAP basic regulations were amended ([48]) regarding, inter alia, the standards for good agricultural and environmental condition of land. These changes removed the obligation for farmers benefiting from CAP area-related support to have a minimum share of 3–4 % of non-productive area or landscape features in their farms. The amended regulations do not remove the obligation under the GAEC 8 to maintain existing landscape features and set out, however, an obligation for Member States to establish and provide support for eco-schemes covering practices for the maintenance of non-productive areas, such as land lying fallow, and for the establishment of new landscape features on arable land.

The recently adopted Nature Restoration Regulation focuses on the restoration of agricultural ecosystems and requires Member States to put in place measures that aim to achieve an increasing trend at the national level in at least two out of three indicators for agricultural ecosystems ([49]). One of these indicators is the 'share of agricultural land with high-diversity landscape features'.

Organic farming practices are highly beneficial to biodiversity. As shown in the Figure 12, it is estimated that 4.44 % of the Netherlands' agricultural land area is used for organic farming. This is the fifth worst result in the EU and substantially lower than the EU average of 10.50 % ([50]). The Netherlands is not sufficiently contributing to achieving the target of 25 % of the EU's agricultural land being used for organic farming by 2030.

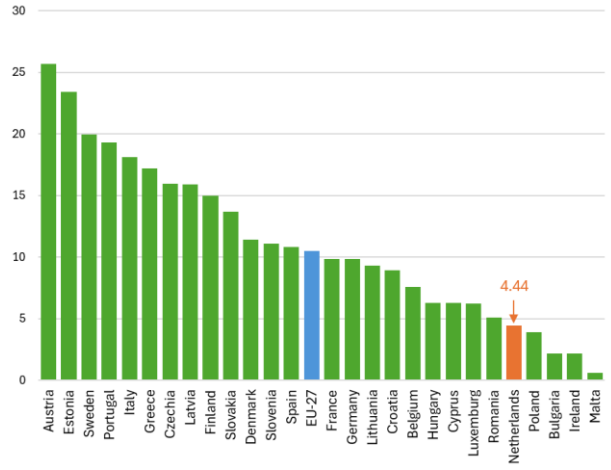
([47]) Eurostat, 'Utilised agricultural area by categories', tag00025, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/tag00025/default/table?lang=en.

([48]) Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP strategic plans, review of the CAP strategic plans and exemptions from controls and penalties (OJ L, 2024/1468, 24.5.2024), http://data.europa.eu/eli/reg/2024/1468/oj.

([49]) The three indicators are 'grassland butterfly index', 'stock of organic carbon in cropland mineral soils' and 'share of agricultural land with high-diversity landscape features'.

([50]) This is based on the latest available information from Eurostat, which is currently under review; European Commission, *Agriculture biologique au sein de l'union européenne*, factsheet, Brussels, 2024, https://agriculture.ec.europa.eu/document/download/c67458ed-ec50-4762-ae68-341763ab93c2_fr?filename=factsheet-organic-farning_fr.pdf&prefLang=en.

Figure 12: Share of total utilised agricultural area occupied by organic farming per Member State (%), 2022



Source: Eurostat, 'Area under organic farming', sdg_02_40, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/sdg_02_40/default/table?lang=en.

2025 priority actions

- Step-up efforts to further reduce nitrogen deposition, in particular in Natura 2000 sites with nitrogen-sensitive species and habitats.
- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of the Netherlands.
- Implement and scale up the uptake of organic farming practices.

Soil ecosystems

Soil is an essential, finite and extremely fragile resource. Its increasing degradation poses a threat to EU food security and climate resilience, adaptation and mitigation.

The EU soil strategy, adopted in November 2021, aims to support soil protection, sustainable soil management and the restoration of degraded soils to achieve the Green Deal objectives as well as land degradation neutrality by 2030.

This entails:

— preventing further soil degradation;
— making sustainable soil management the new normal;
— taking action for ecosystem restoration.

The proposed directive on soil monitoring and resilience ([51]) aims to introduce the first comprehensive legislation on the protection of all soils in the EU. Should the directive be adopted, Member States will have to transpose it into national legislation and implement it, starting with putting in place the governance systems and a sound monitoring framework building on existing national soil monitoring frameworks. The objective of the proposed directive is to provide better and more comparable soil health data with the view of attaining healthy soils by 2050.

Degradation of soil ecosystems encompasses several aspects. The proposed directive requires Member States to assess soil health according to a set of common indicators and to define the necessary regeneration measures. The area of soil that is sealed is an important factor in monitoring land-use change and represents an important pressure on nature and biodiversity. Other soil issues related to land degradation are soil erosion, soil compaction, loss of soil organic carbon, soil contamination, soil salinisation and the presence in soil of nitrogen and phosphorus in excess. The impact assessment accompanying the proposal, which builds on the data available in the EU Soil Observatory, points to the following soil degradation issues in the Netherlands ([52]).

The greatest contributor to the Netherlands' unhealthy soils is excessive nutrient concentrations, which impacts roughly 88 % of the total agricultural area, with 69 % of the national territory containing phosphorus concentrations above 50 mg/kg and 63 % containing nitrogen concentrations above 50 kg/ha. 16% of the national territory also experiences unsustainable soil erosion by water, wind, tillage and harvest, representing 63 % of the Netherlands' cropland area.

Grasslands

Grasslands are among the most diverse ecosystems in the EU; they can contain as many as 80 different plant species per square metre and are home to a large variety of animals, ranging from small insects, birds and rodents to large herbivores. Grasslands are essential for agriculture and livestock herding. Natural grasslands also play an important role in storing carbon. However, changes in agricultural practices and land uses have caused grasslands to disappear at an alarming rate,

([51]) Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), COM(2023) 416 final of 5 July 2023, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52023PC0416.

([52]) Commission staff working document – Impact assessment report: Annexes – Accompanying the proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), SWD(2023) 417 final of 5 July 2023, https://environment.ec.europa.eu/system/files/2023-07/IMPACT ASSESSMENT REPORT ANNEXES SWD 2023 417 part4.pdf.

making them one of Europe's most threatened ecosystems. Extensively managed grasslands include meadows, mountain pastures, dry calcareous grasslands and steppic grasslands.

According to the latest reports, all (eight) Annex I grassland habitat types present in the Netherlands have an unfavourable conservation status and only a quarter have a positive status ([53]). This is mainly due to a combination of different pressures and threats, such as agriculture (activities generating air pollution, application of fertiliser), human-induced changes in the water regime, abandonment of grassland management, or natural processes (vegetation succession). All grassland habitat types are considered sensitive or very sensitive to (impacts of excessive) nitrogen deposition ([54]).

Wetlands/peatlands

Wetlands act as water sources and purifiers; they are the planet's greatest natural carbon stores and they are crucial to agriculture and fisheries. Peatlands are a special type of wetland dominated by peat-forming plants such as *Sphagnum* mosses. Nearly all peatlands in the EU are habitat types listed in Annex I of the habitats directive. Drained peatlands under intensive agricultural use constitute only 3 % of the EU's utilised agricultural area. At the same time, they are responsible for 25 % of the greenhouse gas (GHG) emissions from the EU's agricultural sector. Restoring peatlands brings multiple benefits, as peatlands improve water retention and quality, store carbon, reduce GHG emissions and increase biodiversity.

The Netherlands hosts seven freshwater habitat types covered by the Habitats Directive and seven habitat types belonging to the group 'bogs, mires and fens'. According to the most recent report produced in accordance with Article 17 of the Habitats Directive, only 1 (out of the 14) of these habitat types has a favourable conservation status in the Netherlands. The main pressures and threats identified by the report to freshwater habitat types are agriculture (generating pollution), invasive alien species (IAS) or human-induced changes in the water regime (water abstraction); five freshwater habitat types are considered sensitive to nitrogen deposition. For bogs, mires and fens, the pressures and threats are human-induced changes in the water regime (water abstraction), mixed-source air pollution, natural processes or agriculture. All bogs, mires and fens are considered sensitive to nitrogen deposition.

Forest ecosystems

Forests are important carbon sinks, and conserving them is vital if the EU is to achieve climate neutrality by 2050. The EU forest strategy for 2030, adopted in July 2021, is a plan of actions to promote the many services that forests provide. Its key objective is to ensure healthy, diverse and resilient EU forests that contribute significantly to the achievement of the EU's biodiversity and climate ambitions. About 27 % of the forest area in the EU is covered by habitat types listed in Annex I to the Habitats Directive. Moreover, forests host several species protected under the Birds and Habitats Directives, including those for which there is a requirement to designate Natura 2000 sites and to protect breeding sites and resting places.

Several guidelines on forestry management were published in 2023. They covered biodiversity-friendly afforestation, reforestation and tree planting; closer-to-nature forest management; and defining, mapping, monitoring and strictly protecting primary and old-growth forests. Further guidance on payment schemes for ecosystems services has also been published.

In 2023, the Commission proposed a new forest monitoring law ([55]) that aims to create a comprehensive forest knowledge base, address information gaps and enable a better response to growing pressures on

([53]) nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Grasslands&country=NL&region=.

([54]) https://wetten.overheid.nl/BWBR0036751/2021-07-01.

([55]) Proposal for a Regulation of the European Parliament and of the Council on a monitoring framework for resilient European forests, COM(2023)728, 22 November 2023, https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2023)728&lang=en

forests.

Assessments show that, of the 27 % of EU forest area protected under the Habitats Directive, less than 15 % is of favourable conservation status ([56]). The share of forested areas in the EU with a bad conservation status increased from 27 % in 2015 to 31 % in 2018.

Contamination can severely reduce soil quality and threaten human health and the environment. The latest available estimates based on information from Member States ([57]) indicate that potentially polluting activities have taken or are still taking place on approximately 2.8 million sites in the EU. At the EU level, 650 000 of these sites have been registered in national or regional inventories. 65 500 contaminated sites have already been remediated. The Netherlands has registered 181 sites with either current or past potentially polluting activities and has already remediated or applied aftercare measures to 83 of these.

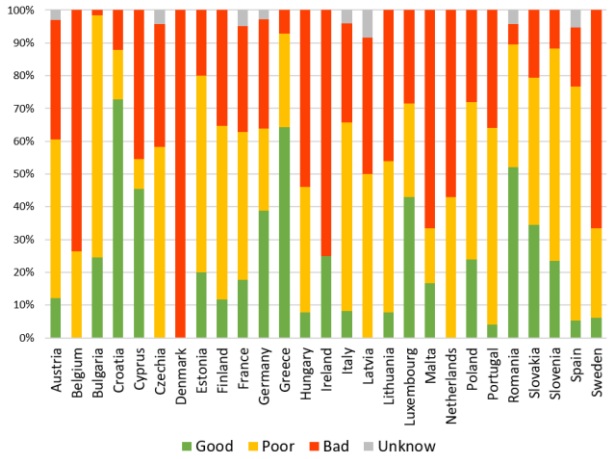
Soil organic matter plays an important role in the carbon cycle and in climate change. Soils are the second largest carbon sink in the world after oceans.

As regards capacity building on this issue, the Netherlands attended a Technical Assistance and Information Exchange Environmental Implementation Review (TAIEX-EIR) PEER 2 PEER workshop on sustainable urban development on 26–27 March 2019 in Belgium. In addition, a TAIEX-EIR PEER 2 PEER workshop on maintaining and enhancing ecosystem services in urban regions was carried out on 4–5 July 2019 in the Netherlands.

Forests are important carbon sinks and conserving them is vital if the EU is to achieve climate neutrality by 2050.

Of the 27 % of EU forest area protected under the Habitats Directive, fewer than 15 % of assessments result in favourable conservation status ([58]). The percentage identifying habitats with a bad conservation status increased from 27 % to 31 % in the EU, compared with 2015. In the Netherlands, forests covered 11 % of territory in 2020 ([59]). The situation of forest habitats protected under the Habitats Directive is particularly worrying, as 100 % have a bad or poor status ([60]). The report under the directive indicates that this is mainly due to agriculture, non-native species, removal of dead/dying trees or changes in the water regime.

Figure 13: Conservation status of forests protected under the Habitats Directive per Member State (% of assessments), 2013–2018



Source: Commission staff working document – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, p. 24, eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0652.

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The EU Timber Regulation (EUTR) ([61]) prohibits the placing on the EU market of illegally harvested timber.

([56]) EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020.

([57]) European Commission: Joint Research Centre, *Status of Local Soil Contamination in Europe: Revision of the indicator 'Progress in the management contaminated sites in Europe'*, Publications Office of the European Union, Luxembourg, 2018, https://publications.jrc.ec.europa.eu/repository/handle/JRC107508.

([58]) EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020.

([59]) EEA, forest information system for Europe, 'Countries – FISE country factsheets', forest information system for Europe website, https://forest.eea.europa.eu/countries.

([60]) Commission staff working document – Stakeholder consultation and evidence base: Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=CELEX:52021SC0652.https://ec.europa.eu/environment/pdf/forests/swd_forest_strategy.pdf

([61]) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010R0995.

On 29 June 2023, the Regulation on Deforestation-free Products (EUDR) ([62]) entered into force ([63]). The regulation seeks to guarantee that products in the EU that are made using any of seven listed commodities have no links to deforestation. The EUDR repeals the EUTR.

2025 priority actions

- Improve conservation status of forests by promoting sustainable forest management and ensuring compliance with the Habitats Directive before granting/renewing permits for forest logging.
- Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.
- Bring levels of nitrogen deposition ([64]) under the critical threshold to allow forest habitat types protected under the Habitats Directive to recover.

Marine ecosystems

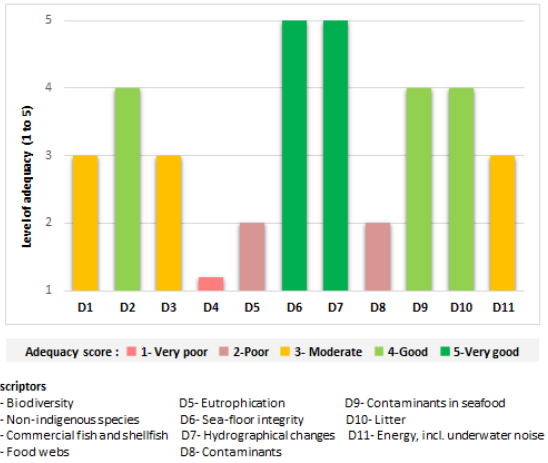
The Marine Strategy Framework Directive (MSFD) requires Member States to achieve good environmental status (GES) for their marine waters. To that end, Member States must draw up marine strategies for their marine waters and cooperate with other Member States sharing the same marine region or subregion. These marine strategies comprise different steps to be developed and implemented over six-year cycles.

Since the 2022 EIR report, no additional data regarding Member States' set of GES characteristics for each descriptor in the MSFD have become available. Nevertheless, Member States had to report updates by October 2024, and these are being assessed by the Commission. In the context of this next round of reporting, in accordance with the MSFD and the Commission GES decision ([65]), Member States must include as part of their set of GES characteristics any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level ([66]).

The Commission assessed the updated monitoring programme reported by Member States in 2020 ([67]). At that time their updates on the elements, features and parameters identified monitoring gaps. The Commission recommended that Member States should prioritise work to address those gaps at all levels of implementation of the MSFD.

Member States also reported their updated programmes of measures, which are required under Article 13 of the MSFD and which must be updated every six years. The Commission has assessed Member States' programmes of measures.

Figure 14: Level of adequacy of the Netherlands' updated programme of measures under Article 13 of the MSFD (2022 reporting exercise)



NB: Technical assessment carried out by the European Commission, pursuant to Article 16 of the MSFD, based on the data reported by the Member State in June 2022.

The Netherlands' updated programme of measures shows varying levels of adequacy across descriptors.

([62]) Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115&qid=1687867231461.

([63]) The law will apply to large and medium-sized companies starting on December 30, 2025, and to micro and small enterprises starting on June 30, 2026.

([64]) https://wetten.overheid.nl/BWBR0036751/2021-07-01.

([65]) Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43), https://eur-lex.europa.eu/eli/dec/2017/848/oj/eng.

([66]) Communication from the Commission – Commission notice on the threshold values set under the Marine Strategy Framework Directive 2008/56/EC and Commission Decision (EU) 2017/848 (OJ C, C/2024/2078, 11.3.2024), https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C_202402078.

([67]) Communication from the Commission – Commission notice on recommendations on the 2020 updated reports for Article 11 of the Marine Strategy Framework Directive (2008/56/EC) (OJ C, C/2023/2203, 10.5.2023), https://environment.ec.europa.eu/system/files/2023-04/C_2023_2203_F1_COMMUNICATION_FROM_COMMISSION_EN_V5_P1_2532109.PDF.

Notable progress was achieved for sea-floor integrity (D6) and hydrographical changes (D7), while gaps remained unaddressed for eutrophication (D5), contaminants (D8) and, in particular, food webs (D4). Except for biodiversity (D1), sea-floor integrity (D6) and marine litter (D10), no new measures were put in place. Therefore, progress depended solely on measures arising from other legislative and policy frameworks.

For D4, while the Netherlands stated that GES would be achieved through the implementation of D1 and D6 measures, there is a need for descriptor-specific measures, as key pressures remain insufficiently covered.

2025 priority action:

- Report updates on the assessment of the state of the Netherlands' marine waters, its targets and its determinations of GES ([68]), which are expected to include any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level.

Prevention and management of invasive alien species

IAS are a major cause of biodiversity loss in the EU. Besides inflicting direct and indirect damage on nature and the economy, some IAS also carry and spread infectious diseases, posing a threat to humans and wildlife. Regulation (EU) No 1143/2014 (the IAS Regulation) aims to prevent, minimise and mitigate the adverse impacts of IAS on biodiversity. It focuses action on a list of IAS of EU concern (the 'Union list'), which is regularly updated ([69]).

The third update of the Union list entered into force on 2 August 2022 ([70]). The fourth update is in preparation.

The IAS Regulation ([71]) currently lists 88 species subject to restrictions on keeping, importing, selling, breeding, growing and releasing into the environment. Member States are required to take measures to (i) prevent the introduction of IAS, (ii) ensure early detection and rapid eradication of IAS and (iii) manage species that are already widespread on their territory.

This aligns with target 6 of the GBF to reduce the introduction of IAS by at least 50 % by 2030 and minimise their impact.

Preventing the introduction and spread of IAS, and managing them, including through eradication and control, can result in a substantial cost saving. Studies estimate that the total cost of IAS in Europe (damages and management) amounted to EUR 116.61 billion between 1960 and 2020 ([72]). More recent studies have put this cost at USD 28 billion per year in the EU, increasing to USD 148.2 billion by 2040 ([73]), and at USD 423 billion annually at the global level ([74]).

The BDS aims to manage recognised IAS and decrease the number of 'red list' species they threaten by 50 %.

According to a report ([75]) on the review of the application of the IAS Regulation for 2015–2018, the implementation of the IAS Regulation is already starting to deliver on its objectives, such as creating a coherent framework for addressing IAS at the EU level and increased awareness of the problem of IAS, including among the public. At the same time, the above report identified some challenges and areas for improvement. Given that the deadlines for implementing the various obligations of the IAS Regulation applied gradually between July 2016 and July 2019, it is premature to draw conclusions on several aspects of the implementation of the IAS Regulation.

The total number of IAS of Union concern in the country is 59. This includes 37 species recorded in the previous

([68]) In accordance with Article 17 of Directive 2008/56/EC.

([69]) Commission Implementing Regulation (EU) 2016/1141 of 13 July 2016 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European Parliament and of the Council (OJ L 189, 14.7.2016, p. 4), as amended by Commission Implementing Regulations (EU) 2017/1263, (EU) 2019/1262 and (EU) 2022/1203, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02016R1141-20220802&from=EN.

([70]) Commission Implementing Regulation (EU) 2022/1203 of 12 July 2022 amending Implementing Regulation (EU) 2016/1141 to update the list of invasive alien species of Union concern (OJ L 186, 13.7.2022, p. 10), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022R1203.

([71]) Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).

([72]) Haubrock, P. J., Turbelin, A. J., Cuthbert, R. N. et al., 'Economic costs of invasive alien species across Europe', *NeoBiota*, Vol. 63, 2021, pp. 153–190.

([73]) Henry, M., Leung, B., Cuthbert, R. N. et al., 'Unveiling the hidden economic toll of biological invasions in the European Union', *Environmental Sciences Europe*, Vol. 35, No 1, 2023, p. 43.

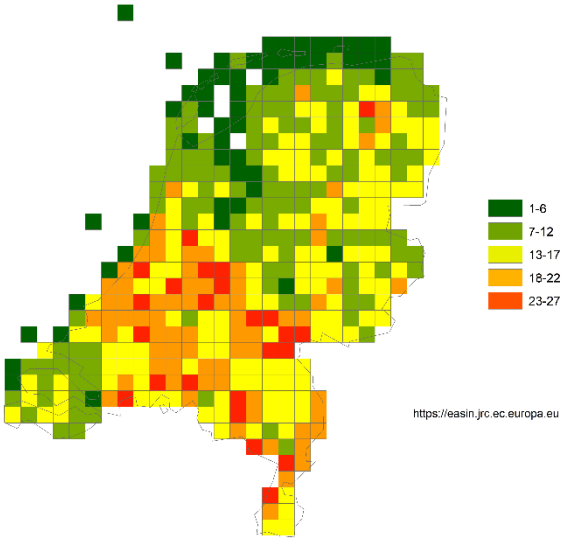
([74]) IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services), *Summary for Policymakers – Invasive alien species assessment*, 2023, https://www.ipbes.net/document-library-catalogue/summary-policymakers-invasive-alien-species-assessment.

([75]) Report from the Commission to the European Parliament and the Council on the review of the application of Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species, COM(2021) 628 final of 13 October 2021, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021DC0628.

EIR (2021) and 22 additions. Of these 22 additions, 12 were already on the Union concern list in 2021, and 10 were added later under Commission Implementing Regulation (EU) 2022/1203.

For the distribution of IAS of EU concern, see Figure 15.

Figure 15: Number of IAS of EU concern, based on available georeferenced information for the Netherlands, 2024



2025 priority actions

- Step up implementation of the IAS Regulation, including with regard to enforcement and the capacity of inspection authorities.
- Ensure regional cooperation with neighbouring Member States to address predominant pressures.

Ecosystem assessment and accounting

The BDS calls on Member States to better integrate biodiversity considerations into public and business decision-making at all levels and to develop natural capital accounting.

Similarly, target 14 of the GBF ([76]) aims to ensure the full integration of biodiversity and its multiple values into policy and planning and, as appropriate, national accounting. This requires effective and coherent biodiversity observation and reporting on ecosystem condition in the EU ([77]).

The amended Regulation (EU) No 691/2011 on European environmental economic accounts ([78]) introduces new requirements for Member States to report on the condition of ecosystems including urban ecosystems, croplands, grasslands, forest and woodlands, coastal beaches, dunes and wetlands. Data reported by the Member States will feed into the second European ecosystem assessment, due in 2027, and can also be used to support policy decisions.

An ecosystem assessment is an analysis of the condition of ecosystems and the pressures acting on them, as well as the benefits that they provide to people, either directly or indirectly through the economy.

The Dutch Atlas of Natural Capital was launched in 2015. All content has now been translated into English. To improve the quality of data, the Netherlands natural capital model was developed based on a national land cover and ecosystem units map. The model consists of a set of input maps, a simulation tool and output maps, which define the relationship between the ecosystems and the services they provide. The services are simulated at a 100 m and a 10 m grid scale. The applicability of the maps was tested in various pilots studies, in cooperation with various stakeholders. For communication purposes, a brochure on the Dutch Atlas of Natural Capital has been developed.

In 2016, the TEEB City project delivered a tool that calculates the monetary value of green areas in cities. The tool has been further developed into a high-resolution map-based tool – the Green Benefits Planner – to analyse and predict the benefits (and costs) of different scenarios for green infrastructure in an urban environment ([79]), which is being implemented in green infrastructure planning in a growing number of cities. The Netherlands Environmental Assessment Agency conducted an extensive programme from 2014 to 2016 involving conceptual analysis, cross-sectoral evaluations and case studies, all focusing on the application of The Economics of Ecosystems and Biodiversity model in practice. After successful pilots (phase I) in some municipalities and provinces, the Central Bureau for Statistics, together with Wageningen University & Research, developed a national natural capital account in

([76]) Decision 15/4 adopted by the Conference of the Parties to the Convention on Biological Diversity: Kunming–Montreal global biodiversity framework (https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf).

([77]) European Commission: Joint Research Centre and EEA, *EU Ecosystem Assessment – Summary for policymakers*, Publications Office of the European Union, Luxembourg, 2021, https://op.europa.eu/en/publication-detail/-/publication/81ff1498-b91d-11eb-8aca-01aa75ed71a1/language-en.

([78]) Proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules, COM(2022) 329 final of 11 July 2022, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2022:329:FIN.

([79]) https://atlasnatuurlijkkapitaal.nl/groene-baten-planner.

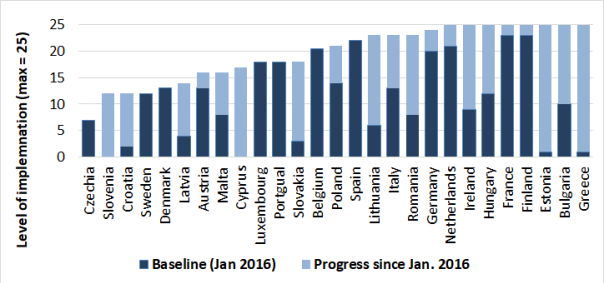
2018, building on the System of Environmental Economic Accounting (SEEA) – Experimental Ecosystem Accounting and MAES frameworks. This account was the first of its kind in the Netherlands, and was updated in 2021. Further work is under way to improve and extend this account, to test its applicability to national and regional planning and to populate indicators in the national Monitor of Well-being and the Sustainable Development Goals.

In 2016, an international conference on natural capital ('Let's talk business!') took place in The Hague. In addition, the Wealth Accounting and the Valuation of Ecosystem Services policy forums in 2016 and 2017 took place in The Hague.

In 2018, a national guide was published on accounting for impacts on ecosystems and ecosystem services in societal cost–benefit analyses.

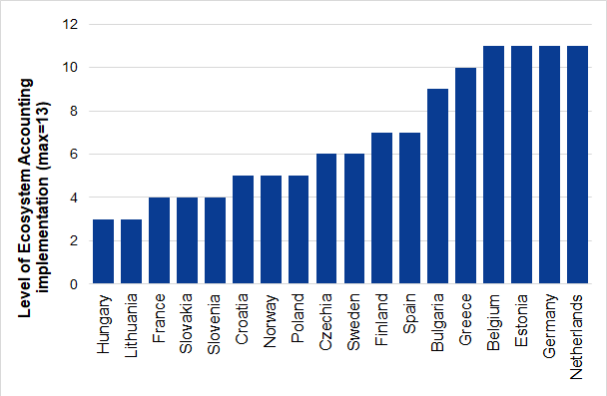
The Netherlands has provided up-to-date information and progress has been recorded since January 2016 (Figure 16). This assessment is based on 27 implementation questions and is updated every six months.

Figure 16: Esmeralda MAES barometer, January 2016–March 2021



Source: European Commission: Joint Research Centre, Publications Office of the European Union, Luxembourg, 2021, https://data.europa.eu/doi/10.2760/846428, p. 80.

Figure 17: SEEA – Ecosystem Accounting barometer, September 2021



NB: The Mapping and Assessment for Integrated Ecosystem Accounting uses the SEEA – Experimental Ecosystem Accounting as the methodological basis for ecosystem accounting. The SEEA – Experimental Ecosystem Accounting is an integrated and comprehensive statistical framework that is based on five core accounts: ecosystem extent, ecosystem condition, ecosystem services and monetary ecosystem assets.

Source: Mapping and Assessment for Integrated Ecosystem Accounting (EU Horizon 2020 project) portal, 2022.

The Netherlands has a high level of expertise in ecosystem accounting. This is reflected in the high number of accounts published. The extent and condition accounts are available at the regional and national levels. A wide variety of ecosystem services are incorporated in the Netherlands' accounts on (i) ecosystem assets, (ii) biophysical assets and (iii) monetary supply and use for ecosystem services. These accounts were set up in 2013, 2018 and 2020, thus enabling trend analyses. On specific issues, accounts are published on carbon and biodiversity, and a marine account at the national level is being developed.

The Netherlands faces difficulties similar to those often highlighted in international meetings, for example during the revision process for the SEEA – Ecosystem Accounting guidelines. It is actively trying to engage policymakers and other stakeholders in the accounting process and looking for relevant key indicators and information on the usage of the accounts. Their marine and biodiversity accounts need further development and still have some data gaps.

An increasing number of platforms, networks and communities of practice involve businesses in protecting biodiversity, including the EU Business & Biodiversity Platform ([77]). These platforms and communities are key tools for promoting and facilitating natural capital assessments among businesses and financial services providers.

Natural capital assessments help private businesses to better understand both the negative and positive impacts that they have on nature, and to appreciate how nature contributes to their success. Such understanding contributes to the implementation of the EU's BDS.

An important line of action has been to stimulate business and financial institutions to account for natural capital impacts, dependencies and risks in their operations, in order to fulfil their corporate social responsibilities and to develop innovative and more sustainable services and supply chains. From 2017 onwards, a government-funded 'societal natural capital programme' was set up and implemented by CSR Netherlands to inspire, stimulate and facilitate businesses in different economic sectors to respond to these challenges. Moreover, the development of cooperation on protocols, tools and data for natural capital and biodiversity accounting in the financial sector has been strongly supported. To this end, the Dutch government has also invested in improving the quality,

usability and number of certified data in the Ecosystem Services Valuation Database ([80]) (or The Economics of Ecosystems and Biodiversity database).

The MAIA project can facilitate the exchange of methods and knowledge between members and the Netherlands is eager to support other partners. Other specific needs include developing an improved data viewer for interested stakeholders who are unable to use the GIS datasets.

Three Dutch organisations are members of the EU Business & Biodiversity Platform, one business sustainability network and two business-linked public authorities.

([80]) https://www.esvd.info/.

3. Zero pollution

Clean air

EU clean air policies and legislation have successfully reduced emissions of key air pollutants and significantly improved air quality, which is now moving towards the levels recommended by the World Health Organization (WHO). This has resulted in clear health benefits and reduced adverse impacts on ecosystems and biodiversity. However, to achieve the WHO-recommended levels, more efforts are needed, including full compliance with EU legislation. To guide these efforts, the EU zero pollution action plan sets targets for 2030 relative to 2005. These are to reduce the health impacts of air pollution by 55 % and to reduce the EU ecosystems threatened by air pollution by 25 %.

The EU has developed a comprehensive suite of air quality policies ([81]). These set health-based EU air quality standards ([82]) and stipulate Member States' national emission reduction commitments ([83]) for several air pollutants.

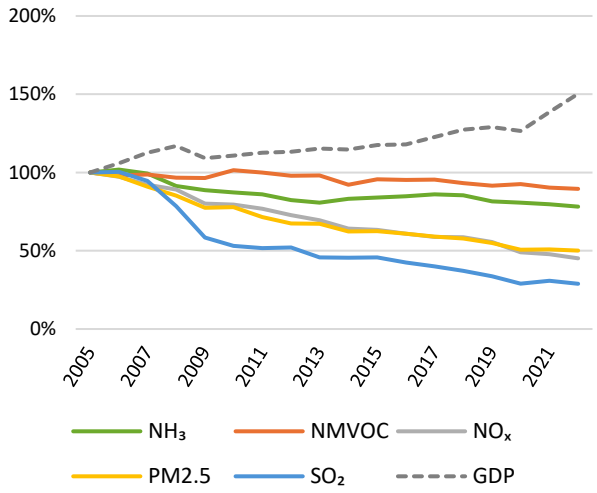
The air quality in the Netherlands is generally good with some exceptions.

The latest available annual estimates (for 2021) by the European Environment Agency ([84]) for the Netherlands attribute 5 700 deaths each year (or 59 000 years of life lost (YLL)) to fine particulate matter ($PM_{2.5}$) ([85]); 1 800 deaths each year (or 18 300 YLL) to nitrogen dioxide (NO_2) ([86]); and 430 deaths each year (or 4 700 YLL) to ozone ([87]).

The emissions of several air pollutants have decreased significantly in the Netherlands since 2005, while GDP growth has continued (see Figure 18). According to the inventories submitted under Article 10(2) of the National Emission Reduction Commitments Directive (NECD) ([88]) in 2024, the Netherlands met its emission reduction commitments for 2020–2029 for air pollutants nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), sulphur dioxide (SO_2), ammonia (NH_3) and $PM_{2.5}$. According to the latest projections submitted under Article 10(2) of the NECD, the Netherlands is projected to meet its emission reduction commitments for 2030 onwards for NO_x, NMVOC, SO_2, NH_3 and $PM_{2.5}$.

The Netherlands submitted its updated national air pollution control programme (NAPCP) to the Commission on 5 December 2023.

Figure 18: Emission trends of main pollutants / GDP in the Netherlands (%), 2005–2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022.

([81]) European Commission, 'Air', European Commission website, https://environment.ec.europa.eu/topics/air_en.

([82]) European Commission, 'EU air quality standards', European Commission website, https://environment.ec.europa.eu/topics/air/air-quality/eu-air-quality-standards_en.

([83]) European Commission, 'Reducing emissions of air pollutants', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants_en.

([84]) EEA, *Harm to human health from air pollution in Europe: Burden of disease 2024*, briefing No 21/2024, Copenhagen, 2024, https://www.eea.europa.eu/en/analysis/publications/harm-to-human-health-from-air-pollution-2024.

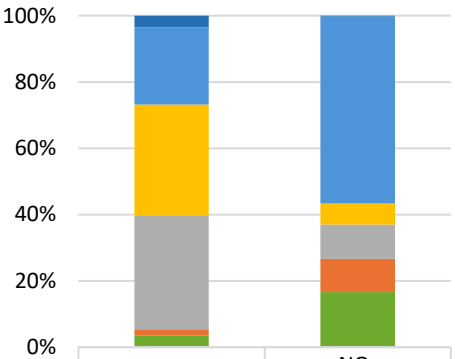
([85]) Particulate matter (PM) is a mixture of aerosol particles (solid and liquid) covering a wide range of sizes and chemical compositions. PM_{10} refers to particles with a diameter of 10 µm or less. $PM_{2.5}$ refers to particles with a diameter of 2.5 µm or less. PM is emitted from many human sources, including combustion.

([86]) Nitrogen dioxide (NO_2) here pertains to a group of gases called NO_x, which also comprises nitrogen monoxide (NO). NO_x is emitted during fuel combustion – for example, from industrial facilities and the road transport sector.

([87]) Low-level ozone is produced by photochemical action on pollution. This year, for the first time, the impact of long-term exposure to ozone has also been taken into account. In previous analysis by the EEA, only the impact of short-term exposure was estimated.

([88]) Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.344.01.0001.01.ENG.

Figure 19: $PM_{2.5}$ and NO_x emissions by sector in the Netherlands (%), 2022



	$PM_{2.5}$	NO_x
Waste	3,51%	0,15%
Transport	23,31%	56,47%
Residential, commercial & institutional	33,56%	6,40%
Manufacturing and extractive industry	34,23%	10,30%
Energy supply	1,81%	10,03%
Agriculture	3,59%	16,64%

Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022.

In 2023, no exceedances above the limit values established by the Ambient Air Quality Directive (AAQD) ([89]) were registered in the Netherlands ([90]).

In the 2022 EIR, the Netherlands received two priority actions. The first priority action was to further reduce emissions in the context of the NAPCP. The Netherlands has made substantial progress on this, as the latest reported data show that the 2020–2029 emission reduction commitments have been met, and the emission reduction commitments for 2030 onwards are projected to be reached. The second priority action was to ensure full compliance with EU air quality standards and maintain downward emission trends. Based on the latest data, the Netherlands has fulfilled this priority action. Full compliance has been ensured for all limit values and target values. Additionally, since 2019, downward emission trends have been reported for all main pollutants.

2025 priority actions

- As part of the NAPCP, take action to reduce emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.

Industrial emissions

The main objectives of EU policy on industrial emissions are to:

— protect air, water and soil and to prevent harmful effects on human health and the environment;
— prevent and manage waste;
— improve energy and resource efficiency, including water;
— contribute to decarbonisation.

The cornerstone of the policy is the Industrial Emissions Directive (IED), which was revised in 2024 ([91]). The revision improves the directive's contribution to the zero pollution objective. It has a strong focus on innovation, and builds solid links between depollution, decarbonisation and circularity, making it a key regulatory tool to accompany the green transformation of EU industry by 2050.

The overview of industrial activities regulated by the IED below is based on data reported to the EU Registry in 2022 ([92]).In the Netherlands, about 4 400 installations were covered by the IED in 2022, with more than half of them (61 %) being installations for intensive rearing of poultry or pigs. The other main sectors covered are the waste management sector (21 %), the food and drink industry (6 %), the chemical sector (4 %) and the metals sector (3 %).

Figure 20 shows the damage to health and the environment due to the main industrial air pollutants. As this depends on, among other factors, the size of the industrial sector in each Member State, the figure also shows the ratio between the damage and the industrial activity (expressed in gross value added (GVA)), which gives an indication of the emissions 'intensity'. The Netherlands has the eighth highest damage in the EU and comes 10th for the emissions intensity, below the EU average of EUR 27.5/EUR 1 000 GVA. The main industrial

([89]) Directive 2008/50/EU of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008L0050.

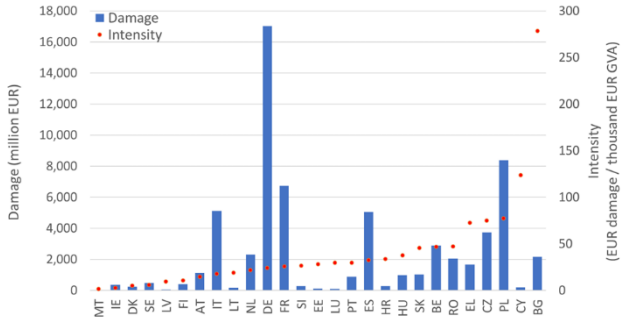
([90]) EEA, Eionet Central Data Repository (https://cdr.eionet.europa.eu/).

([91]) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17), as amended by Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02010L0075-20240804&qid=1725983863299.

([92]) EEA, European Industrial Emissions Portal, https://industry.eea.europa.eu/, 2022 being the baseline year for all reports.

contributors to emissions to air ([93]) are the energy and chemicals sector for NO_X emissions, the energy-refining sector for SO_2 and the metals sector for heavy metals.

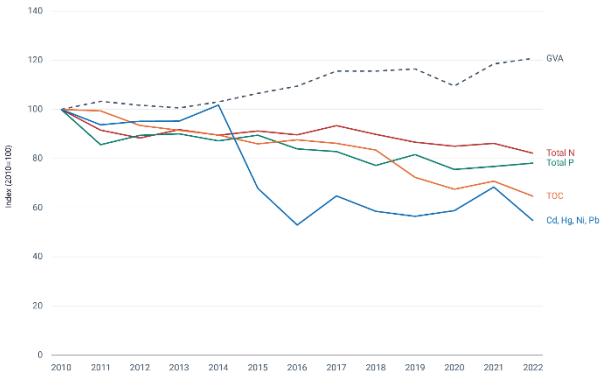
Figure 20: Industrial air pollution damage and intensity per Member State, 2021



Source: EEA, 'Industrial pollution intensity indicators – EU large industry air pollution damage costs intensity', European Industrial Emissions Portal, 2024, https://industry.eea.europa.eu/analyse/industrial-emissions-indicator.

Overall, the industrial emissions to water in the EU have decreased over time for all the main pollutants. On average in the EU, they appear to be decoupled from the industrial activity which has increased over the same period (expressed in GVA), as shown in Figure 20.

Figure 21: Industrial releases of pollutants to water and industrial activity in the EU-27

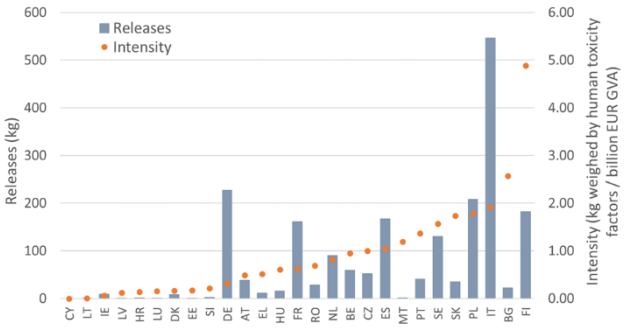


NB: Cd, cadmium; Hg, mercury; Ni, nickel; Pb, lead; TOC, total organic carbon; total N, total nitrogen; total P, total phosphorous.

Source: EEA, 'Industrial pollutant releases to water in Europe', 30 May 2024, https://www.eea.europa.eu/en/analysis/indicators/industrial-pollutant-releases-to-water.

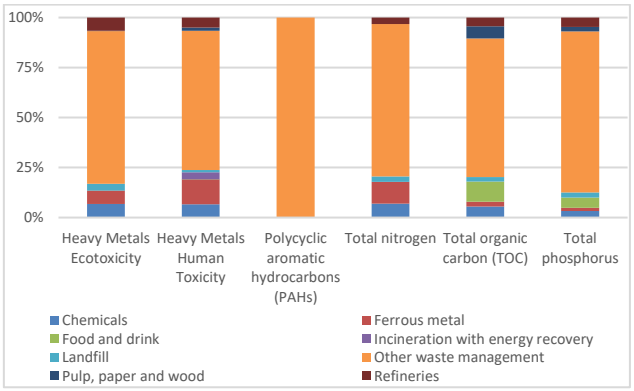
Concerning the Netherlands in particular, Figure 21 shows the industrial emissions of heavy metals to water, taking into account the human toxicity of each metal, as well as emissions 'intensity', based on the ratio with the industrial activity (expressed in GVA). The Netherlands has the 8th highest amount of emissions of heavy metals to water, and is in 12th position for emission intensity (slightly below the EU average intensity of 0.864 kg /billion EUR GVA). As shown in Figure 23, the main industrial contributor to emissions to water in the Netherlands is the waste management sector for heavy metals, nitrogen, total organic carbon and phosphorus.

Figure 22: Industrial releases and intensity of heavy metals to water per Member State, 2022



Source: EEA, 'Industrial pollution intensity indicators – EU large industry water pollution intensity', European Industrial Emissions Portal, 2024, https://industry.eea.europa.eu/analyse/industrial-emissions-indicator.

Figure 23: Relative releases to water from industry in the Netherlands (%), 2022



Source: EEA, 'Industrial reporting under the Industrial Emissions Directive 2010/75/EU and European Pollutant Release and Transfer Register Regulation (EC) No 166/2006 – ver. 12.0 Sep. 2024 (tabular data)', EEA Geospatial Data Catalogue, 13 September 2024, https://doi.org/10.2909/cf5e54c1-be99-4426-bcad-baa26c4f27a0.

IED provisions on public information and participation require Member States to adopt transposition legislation enabling members of the public to have access to relevant information and participate in the approval process for potentially polluting installations. Thus, the public and non-governmental organisations (NGOs), alongside competent authorities, play a role in ensuring compliance of these permits with EU legislation. The IED contains mandatory requirements on environmental inspections, requiring a site visit to take place at least every 1–3 years, using risk-based criteria. In addition, IED enforcement

([93]) European Environment Agency, LRTAP, Air pollutant emissions data viewer (Gothenburg Protocol, LRTAP Convention) 1990-2022, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/air-pollutant-emissions-data-viewer-1990-2022.

provisions require Member States to determine effective, proportionate, and dissuasive penalties applicable to infringements of IED-based national provisions. In the revised directive, the provisions set that worst infringements can be sanctioned by fines of at least 3% of the annual EU turnover of the legal person. The revised IED also introduces a right to compensation for people whose health has been harmed by such infringements.

The development of best available techniques (BATs), BAT reference documents and BAT conclusions ensures effective collaboration between stakeholders and enables better implementation of the IED.

Since the 2022 EIR, the Commission has adopted BAT conclusions on (i) ferrous metal processing, (ii) the textiles industry, (iii) common waste gas management and treatment systems in the chemical sector and (iv) smitheries and foundries.

The Commission relies on the efforts of national competent authorities to implement the legally binding BAT conclusions and associated BAT emission levels in environmental permits. This should result in considerable and continuous reductions in pollution.

In 2022, the Netherlands received priority actions to address pollution from the metal sector, especially from the Tata Steel plant, and to improve reporting to the European Pollutant Release and Transfer Register.

Data are not yet available to assess progress towards the first priority action; nevertheless, Tata Steel remained among the 30 (19th) iron and steel plants with the highest damage costs due to pollution in 2021 ([94]). As regards reporting under the Industrial Emissions Portal Regulation ([95]) (replacing the European Pollutant Release and Transfer Register Regulation), the priority action has been fulfilled, as the data are reported on time.

2025 priority actions

- Reduce industrial air pollution damage and intensity.
- Reduce industrial releases to water and their intensity.
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions; and ensure timely updates to permits following the publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation to the IED.

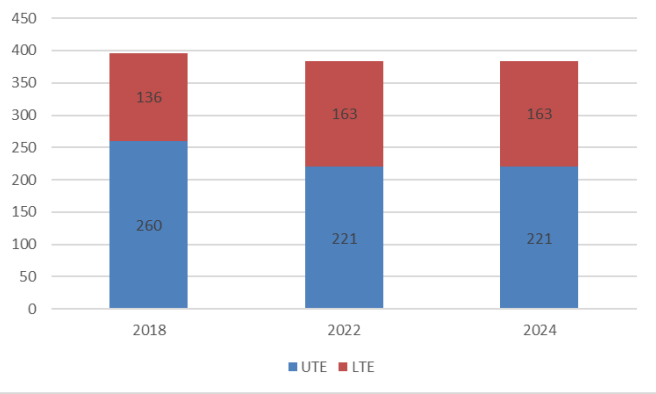
Major industrial accidents prevention – Seveso

The main objectives of EU policy on the prevention of major industrial accidents are to:
— control major-accident hazards involving dangerous substances, especially chemicals;
— limit the consequences of such accidents for human health and the environment;
— continuously improve the prevention of, preparedness for and response to major accidents.
The cornerstone of the policy is Directive 2012/18/EU (the Seveso III Directive) ([96]).

The overview below of industrial plants regulated by the Seveso III Directive ('Seveso establishments') is based on data reported on eSPIRS (e-Seveso Plants Information Retrieval System) for 2022–2024 ([97]) and the report by the Netherlands on the implementation of the Seveso III Directive for 2019–2022 ([98]).

In the Netherlands, in 2024, among the 384 Seveso establishments, 163 were categorised as lower-tier establishments and 221 as upper-tier establishments (UTEs), based on the quantity of hazardous substances likely to be present. UTEs are subject to more stringent requirements. The change in the number of Seveso establishments is presented in Figure 24.

Figure 24: Number of Seveso establishments in the Netherlands, 2018, 2022 and 2024



NB: LTE, lower-tier establishment.

([94]) EEA, *The costs to health and the environment from industrial air pollution in Europe – 2024 update*, briefing No 24/2023, Copenhagen, 2024, https://www.eea.europa.eu/publications/the-cost-to-health-and-the.

([95]) Regulation (EU) 2024/1244 of the European Parliament and of the Council of 24 April 2024 on reporting of environmental data from industrial installations, establishing an industrial emissions portal and repealing Regulation (EC) No 166/2006 (OJ L, 2024/1244, 2.5.2024), https://eur-lex.europa.eu/eli/reg/2024/1244/oj/eng.

([96]) Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ L 197, 24.7.2012, p. 1), https://eur-lex.europa.eu/eli/dir/2012/18/oj.

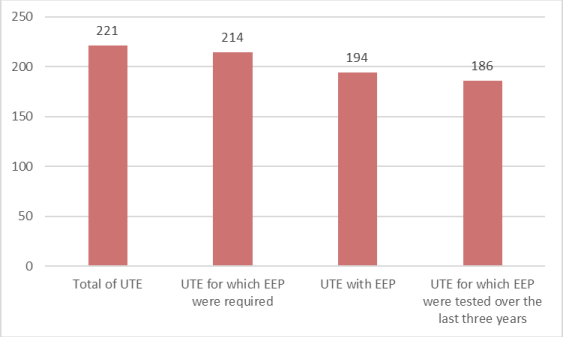
([97]) https://espirs.jrc.ec.europa.eu/en/espirs/content; data extracted in September 2024.

([98]) As provided for by Article 21(2) of the Seveso III Directive.

Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en.

Member States are required to draw up external emergency plans (EEPs). These EEPs are essential to allow proper preparation and effective implementation of the necessary actions to protect the environment and the population should a major industrial accident occur. According to the Netherlands, in 2022, an EEP was required for 214 UTEs. In the same year, 194 UTEs had a plan and 186 of these had been tested over the previous three years. The summary is shown in Figure 25.

Figure 25: Situation regarding EEPs in the Netherlands, 2022

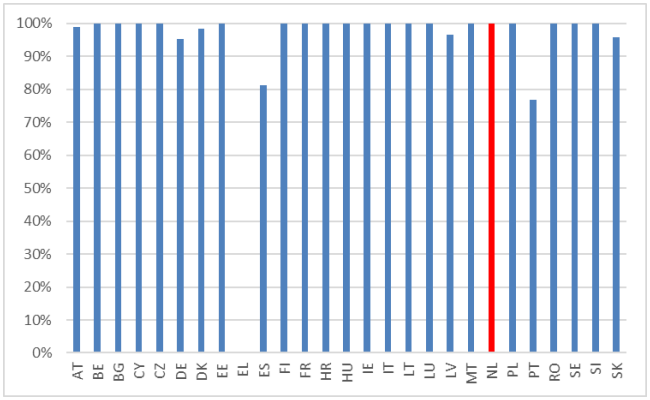


Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en..

The information for the public referred to in Annex V to the Seveso III Directive is permanently available for all UTEs in the Netherlands. This applies especially to information on how the public concerned will be warned in the event of a major accident; the appropriate behaviour to take in the event of a major accident; and the date of the last site visit.

The shares of UTEs for which information on safety measures and requisite behaviours was actively made available to the public in 2022 in the EU-27 are presented in Figure 26([99]). This provision on knowledge is an important provision of the Seveso III Directive, as awareness by the public of this information may ameliorate the consequences of a major industrial accident.

Figure 26: Share of UTEs for which information on safety measures and requisite behaviours were actively made available to the public per Member State (%), 2022



NB: No data available for Greece.

Sources: European Commission: Directorate-General for Environment, Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances), Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en.

In 2022, the Netherlands received a priority action to strengthen control and enforcement to ensure compliance with Seveso III Directive provisions, especially those on EEPs. Data reported on the implementation of the directive for 2019–2022 show that the number of EEPs established for UTEs in the Netherlands is still insufficient, as well as the number of EEPs tested.

2025 priority action

- Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriate preparedness and response in relation to UTEs, in particular as regards reviewing, testing and

([99]) No data available for Greece

updating EEPs, at intervals of no more than three years.

Mercury Regulation

The Mercury Regulation establishes measures and conditions concerning the use and storage of and trade in mercury, mercury compounds and mixtures of mercury, the manufacture and use of and trade in mercury-added products and the management of mercury waste, in order to ensure a high level of protection of human health and the environment from anthropogenic emissions and releases of mercury and mercury compounds. The revision of the Mercury Regulation adopted in 2024 sets out rules to address the last intentional uses of mercury in the EU by phasing out the use of dental amalgam by 1 January 2025 except when deemed strictly necessary by the dental practitioner based on the specific medical needs of the patient, and prohibiting the manufacture and export of additional mercury-containing lamps from 1 January 2026 or 1 January 2027 (depending on the lamp category).

Measures should have been put in place in the Netherlands to ensure a socially and economically sound phase-out of dental amalgam, including the adequate reimbursement of the alternatives through the health insurance scheme and the training of dental practitioners. The Commission is monitoring whether the phase-out has taken place under the terms and conditions of the regulation. The Netherlands will also need to ensure that the manufacture and export of mercury-containing lamps are prohibited by the deadlines set out in the Mercury Regulation.

Noise

The Environmental Noise Directive ([100]) requires a common approach to avoid, prevent and reduce the harmful effects of noise. The designated authorities are responsible for making and approving noise maps and action plans for agglomerations, major roads, major railways and major airports. Member States decide on noise limits that are not set at the EU level. Nevertheless, the zero pollution action plan sets as a 2030 target a 30 % reduction compared with 2017 in the share of people chronically disturbed by transport noise.

Excessive noise from aircraft, railways and roads is one of the main causes of environmental health-related issues in the EU. It can cause ischaemic heart disease, stroke, interrupted sleep, cognitive impairment and stress ([101]).

In the Netherlands, environmental noise is estimated to cause at least around 680 cases of ischaemic heart disease annually ([102]) and some 130 000 people to suffer from disturbed sleep([103]).

Based on the latest set of information analysed, the Netherlands have completed its noise mapping of roads, railways and airports, while noise mapping of agglomerations remains incomplete.

Action plans for noise management for agglomerations, roads, railways and airports must be updated and submitted to the Commission every five years. The deadline for reporting noise action plans under the most recent reporting cycle was 18 January 2025: these plans have not been assessed yet.

2025 priority actions

- Complete noise mapping
- Complete and implement action plans on noise management.

Water quality and management

EU legislation and policy requires that the impact of pressures on transitional, coastal and fresh water (including surface waters and groundwater) be significantly reduced. Achieving, maintaining or enhancing a good status of waterbodies as defined by the Water Framework Directive will ensure that EU citizens and the environment benefit from good quality and safe drinking and bathing water. It will further ensure that the nutrient cycle (nitrogen and phosphorus) is managed in a more sustainable and resource-efficient way.

([100]) Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise – Declaration by the Commission in the Conciliation Committee on the directive relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32002L0049.

([101]) WHO, *Environmental Noise Guidelines for the European Region*, Copenhagen, 2018, https://www.who.int/europe/publications/i/item/9789289053563.

([102]) These figures are an estimation by the EEA based on (i) the data reported by Member States on noise exposure covered by Directive 2002/49/EC for the round of noise mapping of 2022 ; (ii) European Topic Centre on Air Pollution, Transport, Noise and Industrial Pollution (ETC/ATNI), *Noise Indicators under the Environmental Noise Directive 2021: Methodology for estimating missing data*, Eionet report ETC/ATNI No 2021/06, Kjeller, 2021; and (iii) the methodology for health impact calculations in European Topic Centre on Air Pollution and Climate Change Mitigation (ETC/ACM), *Implications of environmental noise on health and wellbeing in Europe*, Eionet report ETC/ACM No 2018/10, Bilthoven, 2018, https://www.eionet.europa.eu/etcs/etc-atni/products/etc-atni-reports/eionet_rep_etcacm_2018_10_healthimplicationsnoise.

([103]) More information on the adverse health effects of noise pollution is available at: https://www.eea.europa.eu/themes/human/noise/noise-2

Water Framework Directive

The Water Framework Directive ([104]) is the cornerstone of EU water policy ([105]). The Water Framework Directive and other water-related directives ([106]) form the basis of sustainable and integrated water management in the EU. They aim to achieve a high level of protection of water resources, prevention of further deterioration and restoration to good status. These objectives are very important for the EU's competitiveness, strategic autonomy and security, yet have become even more challenging in the face of climate change affecting our precious water resources.

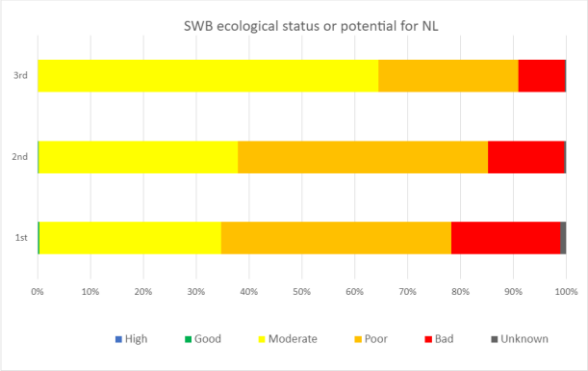
The Water Framework Directive establishes a procedural framework for reaching good surface water ecological and chemical status and good groundwater quantitative and chemical status. This implies monitoring and classification of all waterbodies, assessment of pressures and impacts and identification of the most cost-effective measures to achieve the objectives of the directive. The directive dates from 2000 and set an initial deadline of 2015 for achieving its objectives, with the option to extend the deadline to the end of 2027. Every six years, Member States must report their river basin management plans (RBMPs) to the Commission. They should cover river basin districts in their countries, some of which may be shared with other countries. The Commission has assessed the third cycle of RBMPs, which were to be submitted by March 2022, and reported its findings to the European Parliament and to the Council on 4th February 2025([107]).

The Netherlands' four river basin districts include 745 surface waterbodies and 23 groundwater bodies. Most surface waterbodies are heavily modified (286) or artificial (435), while only 24 are natural.

Figures 27–30 show the change in ecological status/potential and chemical status of surface waters, and the quantitative and chemical status of groundwater in 2010, 2015 and 2021. Heavily modified water and artificial waterbodies must reach good ecological potential rather than have a good ecological status, which means that all measures must be taken to mitigate the adverse impact of the sustainable human development activities causing the waterbody to be heavily modified/artificial, while not significantly affecting these activities

It follows from the assessment of the third RBMPs that the ecological status/potential of surface waterbodies and their chemical status have deteriorated compared with the statuses reported in the second RBMPs (covering 2015–2021).

Figure 27: Ecological status/potential of surface waterbodies in each RBMP cycle (%)



None of the surface waterbodies is in good or better ecological status/potential.

The main pressures are a dense population, land use, economic/agricultural activities, past pollution and transboundary pollution. These affect hydromorphology (canalisation, flood protection, agriculture), and result in pollution from nitrates, fertilisers/pesticides and river-basin-specific pollutants. The Netherlands regulate a considerable amount of river-basin-specific pollutants (about 80), a small subset of which cause failure to achieve good status or potential (including ammonium, cobalt, arsenic, selenium, silver and zinc).

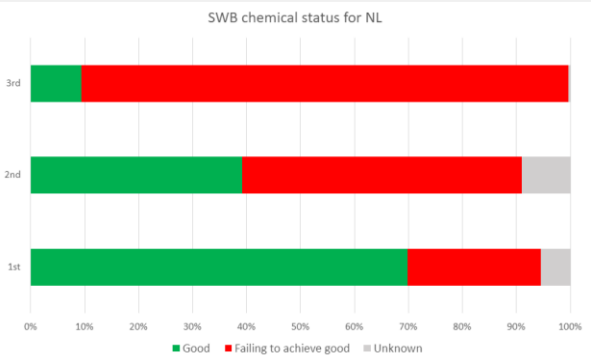
([104]) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060.

([105]) https://environment.ec.europa.eu/topics/water_en.

([106]) These include the Groundwater Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0118), the Environmental Quality Standards Directive (https://eur-lex.europa.eu/eli/dir/2008/105/oj), the Floods Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32007L0060), the Bathing Water Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0007), the Urban Wastewater Treatment Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A31991L0271), the new Drinking Water Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020L2184), the Nitrates Directive (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31991L0676), the Marine Strategy Framework Directive (https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32008L0056) and the IED (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010L0075).

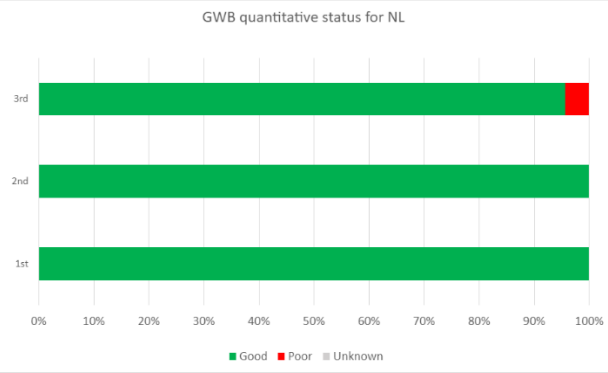
([107]) ENV - Bibliothèque

Figure 28: Chemical status of surface waterbodies in each RBMP cycle (%)



Failure to achieve good chemical status is mostly due to exceedances of the EU environmental quality standards of about 10 % of regulated priority substances, the most relevant being polybrominated diphenyl ethers (79 %), fluoranthene (27 %), mercury (26 %), benzo(g,h,i)perylene (24.7 %), benzo(b)fluoranthene (20 %), tributyltin (15 %), Benzo(a)pryene (6 %) and benzo(k)fluoranthene (5.8 %). Mercury is responsible for failure in 25 % of waterbodies. The ubiquitous presence of mercury and other ubiquitous bioaccumulative persistent and toxic chemicals is common to many Member States, including as a result of long-range air deposition from other continents.

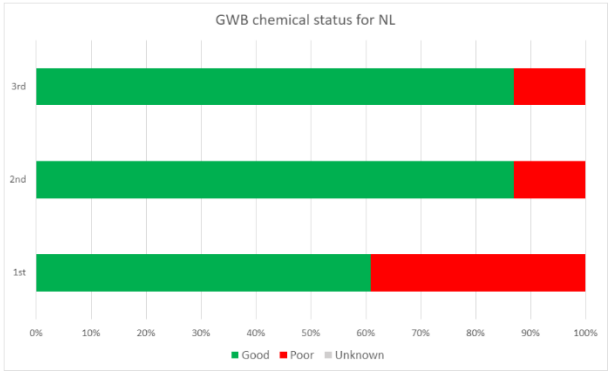
Figure 29: Quantitative status of groundwater bodies in each RBMP cycle (%)



Only 1 out of 23 groundwater bodies does not have a good quantitative status, due to water balance. Three others are at risk of not achieving good status by 2027.

The prolonged period of drought in 2018 played a significant role in the deterioration of the status of groundwater bodies, as the abstraction rate was much higher than the recharge rate. Climate-change-related effects are likely to increase in the future and require specific controls on abstractions and water efficiency.

Figure 30: Chemical status of groundwater bodies in each RBMP cycle (%)



Compared with surface waters, a much better situation can be seen for groundwater, partly because groundwater is more shielded and less vulnerable to depositions of air pollutants. As for surface waters, a small subset of compounds is causing the problem, with all of them largely linked to agriculture: nitrates and pesticides, chloride and total phosphorous.

Until the end of 2027, Member States can still apply time-related exemptions, subject to providing evidence of compliance with the strict criteria set out in the Water Framework Directive. After 2027, the possibilities for applying exemptions will be much more limited.

The 2022 EIR identified the following priority actions.

- Assess new physical modifications of waterbodies in line with Article 4(7) of the water framework Directive;
- Continue current efforts to further reduce nitrates pollution from agriculture in groundwater and step up efforts to ensure the timely achievement of the objective under the Water Framework Directive.

The Netherlands has made some progress and seeks to improve the link between water quality objectives and permitting, control and enforcement systems, which have become too decentralised and fragmented. It is also positive that the Netherlands has a long-standing programme – the delta programme – to combat the consequences of and cope with climate change focusing on (i) protection against flooding, (ii) the adequate supply of fresh water for both drinking and agriculture and (iii) climate-resilient spatial planning.

In 2024, the Commission opened a legal case (INFR(2024)2161) alleging that Article 11(3) of the Water Framework Directive must be understood as requiring that authorisations for abstraction of and discharge into water are always subject to periodic review and that the review interval should not exceed 12 years. Dutch law does not always require review or has too long review intervals. In their response to the Commission, the Dutch

authorities agree that requiring review and setting review intervals is useful for achieving the objectives of the directive.

2025 priority actions

Without prejudice to the list of recommended actions in the Commission report to the European Parliament and to the Council on the assessment of the third RBMPs, the following priority actions can be highlighted.

- Improve river continuity and ecological flows, boosting efforts to introduce nature-based solutions to reduce hydromorphological pressures.
- Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower pressures.
- Reduce pollution from nutrients, chemicals, metals and saline discharges.
- Better justify exemptions to the achievement of good status.
- Improve the classification of water bodies and strengthen monitoring systems;
- Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures and ensure adequate financing for implementation, including through better use of the cost recovery and polluter pays principle.

Floods Directive

Every six years, following the same reporting cycle as the RBMPs, all Member States also report their flood risk management plans (FRMPs), based on the flood risk hazard maps (FRHMs) and the preliminary flood risk assessments drawn up during the second cycle (2016–2021).

The Commission assessed the FRMPs and reported its findings to the European Parliament and to the Council on 4th February 2025, together with the assessment of the RBMPs.

The main progress resulting from the assessment of the second FRMP is found in more detailed, area-specific objectives that are tailored to the different types of flood areas, including some measurable elements. Flood risk management is better linked to the national climate strategy and pluvial flooding (expected to increase due to climate impacts) is included.

2025 priority actions

- FRMPs should provide details on how FHRMs are used in the choice of measures and how pluvial flooding should be taken into account.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures).
- Improve public consultation and stakeholder involvement.

Drinking Water Directive

The recast Drinking Water Directive is now applicable, and Member States were required to transpose its provisions into their national legal systems by 12 January 2023. Since the entry into force of the recast directive, the Commission has adopted several delegated and implementing acts establishing (i) a watch list of substances and compounds of concern for drinking water ([108]), (ii) a methodology for measuring microplastics in drinking water ([109]) and (iii) an EU system for testing and approving materials that will be allowed to be in contact with drinking ([110]). Member States will have to take these various Commission acts into account when implementing the recast directive.

Finally, the Commission has now received data from Member States on the quality of drinking water in 2017–2019. At this stage, the quality of drinking water (supplied by large water suppliers) in Netherlands does not give rise to concern ([111]).

From January 2026, the European quality standards for per- and polyfluoroalkyl substances in drinking water will apply, ensuring harmonised reporting by Member States of monitoring data for per- and polyfluoroalkyl substances in the future.

([108]) Link eur-lex to be provided once published in OJ.

([109]) Commission Delegated Decision (EU) 2024/1441 of 11 March 2024 supplementing Directive (EU) 2020/2184 of the European Parliament and of the Council by laying down a methodology to measure microplastics in water intended for human consumption (notified under document C(2024) 1459) (OJ L, 2024/1441, 21.5.2024), http://data.europa.eu/eli/dec_del/2024/1441/oj.

([110]) OJ L, 2024/365, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/365/oj; OJ L, 2024/367, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/367/oj; OJ L, 2024/369, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/369/oj; OJ L, 2024/368, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/368/oj; OJ L, 2024/370, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/370/oj; OJ L, 2024/371, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/371/oj; see the Commission web page on all six delegated acts for more information (https://environment.ec.europa.eu/publications/delegated-acts-drinking-water-directive_en).

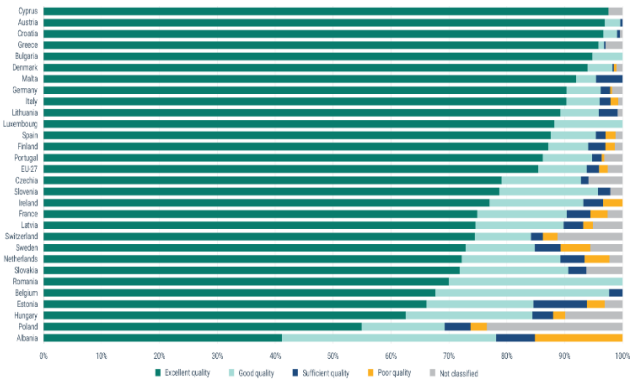
([111]) In summary, the compliance for all parameter groups in the Netherlands was at least 99.97 % in 2017, 99.96 % in 2018 and 99.97 % in 2019.

Bathing Water Directive

The bathing water directive requires Member States to monitor and assess bathing water. It requires that, during the bathing season, Member States disseminate to the public information on bathing water quality actively and promptly. In particular, notices banning or advising against bathing should be rapidly and easily identifiable.

Figure 31 shows that in 2023, out of the 746 Dutch bathing waters, 539 (72.3 %) were of excellent quality, 127 (17 %) were of good quality and 31 (4.2 %) were of sufficient quality. A total of 32 (4.3 %) bathing waters were found to be of poor quality.

Figure 31: Bathing water quality per Member State (%), 2023



Source: EEA, *European Bathing Water Quality in 2023*, briefing No 04/2024, Copenhagen, 2024, https://www.eea.europa.eu/publications/european-bathing-water-quality-in-2023/.

Nitrates Directive

The Nitrates Directive[112] aims to protect water quality across Europe by preventing nitrates from agricultural sources that can pollute groundwater and surface waters and by promoting the use of good farming practices.

The latest Commission report on the implementation of the Nitrates Directive ([113]), dating back to 2022, warns that nitrates are still causing harmful pollution to water in the EU. Excessive nitrates in water are harmful to both human health and ecosystems, causing oxygen depletion and eutrophication. Cleaning of waters by national authorities or farmers, where it has been undertaken, has had a positive impact on the drinking water supply and on biodiversity. It has also benefited the sectors – such as fisheries and tourism – that depend on biodiversity and on a good supply of drinking water. Nevertheless, excessive fertilisation remains a problem in many parts of the EU.

The report on the implementation of the Nitrates Directive covering 2020–2023 will be available in 2025.

The analysis of the Netherlands' RBMPs has identified nutrients from agriculture as an important pressure on groundwater / surface waters that is affecting these waters' good status and as one of the main factors in not meeting the Water Framework Directive objectives.

2025 priority action

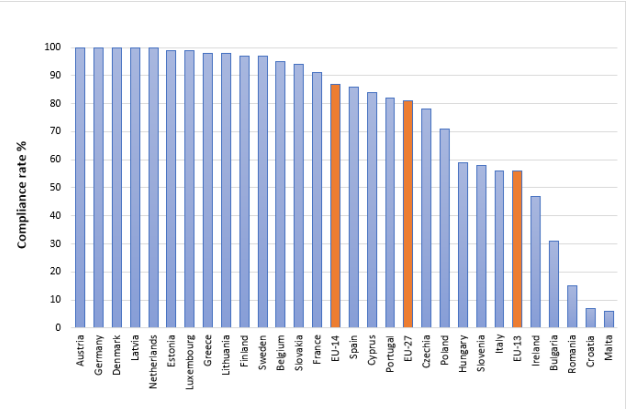
- Tackle nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Urban Wastewater Treatment Directive

The Urban Wastewater Treatment Directive (UWWTD) aims to protect human health and the environment from the effects of untreated urban waste water. It therefore requires Member States to collect and treat (secondary or biological treatment) waste water in all urban areas of more than 2 000 people, and to apply a more stringent treatment than secondary, with nitrogen and/or phosphorus removal, to the waste water generated in urban areas, also known as agglomerations, of more than 10 000 people, before they are discharged into waters and their catchments, when they are sensitive to nitrogen and/or phosphorus (i.e. eutrophic or tending to become eutrophic).

In the Netherlands, the compliance rate was 100 % in 2020.

Figure 32: Proportion of urban waste water that fully complies with the UWWTD (%), 2020



Source: European Commission: Directorate-General for Environment, Fribourg-Blanc, B., Dhuygelaere, N., Berland, J. and Imbert, F., *12th technical assessment of UWWTD implementation – Final version*, Publications Office of the European Union, 2024, 12th technical assessment of UWWTD implementation - Publications Office of the EU.

(112) https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1561542776070&uri=CELEX:01991L0676-20081211.

([113]) https://environment.ec.europa.eu/topics/water/nitrates_en.

The directive has been revised([114]). The revised directive builds on the current *acquis*, strengthens existing treatment standards and establishes an additional treatment of micropollutants in urban waste water. Other new requirements relate to moving towards the energy neutrality of the sector, establishing an EPR system to ensure sustainable financing of micropollutant treatment by the most polluting industries and ensuring access to sanitation, especially for vulnerable and marginalised groups. The Netherlands has until 31 July 2027 to incorporate the new directive into its national legal system.

The Netherlands' evaluation of the 2022 priority action is as follows: despite some progress being made, the Netherlands has not fully implemented the UWWTD.

Chemicals

The EU seeks to ensure that chemicals are produced and used in a way that minimises any significant adverse effects on human health and the environment. In October 2020, the Commission published its chemicals strategy for sustainability towards a toxic-free environment ([115]), which led to some systemic changes in EU chemicals legislation. The strategy is part of the EU's zero pollution ambition – a key commitment of the European Green Deal.

The EU's chemicals legislation ([116]) provides a baseline protection for human health and the environment. It also ensures stability and predictability for businesses operating in the internal market.

Since 2007, the Commission has gathered information on the enforcement of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation and the Classification, Labelling and Packaging (CLP) Regulation. In December 2020, the Commission assessed the Member States' reports ([117]) on the implementation and enforcement of these regulations ([118]). It is apparent from the Commission's report that there are still many disparities in the implementation of the REACH and CLP Regulations, notably in the area of law enforcement. Recorded compliance levels in Member States, generally quite stable over time, appear to be getting slightly worse. This may be because (i) enforcement authorities are becoming more effective in detecting non-compliant products/companies; and (ii) more non-compliant products are being placed on the EU market.

In August 2021, the Commission published a measurable assessment of the enforcement ([119]) of the two main EU regulations on chemicals using a set of indicators on different aspects of enforcement. Since 2021, the list of chemicals subject to restrictions has been expanded as new entries have been added to Annex XVII to the REACH Regulation ([120]).

In 2023, new hazard classes were added to the CLP Regulation, and the revision of the regulation was tabled (published on 20 November 2024) ([121]). The new hazard

([114]) Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (recast).

([115]) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Chemicals strategy for sustainability: Towards a toxic-free environment, COM(2020) 667 final of 14 October 2020, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A667%3AFIN; Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://publications.europa.eu/resource/cellar/c6b6a31d-8359-11ee-99ba-01aa75ed71a1.0004.02/DOC_2.

([116]) Namely, Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the registration, evaluation, authorisation and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30/12/2006, p. 1), https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32006R1907; and Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008R1272-20221217.

([117]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details.

([118]) In line with Article 117(1) of the REACH Regulation and Article 46(2) of the CLP Regulation.

([119]) European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *REACH and CLP Enforcement: EU-level enforcement indicators*, Publications Office of the European Union, Luxembourg, 2021, https://op.europa.eu/en/publication-detail/-/publication/e5c3e461-0f85-11ec-9151-01aa75ed71a1/.

([120]) These are substances in tattoo inks and permanent make-up, *N*,*N*-dimethylformamide, formaldehyde (and formaldehyde releasers), lead in PVC (polyvinyl chloride), siloxanes (D4, D5, D6) and, finally, microplastics.

([121]) Regulation (EU) 2024/2865 of the European Parliament and of the Council of 23 October 2024 amending Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures, OJ L, 2024/2865, 20.11.2024, p.1 (Regulation - EU - 2024/2865 - EN - EUR-Lex).

classes cover endocrine disruptors and persistence-related hazards while the revision of the regulation encompasses new rules on online sales to better tackle non-compliances observed over the years. Also in 2023, the Conference of the Parties of the Stockholm Convention (COP) decided to include, in its Annex A (which lists banned substances), three new chemicals ([122]). The Commission is working on the delegated acts to include these substances in Annex I to the Persistent Organic Pollutants Regulation by 2025 at the latest.

Responsibility for checking compliance with the REACH Regulation in the Netherlands lies with the following authorities ([123]):

- the Netherlands Food and Consumer Product Safety Authority (as with the CLP Regulation),
- the Human Environment and Transport Inspectorate (as with the CLP Regulation),
- the labour inspectorate (Inspectorate SZW),
- State Supervision of Mines,
- Customs Administration of the Netherlands.

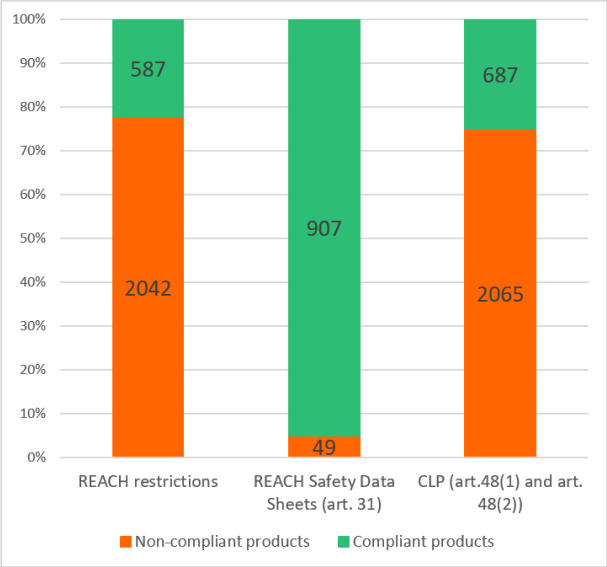
The Netherlands has devised and fully implemented enforcement strategies for both the REACH Regulation and the CLP Regulation ([124]).

The Member States' reporting exercise set out in Article 117 of the REACH Regulation and Article 46 of the CLP Regulation is conducted every five years. The results of the coming one are expected in 2025, hence the absence of new country-specific data on enforcement since 2022.

In 2022, some 20–25 inspectors were (partly) involved in REACH Regulation enforcement.

In 2020, the Netherlands participated in an EU coordinated enforcement project on products sold online, called the REACH-EN-FORCE (REF)-8 project ([125]). The report was adopted in November 2021, so it could not be taken into account in the previous EIR.

Figure 33: Compliances of imported products – results of the REF-8 project



A risk approach was used for the targeting of control measures in order to maximise the chances of identifying non-compliances. Therefore, the non-compliance rates presented above cannot be considered the average non-compliance rates of products in the EU. However, the proportion of non-compliance cases found in the REF-8 project are of concern.

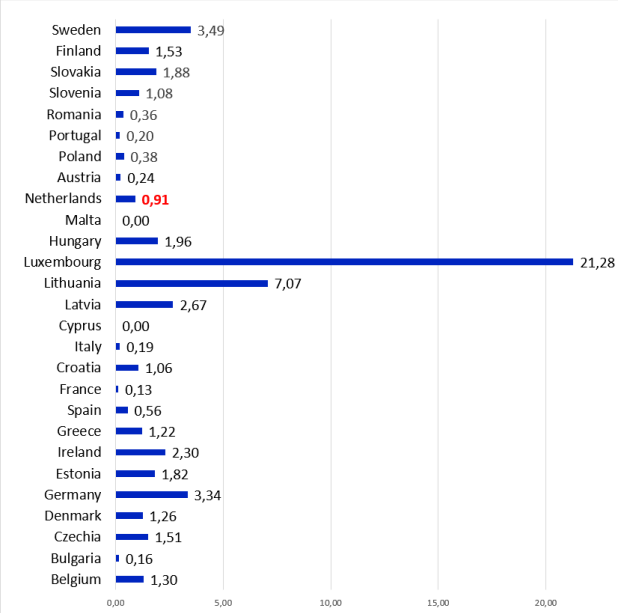
([122]) These are methoxychlor, dechlorane plus and UV-328. In the case of the pesticide methoxychlor, there are no exemptions from the ban. However, for the two plastic additives, dechlorane plus and UV-328, the COP decision lists some time-limited specific exemptions.

([123]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 70, https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details.

([124]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 76, https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details.

([125]) European Chemicals Agency, REF-8 project report on enforcement of the CLP, REACH and BPR duties related to substances, mixtures and articles sold online, Helsinki, 2021, p. 20, https://echa.europa.eu/documents/10162/17088/project_report_ref-8_en.pdf/ccf2c453-da0e-c185-908e-3a0343b25802?t=1638885422475.

Figure 34: Number of REF-8 checks performed per 100 000 inhabitants (EU average = 1.24)



The Netherlands' participation in the REF-8 coordinated enforcement project was below the EU average, which is rather low because of the lack of involvement of certain large Member States.

From this project and others conducted with the help of the European Chemicals Agency in recent years, online sales have been proved to correspond consistently to higher non-compliance rates in checks performed across the EU, in particular when related to imported products.

In 2022, the Netherlands received a priority action related to upgrading administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance. In the absence of reporting since 2022, no progress has been shown and this priority action remains valid in 2025, partly because of the experience with the REF-8 project.

2025 priority actions

- Upgrade the administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REF projects.
- Increase customs checks and checks of products sold online with regard to compliance with chemicals legislations.

4. Climate action

The impacts of climate change have continued to increase in recent years, inflicting damage and suffering in the EU and around the world. Globally, 2023 was the hottest year on record, while Europe has been warming twice as quickly as the global average, and is now the fastest-warming continent. The frequency and severity of extreme climate events are also increasing. Against this backdrop, the EU has demonstrated its determination to implement the European Green Deal and to become climate neutral and resilient by 2050, ensuring sustainable competitiveness and supporting EU industry in the net-zero transition. The European Climate Law is the EU's response to the need for action. It sets the objective of achieving climate neutrality by 2050 and a midterm target of a reduction in GHG emissions of at least 55 % by 2030, and outlines the adaptation efforts necessary to adjust to climate change's present and future impacts. Almost all the 'Fit for 55' proposals set out in the European Green Deal have been agreed in law, and the European Commission recommended a new intermediate climate target of a 90 % reduction in emissions by 2040. In 2024, the Member States submitted updated national energy and climate plans for 2021–2030, reflecting the increased ambition of the revised EU legislation. In 2024, the European Commission also released, jointly with the EEA, the first-ever European climate risk assessment.

Over the last three decades, since 1990, the EU has achieved steady decreases in its emissions, reaching a running total in 2022 of –32.5 % ([126]). However, the EU and its Member States need to step up their implementation efforts and accelerate emissions reduction to stay on track to reach their targets of a 55 % reduction in net GHG emissions by 2030 and climate neutrality by 2050. Between 1990 and 2022, net GHG emissions of the Netherlands decreased by 31 %, making it one of the countries with a below-average decrease.

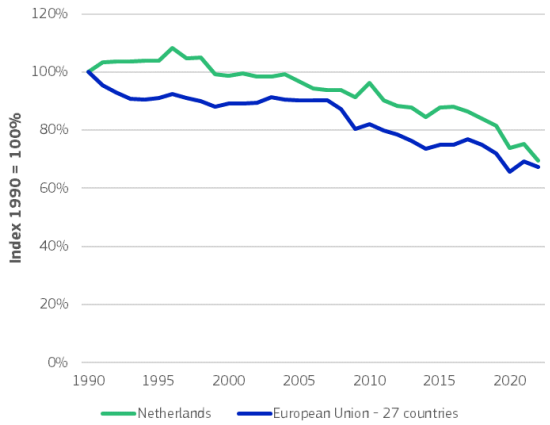
The 'Fit for 55' legislative package reflects the need to speed up the green transition. It includes (i) strengthening and expanding the EU emissions trading system (ETS), with the creation of a new, second, ETS for transport and buildings together with a dedicated Social Climate Fund to help citizens during the transition; (ii) increasing targets under the effort sharing regulation; and (iii) a revised regulation for Land Use, Land Use Change and Forestry ([127]). The package has been fully adopted, and the Member States have been implementing the legislation.

A key strategic document at country level is the National Energy and Climate Plan (NECP) ([128]). Netherlands submitted its updated plan on 24 June 2024, which was ahead of the deadline set by the regulation. The European Commission assessed the plan and the extent to which the Netherlands has followed the recommendations for the draft version. The findings from the assessment are:

- Emissions under the Effort Sharing Regulation will decrease by 39% in 2030 compared to 2005 which is below its target of 48%. But the Netherlands is on track to stay within its cumulative emissions cap.
- The Netherlands is in line with its LULUCF target, target for the share of renewable energy and final energy consumption target.

To minimise the impacts of climate policies on vulnerable people and sectors, the Netherlands is using the Just Transition Fund and will use Social Climate Fund from 2026 (for more information, see Chapter 5, on Finance).

Figure 35: Total GHG emissions (excluding international aviation) (%), 1990–2022



The EU emissions trading system

The EU ETS is the key tool for reducing GHG emissions cost-effectively across all Member States. It is the world's

([126]) EU net domestic emissions, including the land use, land-use change and forestry (LULUCF) sector and excluding international aviation.

([127]) A full overview of the Fit for 55 package is available at https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en.

([128]) More information about NECP is on the dedicated website https://energy.ec.europa.eu/topics/energy-strategy/national-energy-and-climate-plans-necps_en

biggest carbon market, covering around 40 % of the EU's total GHG emissions from electricity and heat generation, the manufacturing industry, aviation within Europe ([129]) and, from 2024, maritime transport also.

The system sets a limit or cap on the total amount of GHGs that can be emitted at the EU level. Within this limit, companies buy emissions allowances (one allowance gives the right to emit 1 t of CO_2 eq (carbon dioxide equivalent)), in auctions or through trading allowances with others. The cap is reduced annually to ensure that overall emissions in the sectors covered decrease over time.

The emissions under the ETS decreased by 32 % from 2005 to 2023 in the Netherlands.

In 2023, about 39 % of greenhouse gases emitted by ETS installations in the Netherlands came from power generation (EU average: 57 %). Refineries accounted for about 20 %, chemicals for 24 %, the metals industry for 8 %, while 9 % came from other industries. Between 2019 and 2023, overall ETS emissions declined by about 30 %. Greenhouse gas emissions from refineries slightly rose, by 4 %. All other ETS sectors saw their emissions decline, by between 18 % and 44 %. In the Netherlands, the EU ETS is supplemented by a CO_2 levy.

From 2027, a new emissions trading system, called ETS2, for buildings, road transport and additional sectors (mainly industry not covered by the current ETS) will become fully operational ([130]). Member States should have notified full transposition the provisions of the revised EU ETS directive related to the new ETS2 into national law by 30 June 2024. The Netherlands did not communicate full transposition into national law by this deadline. The Commission therefore opened an infringement procedure against the Netherlands on 25 July 2024, by sending a letter of formal notice for failing to fully transpose the provisions into national law.

The Netherlands had two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

The Commission also opened infringement procedures against the Netherlands on 25 January 2024, by sending a letter of formal notice for failing to fully transpose previous revisions of ETS directive ([131]) into national law.

The Netherlands has since notified full transpositions of the abovementioned directives to the Commission.

Effort sharing

The Effort Sharing Regulation (ESR) ([132]) covers GHG emissions from domestic transport (excluding CO_2 emissions from aviation), buildings, agriculture, small industry and waste. Emissions from these sectors account for around 60 % of the EU's domestic emissions. The regulation sets the EU-wide target to reduce emissions from the effort sharing sectors by 40 % by 2030 compared to 2005 levels. This overall target for the EU translates to binding national emission reduction targets for each Member State. The Netherlands' target is –48 %.

In addition to the 2030 targets, Member States have annual GHG emissions limits (annual emission allocations), reducing every year until 2030.

There is some flexibility to take account of annual fluctuations in emissions, by trading emissions and transfers from the ETS and LULUCF.

Based on historical emissions and the most updated projections the Netherlands is on track to achieve its 2030 ESR target.

Projected gap is 9.3 percentage points to the 2030 target.

The largest contributor are buildings, which accounted for 32 % of all effort sharing emissions in 2022. Emissions have decreased by 30 % since 2005 and Netherlands should keep up the positive contribution of the residential sector to its 2030 buildings' targets. The share of renewable energy in heating and cooling remains very low (8.5 %) compared to the EU average (25 %).

Transport accounted for 30 % of effort sharing emissions and have decreased by 28 % since 2005. The Netherlands is an EU frontrunner in sustainable transport, but still has room to improve. Standing at 5 % in 2023, the Netherlands has one of the EU's highest shares of battery electric vehicles in its passenger car fleet (EU average is 1.2 %). In 2023, its 144 100 publicly accessible charging points provided a charging point for every four e-vehicles, above the EU average of 1:10. Car trips account for 87 % of distances travelled. For freight, road transport plays a lesser role, accounting for 49 % of tonnes transported, while 40 % of freight is carried on inland waterways, far higher that the EU average. Railways account for 8 % of

([129]) Flights between the EU Member States including departing flights to Norway, Iceland, Switzerland and the United Kingdom.

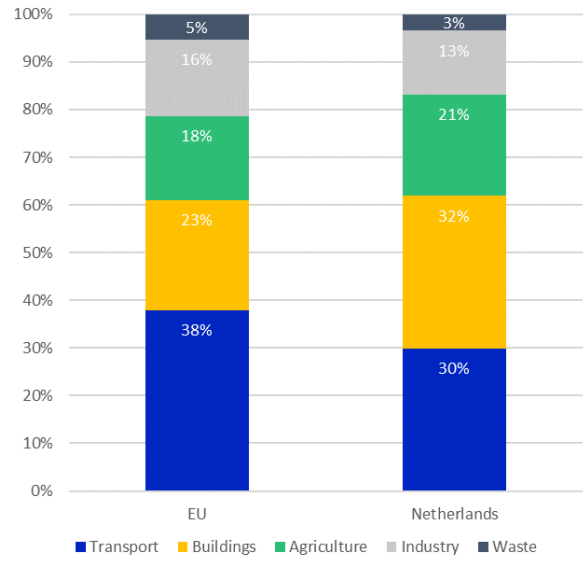
([130]) Directive (EU) 2023/959 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG)

([131]) Directive - 2023/959 - EN - EUR-Lex and Directive - 2023/958 - EN - EUR-Lex

([132]) Regulation (EU) 2018/842 (https://eur-lex.europa.eu/eli/reg/2018/842).

passenger transport, slightly above the EU average (6 %), as well as 6 % of freight transport. 74 % of the rail network is electrified (EU average: 56 %).

Figure 36: Effort-sharing emissions by sector (%), 2022



Land use, land-use change and forestry

The LULUCF sector plays a significant role in achieving the EU's climate neutrality goal. In the EU, this sector absorbs more GHGs than it emits, removing significant volumes of carbon from the atmosphere. Thus, it is the only sector with negative emissions.

But that is not the case in the Netherlands. The Netherlands' LULUCF sector has had relatively high emissions compared to its total land area, and has not had negative emissions since 1990. The main source of these emissions is agricultural land. Since 2018, there has been a modest decline in LULUCF emissions.

The Netherlands' target in 2030 is to enhance land removals by an additional −0.4 Mt of CO_2 equivalent compared to the yearly average of the period 2016–2018. The latest available projections show a surplus to the target of −1.2 Mt of CO_2 equivalent in 2030. Therefore, the Netherlands is on track to meet its 2030 target.

Adaptation to climate change

Halting all greenhouse gas emissions would still not prevent climate impacts that are already occurring. Therefore, adaptation to climate change is also a key component of climate policy.

The Netherlands has one out of three regions identified as a hotspots of climate risks most affected by climate change – namely, low-lying coastal regions ([133]).

The Netherlands is vulnerable to climate impacts, in particular sea level rise and a higher intensity and frequency of rainfall, heatwaves and prolonged droughts. Economic damage caused by weather and climate-related extreme events stood at almost EUR 10 billion in 1980–2020. The Netherlands has a high climate protection gap for coastal floods and a medium-high gap for floods.

The Netherlands adopted its national adaptation strategy in 2007 and updated it in 2016. It also has a national adaptation plan, but there are no sectoral or regional adaptation plans.

This climate adaptation framework provides a good basis for climate resilience, but it could be strengthened by a legal basis for adaptation and new programmes for specific climate threats such as changes in wind regimes, lightning, wildfires and the spread of invasive species and tropical diseases. There is also scope to further mainstream adaptation across governmental policies and long-term plans.

The European Commission identified three priority actions in the 2022 edition of the review. Concerning progress on those actions, the Netherlands has made major efforts to accelerate the deployment of renewables and renewable power generation capacity is growing. But the overall share of renewables remains below EU average. There is progress in sustainable transport and the Netherlands is the frontrunner. Energy efficiency of buildings is on the good pathway, but the share of renewables in heating and cooling remains below the EU average.

2025 priority action

- Implement all polices and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation. More detailed priority actions are set out in the assessment of the final National Energy and Climate Plan (NECP)([134]).

([133]) European Climate Risk Assessment (europa.eu).

([134]) National energy and climate plans.

Part II: Enabling framework – implementation tools

5. Financing

The EU budget supports climate investment in The Netherlands with significant amounts in 2021–2027, with revenues from the EU ETS also feeding into the national budget. During 2020–2022, The Netherlands' revenues from auctioning reached EUR 2 471 million in total, 100 % of which was spent on climate action in 2020.

In addition, the annual investment needed to meet its environmental objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems is estimated to be EUR 20 billion per year in the Netherlands.

These four environmental areas currently receive total funding of around EUR 15.9 billion per year; thus, there is a gap of EUR 4.1 billion per year.

Of the annual environmental investment gap, the most significant gap concerns pollution prevention and control, at EUR 2.3 billion per year.

Climate finance landmarks

EU funding for climate action

The EU budget supports climate action in the EU-27 with EUR 657.8 billion in the 2021–2027 budgetary period across the various programmes and funds, representing an overall 34.3 % contribution level. Of this, cohesion policy provides EUR 120 billion (over half of it through the European Regional Development Fund (ERDF)), the recovery and resilience facility (RRF) EUR 275.7 billion, and CAP EUR 145.9 billion ([135]).

In the Netherlands, the EU cohesion policy (considering EU contribution amounts) provides EUR 0.8 billion for climate action in 2021–2027 (with around one fifth via the ERDF and three quarters from the Just Transition Fund), with a further EUR 75.1 million from the European Maritime, Fisheries and Aquaculture Fund ([136]).

The RRF contributes to climate finance in the Netherlands with EUR 2.99 billion up to 2026, representing 54.9 % of the national RRP ([137]).

The European Investment Bank (EIB) provided EUR 109.9 billion financing across the EU-27 between 2021 and mid 2024 to support energy, transport and industry projects that are aligned with the EU's climate objectives. Of this amount, EUR 2 billion was assigned to the Netherlands in the reference period ([138]).

National financing, including EU emissions trading system revenues

Revenues from the auctioning of emission allowances under the EU ETS, which feed directly into national budgets, amounted to EUR 441 million in 2020, EUR 894 million in 2021 and EUR 1 136 million in 2022 in the Netherlands, totalling EUR 2 471 million in the three-year period. Auctioning revenues go to the national general budget, which is used for, among other things, climate and energy purposes. Amounts spent are higher than 100 % of revenues, but it is not possible to link auctioning revenues to specific projects funded ([139]).

From the remaining part of the EU ETS revenues that feed into the Innovation Fund and the Modernisation Fund, further support is available to climate action at the EU level.

It should be noted that investment in climate action also supports the environment and, therefore, the environmental investments described in the following sections cannot be regarded as entirely additional to climate investment ([140]).

Environmental financing and investments

This section describes the Netherlands' investment needs, current financing and gaps as they relate to the four environmental objectives beyond climate objectives, namely tackling pollution, the circular economy and

([135]) European Commission, *Statement of Estimates of the European Commission – For the financial year 2025*, Publications Office of the European Union, Luxembourg, 2024, pp. 94–96, https://commission.europa.eu/document/download/7a0420e1-599e-4246-9131-ccb7d505d6d9_en?filename=DB2025-Statement-of-Estimates_1.pdf.

([136]) See the Cohesion Open Data Platform (https://cohesiondata.ec.europa.eu/).

([137]) EU Commission datasets and the Recovery and Resilience Scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

([138]) A list of financed projects is provided by the EIB (https://www.eib.org/en/projects/loans/index.htm).

([139]) European Commission: Directorate-General for Climate Action, *Progress Report 2023 – Climate action*, Publications Office of the European Union, Luxembourg, 2023, https://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_enhttps://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_en.

([140]) NB: Indirect investments (from climate and other policies) in support of the environment are accounted for via the tracking.

waste, water protection and management, and biodiversity and ecosystems ([141]).

The environment overall

Investment needs

The overall environmental investment needs to be sufficient to enable the Netherlands to meet its objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems. The required investment is estimated to be EUR 20 billion per year (in 2022 prices).

A significant part of the estimated requirement, around EUR 11.5 billion per year, can be attributed to the need to support circular economy. A total of EUR 4.6 billion per year is required for water, EUR 2.8 billion for pollution prevention and control, and EUR 1.1 billion for biodiversity and ecosystems (in 2022 prices).

Current investments

To implement the environmental investments needed, the available financing is estimated to currently reach an annual EUR 15.9 billion in the Netherlands from EU and national sources combined (in 2022 prices).

Total environmental funding from the multiannual financial framework is estimated to reach around EUR 2.5 billion for the Netherlands in total, during 2021–2027 (or EUR 363.4 million per year).

Table 1: Key environmental allocations from EU funds to the Netherlands (million EUR), 2021–2027

Instrument	Allocations
Cohesion policy ERDF Just Transition Fund	**192.7** ([a]) 108.5 84.2
CAP European Agricultural Guarantee Fund European Agricultural Fund for Rural Development	**1 531.8** ([b]) 767.9 763.9
European Maritime, Fisheries and Aquaculture Fund	**79.1**
Other MFF sources	740.1 ([c])
RRF ([d]) (2021–2026)	**2 590**

([a]) European Commission, 2021-2027 cohesion policy (planned) allocations in *EU amount* excluding national co-financing, based on the tracking in the Common Provisions Regulation (CPR, 2021) Annex . Please note potential data changes that may have arisen between the EIR preparation cut-off date (31 October 2024) and its publication date. Note that the Netherlands is not eligible for the Cohesion Fund. Source and further information: https://cohesiondata.ec.europa.eu/2021-2027-Categorisation/2021-2027-Planned-finances-detailed-categorisation/hgyj-gyin/about_data.

([b]) Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP strategic plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435 6.12.2021, p. 1), Annex XI, https://eur-lex.europa.eu/eli/reg/2021/2115.

Note that 2021-2027 combines factual data for 2021 and 2022 and expenditure under the relevant specific objectives (SOs) of the CAP strategic plans from 2023, using the EU biodiversity tracking methodology (https://commission.europa.eu/system/files/2023-06/Biodiversity%20tracking%20methodology%20for%20each%20programme%202023.pdf). Source: European Commission.

([c]) Space Fund, Horizon Europe, financial instrument for the environment and the Connecting Europe Facility.

([d]) Outside the MFF. Note that the RRF applies a similar environmental tracking scheme (set in the RRF Regulation, Annex VI) as the EU's cohesion policy. RRF dataset version used: July 2024, prior to 2025 revisions. Data source: European Commission.

The Netherlands, in addition to receiving EU funds earmarked specifically for it in 2021–2027, can also benefit from funding programmes that can be accessed at the EU level and which are open to all Member States. These include the financial instrument for the environment (LIFE) programme (EUR 5.4 billion) ([142]), Horizon Europe (EUR 95.5 billion) ([143]), the Connecting Europe Facility (EUR 33.7 billion) ([144]) and funds that can be mobilised through the InvestEU programme ([145]).

The Netherlands' RRP supports climate objectives through funding of EUR 3 billion (55 % of total), with an additional EUR 0.89 billion (16.3 %) for the environment.

The EIB provided around EUR 1.26 billion in environment-related financial contributions to the Netherlands from 2021 to mid 2024, most of which, EUR 180.8 million (56 %), was in the area of sustainable energy, transport and industrial projects, which provides significant co-

([141]) Research, development and innovation is accounted for under each environmental objective. The financing needs, baselines and gap estimates are based on the Directorate-General for Environment's internal analysis (of 2024). Throughout this chapter, specific references are provided to the most important data sources used.

([142]) https://cinea.ec.europa.eu/programmes/life_en.

([143]) European Commission, Horizon Europe, https://research-and-innovation.ec.europa.eu/funding/funding-opportunities/funding-programmes-and-open-calls/horizon-europe_en.

([144]) The Connecting Europe Facility Transport part also includes EUR 11.3 billion transferred from the Cohesion Fund, of which 30 % will be made available, on a competitive basis, to all Member States eligible for the Cohesion Fund. The remaining 70 % will respect the national envelopes until 31 December 2023.

([145]) The InvestEU Fund is set to mobilise over EUR 372 billion of investment through an EU budget guarantee of EUR 26.2 billion to back the investment of financial partners such as the EIB group and others.

benefits to reducing air pollution, environmental noise and other pollution.

The EU's total national expenditure on environmental protection (operating plus capital expenditure) was EUR 298 billion in 2020 and EUR 321 billion in 2021, representing around 2.2 % of EU-27 GDP. In the Netherlands, the total national environmental protection expenditure was EUR 15.6 billion in 2020 and EUR 16.4 billion in 2021, representing 2 % and 1.9 % of GDP, respectively.

Of the total environmental expenditure, the national capital expenditure (investment) on environmental protection amounted to EUR 54.5 billion in 2020 and EUR 59.9 billion in 2021 in the EU-27, representing around 0.4 % of the EU's GDP. In the Netherlands, the national environmental protection investment reached EUR 3.5 billion in 2020, rising to EUR 3.8 billion in 2021, representing around 0.4 % of GDP.

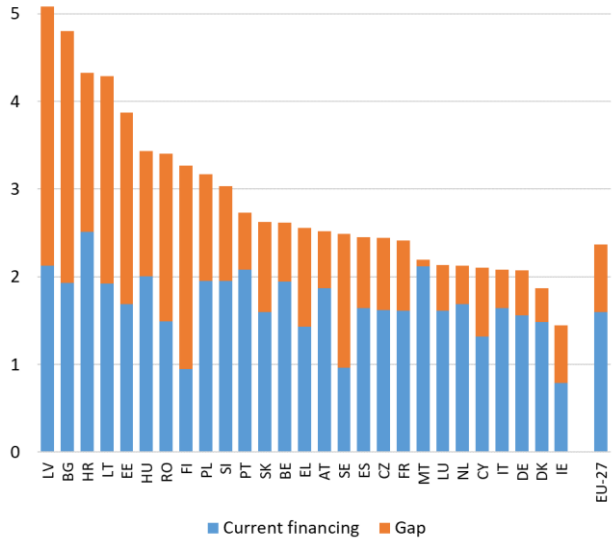
Split by institutional sector, 78 % of the Netherlands' national environmental protection investment (capital expenditure) comes from the general government budget, with 22 % coming from specialist private-sector producers (of environmental protection services, such as waste and water companies). Data from the business sector, whose environmental activities are usually ancillary to its main activities, were not available. At the EU level, 38 % of environmental protection investment comes from governments, 40 % from specialist private-sector producers and 22 % from the general business sector ([146]).

The Netherlands' total financing for environmental investment reaches an estimated EUR 15.9 billion per year (in 2022 prices), including EU funding and national public and national private expenditure. Of the total, the share of EU fund (including EIB funds) reaches 5 %, with around 95 % national financing. The total public financing (EU plus national public) represents 79 % of the total.

The gap

To meet its four environmental objectives beyond climate change, the additional investment need over the current levels (i.e. the gap) reaches an estimated EUR 4.1 billion per year in the Netherlands, representing around 0.4 % of the national GDP, being lower than the EU average (0.77 %).

Figure 37: Environmental financing, needs and gaps per Member State (% of GDP)



Source: Analysis of Directorate-General for Environment.

The following table provides the distributions of the Netherlands' environmental investment gap (expressed in various forms) by environmental objective.

Table 2: Summary of environmental investment gaps in the Netherlands, 2021–2027, per year

Environmental objective	Investment gap per year		
	Million EUR (2022 prices)	% of total	% of GDP
Pollution prevention and control	2 312	56.2	0.3
Circular economy and waste	1 507	36.6	0.2
Water management and water industries	945	22.7	0.1
Biodiversity and ecosystems	—	—	—
Total	**4 117**	**100.0**	**0.4**

([146]) Eurostat, 'Environmental protection expenditure accounts', env_ac_epea.

NB: For biodiversity and ecosystems, no significant gap is observed, based on currently available data.

Source: Directorate-General for Environment analysis.

Pollution prevention and control

Investment needs

In pollution prevention and control, the Netherlands' investment needs are estimated to reach EUR 2.8 billion per year (including baseline investments) in 2021–2027. Most of this, EUR 2.4 billion relates to air pollution control, to comply with the clean air requirements for the five main air pollutants under the NECD by 2030. The estimated needs to reduce environmental noise reach EUR 1.4 billion per year, most of which is delivered by the (same) sustainable energy and transport investments that also benefit clean air ([147]). Industrial site remediation requires an estimated EUR 173 million per year. Microplastics pollution and the chemicals strategy require around EUR 100–130 million per year (each) ([148]).

Current investments

The current investment levels supporting pollution prevention and control reach an estimated EUR 528 million per year in the Netherlands in 2021–2027. Most of the financing concerns clean air (EUR 311 million per year). Protection from environmental noise receives around EUR 65 million, the chemicals EUR 60 million per year, with a further EUR 20 million for site remediation.

In the Netherlands, the EU MFF provides an estimated 12.4 % of the clean air financing (mostly via cohesion policy), with a further 27.6 % from the RRF, adding up to 40 % of the total. EIB financing contributes 18 % and national sources reach 42 % ([149]).

The gap

To meet its environmental objectives concerning pollution prevention and control (towards zero pollution), the Netherlands needs to provide an additional EUR 2.3 billion per year (0.25 % of GDP), mostly related to clean air and noise. The adequate implementation of the NECP with the investments included for sustainable energy and transport would largely deliver this, while in many Member States additional measures and investments may be required to comply with the ammonia reduction requirements.

According to the latest (2023) NAPCP review report ([150]), the Netherlands complied with ammonia reduction requirements in 2020 and 2021, and it is not at risk of non-compliance with ammonia concerning the NECD's 2030 emission reduction commitments, based on the policies and measures in its NAPCP that take into account climate, energy and CAP plans and financing baselines.

Circular economy and waste

Investment needs

The Netherlands' investment needs in circular economy and waste reach EUR 11.5 billion per year (including baseline investments). Most of this, around EUR 9.8 billion per year, relates to circular economy measures in the mobility, food and built environment systems, with a further EUR 1.7 billion necessary for waste management (municipal and packaging waste), covering waste collection, biowaste treatment, recycling reprocessors, waste-sorting facilities, and digitalisation of the waste registry. The amount for waste excludes the investments needed for the uptake of circularity and waste prevention across the economy ([151]).

Current investments

Circular economy investments across the economy reach around EUR 8.4 billion per year in the Netherlands in 2021-2027, with a further EUR 1.6 billion provided for waste management that does not constitute circular economy.

Around 0.3 % of this combined financing for circularity and waste comes from the EU MFF, with no further contribution from the RRF. EIB loans identified in support of circularity and waste represent 0.2 % of the total. The

([147]) 2021 Phenomena project assessment (https://op.europa.eu/en/publication-detail/-/publication/f4cd7465-a95d-11eb-9585-01aa75ed71a1) and the Commission's 2023 Environmental Noise Directive implementation report (https://environment.ec.europa.eu/system/files/2023-03/COM_2023_139_1_EN_ACT_part1_v3.pdf).

([148]) European Commission, *Third Clean Air Outlook*, Brussels, 2022, https://environment.ec.europa.eu/topics/air/clean-air-outlook_en. See also the impact assessment for the revision of the AAQD, available from the Commission web page on the proposed revision (https://environment.ec.europa.eu/publications/revision-eu-ambient-air-quality-legislation_en).

([149]) Through the tracking of EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat). Note that the bulk of clean air financing is provided as a contribution from climate (energy and transport) measures, as per the tracking schemes in the Common Provisions Regulation Annex I and the RRF Regulation Annex VI. Further information on clean air tracking: https://commission.europa.eu/document/download/0a80484e-2409-4749-94c6-3b23bc6bae8f_en?filename=Clean%20air%20methodology_0.pdf

([150]) European Commission, 'National air pollution control programmes and projections', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants/national-air-pollution-control-programmes-and-projections_en.

([151]) See Systemiq and Ellen MacArthur Foundation, *Achieving 'Growth Within'*, 2017; and European Commission: Directorate-General for Environment, *Study on investment needs in the waste sector and on the financing of municipal waste management in Member States*, Publications Office of the European Union, Luxembourg, 2019, https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1.

share of national sources is absolutely overwhelming, reaching 99.5 % of the total financing ([152]).

The gap

To meet its environmental objectives concerning the circular economy and waste, the Netherlands needs to increase circular economy investments by an estimated EUR 1 402 million per year, with an additional EUR 105 million concerning waste management action, not belonging to circular economy. Combined, this amounts to EUR 1 507 million per year, representing 0.16 % of the Netherlands' GDP.

Of the circular economy gap, EUR 367 million relates to recent initiatives, such as the eco-design for sustainable products, packaging and packaging waste, labelling and digital tools, CRM recycling, and measures proposed under the amendment of the Waste Framework Directive, and EUR 1 035 million constitutes further investment need to unlock the Netherlands' circular economy potential.

Water protection and management

Investment needs

The annual water investment needs reach an estimated EUR 4.6 billion (in 2022 prices) in the Netherlands. This comprises investment needs both for the water industry and for the protection and the management of water. Of the total annual need, EUR 1.9 billion, relates to the management of waste water (also including additional costs associated with the revised UWWTD). A further EUR 2.7 billion is necessary for drinking-water-related investments and around EUR 64 million for the protection and management of water ([153]).

Current investments

Water investments in the Netherlands are estimated to be around EUR 3.7 billion per year (in 2022 prices) in 2021–2027. Of this, EUR 1.3 billion supports wastewater management, EUR 2.3 billion drinking water and around EUR 71 million the other aspects of the Water Framework Directive (water management and protection).

Of the total financing, 0.4 % is provided by the EU MFF (mostly through cohesion policy), with further support of 0.3% from the RRF. EIB financing is around 1.4 % of the total, while the bulk of financing comes from national sources (98 %) ([154]).

The gap

To meet the various environmental targets under the Water Framework Directive and the Floods Directive, the Netherlands' water investment gap reaches EUR 935 million per year (0.1 % of GDP), with EUR 567 million linked to wastewater measures. Drinking water measures require an additional EUR 367 million per year over the existing levels of financing.

Biodiversity and ecosystems

Investment needs

The investment needs for biodiversity and ecosystems are estimated to be EUR 1.1 billion per year (in 2022 prices) in the Netherlands in 2021–2027. This includes the following financing needs:

- the Netherlands' prioritised action framework ([155]) concerning the Natura 2000 areas: EUR 902 million per year, mostly running costs;
- additional BDS costs ([156]): this is not possible to quantify, as the financing needs estimated for the strategy are lower than those in the prioritised action framework;
- sustainable soil management costs ([157]): EUR 154 million per year.

Current investments

The current level of biodiversity financing is estimated to be EUR 1.7 billion per year (in 2022 prices) in 2021–2027. 97 % of this is considered direct financing to biodiversity and ecosystems, with a 100 % coefficient in the tracking schemes.

([152]) Waste management and circular economy expenditure tracking in the EU funds, EIB projects and in the national expenditure (Eurostat). Datasets: EPEA accounts (env_epi) and circular economy private investments (cei_cie012).

([153]) See European Commission, 'Estimating investment needs and financing capacities for water-related investment in EU Member States', 28 May 2020, https://commission.europa.eu/news/estimating-investment-needs-and-financing-capacities-water-related-investment-eu-member-states-2020-05-28_en; and OECD, *Financing Water Supply, Sanitation and flood Protection: Challenges in EU Member States and policy options*, OECD Publishing, Paris, 2020, https://www.oecd-ilibrary.org/environment/financing-water-supply-sanitation-and-flood-protection_6893cdac-en.

([154]) Water investment levels are estimated through tracking EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat).

([155]) European Commission, 'Financing Natura 2000 – Prioritised action frameworks', European Commission website, https://environment.ec.europa.eu/topics/nature-and-biodiversity/natura-2000/financing-natura-2000_en.

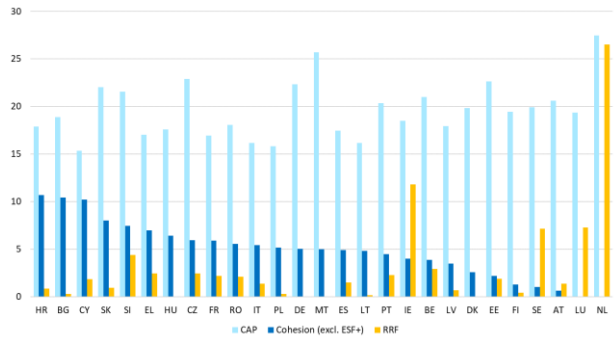
([156]) See European Commission: Directorate-General for Environment, *Biodiversity Financing and Tracking – Final report*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/793eb6ec-dbd6-11ec-a534-01aa75ed71a1/language-en.

([157]) See https://environment.ec.europa.eu/publications/proposal-directive-soil-monitoring-and-resilience_enProposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law) COM(2023) 416 final of 5 July 2023, https://environment.ec.europa.eu/publications/proposal-directive-soil-monitoring-and-resilience_en.

No financing is estimated to come from EU cohesion policy, 12 % from CAP, 1 % from Horizon Europe, around 0.4 % from LIFE and 0.4 % from the European Maritime, Fisheries and Aquaculture Fund. The EU MFF altogether accounts for 14 % of the financing and the RRF for 11.4 %, adding up to a total of 25.4 % from the EU budget. The rest, 75 %, comes from national sources ([158]).

The Netherlands envisages dedicating to biodiversity investments 27.5 % of its CAP budget for 2021–2027, and an estimated 26.5 % of its RRF funds. This is the highest share of CAP and RRF investments in biodiversity for this period of all Member States. However, nothing from the cohesion policy EU contribution amount is planned to contribute to biodiversity (see Figure 38).

Figure 38: 2021–2027 contributions to biodiversity from the main EU instruments per Member State (% of policy total)



NB: ESF+, European Social Fund Plus.

The gap

To meet the environmental objectives concerning the protection and restoration of biodiversity and ecosystems and other relevant cross-cutting measures, based on the available data and estimates, a significant investment gap cannot be observed in the case of the Netherlands.

Public financial management

Green budgeting practices

Green budgeting refers to the use of budgetary tools to achieve climate and environmental goals. Some Member States, including the Netherlands, already use green budgeting tools for identifying and tracking green expenditures and/or revenues([159]). Green budgeting practices provide increased transparency on the environmental implications of budgetary policies

The Commission has developed a non-mandatory green budgeting reference framework that brings together methodologies for assessing the impacts of budgets on climate and environmental goals ([160]).

To help Member States develop national green budgeting and thereby improve policy coherence and support the green transition, the Commission facilitated a technical support instrument (TSI) project on green budgeting from 2021 to 2024 ([161]).

The Netherlands did not participate.

At the subnational level, under the 2024 TSI, the city of Amsterdam is developing methodologies jointly with other European cities to align local budgeting processes with the sustainable development goals ([162]).

The regional dimension of the European Green Deal has been emphasised by the Committee of the Regions through the Green Deal Going Local initiative ([163]).

Beyond green budgeting, to improve policy outcomes, the Commission has also drawn up climate-proofing and sustainability-proofing guidance ([164]), as tools to assess project eligibility and compliance with environmental legislation and criteria.

Green taxation and tax reform

Total environmental taxes amounted to EUR 22.8 billion in the Netherlands in 2022, representing 2.4 % of its GDP (EU average: 2.0 %). Energy taxes formed the largest

([158]) Based on biodiversity tracking in the EU budget (https://circabc.europa.eu/ui/group/3f466d71-92a7-49eb-9c63-6cb0fadf29dc/library/8e44293a-d97f-496d-8769-50365780acde), and national expenditure into biodiversity from the Classification of the Functions of Government accounts.

([159]) European Commission, *Green Budgeting in the EU. Key Insights from the 2023 European Commission Survey of Green Budgeting Practices*, 2023, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/national-fiscal-frameworks-eu-member-states/green-budgeting-eu_en#:~:text=European%20Commission%20Green%20Budgeting%20Survey%C2%A0.

([160]) European Commission, 'European Union green budgeting reference framework', 2022, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

([161]) https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/supporting-implementation-green-budgeting-practices-eu_en.

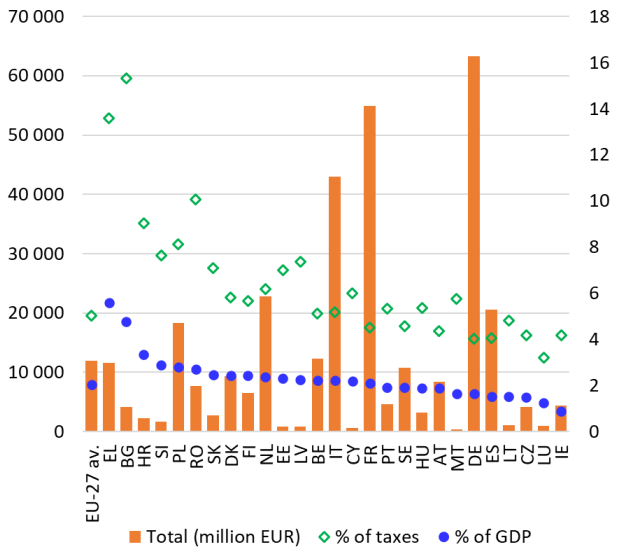
([162]) Technical support is received under the TSI project 24NL03.

([163]) European Committee of the Regions, 'Green Deal going local: Cities and regions put forward economic and social measures to support citizens and businesses to overcome the energy crisis', press release, European Committee of the Regions website, 30 June 2022, https://cor.europa.eu/en/news/Pages/gdgl-economic-social-measures-support-energy-crisis.aspx.

([164]) Commission notice – Technical guidance on the climate proofing of infrastructure in the period 2021–2027 (OJ C 373, 16.09.2021, p. 1), https://op.europa.eu/en/publication-detail/-/publication/23a24b21-16d0-11ec-b4fe-01aa75ed71a1/language-en.

component of environmental taxes, accounting for 1.2 % of GDP, which is lower than the EU average of 1.6 %. Transport taxes, at 0.8 % of GDP, were above the EU average (0.4 %), while taxes on pollution and resources, at 0.39 %, were above the EU average (0.08 %). In 2022, environmental taxes in the Netherlands accounted for 6.2 % of total revenues from taxes and social security contributions (above the EU average of 5.0 %) ([165]).

Figure 39: Environmental taxes per Member State, 2022



The European Green Deal emphasises the role of well-designed tax reforms (e.g. shifts from taxing labour to taxing pollution) to boost economic growth and resilience, and to foster a fairer society and a just transition through the right price signals. The Green Deal promotes the 'polluter-pays principle', which makes polluters bear the costs to prevent, control and remedy pollution.

According to a 2024 study ([166]), the Netherlands applies emission charges (e.g. aircraft noise emissions, water biochemical oxygen demand, solid waste landfill fee, manure tax), product charges (vehicle tax, levies on plastics) and user charges (water abstraction volumes, waste volumes). There is a tax on tap water (EUR 0.359/m^3 of tap water delivered up to 300 m^3) ([167]) and incineration taxes complemented by bans on the landfill of specific substances. However, water for agriculture or industrial uses is taxed at a lower rate of EUR 0.08/m^3, with this rate only applying to irrigation users abstracting over 40 000 m^3 per year ([168]). The Netherlands taxes waste at EUR 35.70/t for waste going to landfill or mixed waste incineration plants in and outside the Netherlands ([169]). Vehicle registration taxes have been designed to promote the purchase of low-carbon vehicles. Tax on mineral extraction charged per volume (m^3) or weight (kg or t) of materials extracted cover the extraction of various natural resources, for example coal, lignite or peat. The same study proposes the introduction of air pollution tax and intensive agriculture tax ([170]).

Green bonds and sustainable bonds

In 2023, the total value of green bonds issued by the Member States was USD 245 billion (EUR 227 billion), up from USD 234 billion (EUR 198 billion) in 2021 ([171]).

During 2021–2023 combined, the Netherlands issued green bonds worth USD 76.8 billion (EUR 64.9 billion). Of this, the issuance in 2023 amounted to USD 20.6 billion (EUR 19 billion).

During 2014–2023, 83 % of the green bonds issued by European countries (excluding supranational entities) served objectives in energy, buildings or transport, while 5 % supported objectives in water, 5.1 % related to land use (with links to nature and ecosystems) and 3.8 % applied to waste management. By 2023, the combined share of energy, buildings and transport had decreased to 73 %, the shares of waste management and land use had increased (to 5.9 % and 8.4 %, respectively) and the share of water had remained around 5 %.

In 2021–2023, 31.7 % of the European green bonds (excluding supranational issuances) were issued by

([165]) Eurostat, 'Environmental taxes accounts', env_eta.

([166]) European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annex 1, https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en.

([167]) European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annex 2, https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en.

([168]) Berbel, J., Borrego-Marín, M. and Expósito, A. et al., 'Analysis of irrigation water tariffs and taxes in Europe', *Water Policy*, Vol. 21, Issue 4, 2019, pp. 806–825, https://doi.org/10.2166/wp.2019.197.

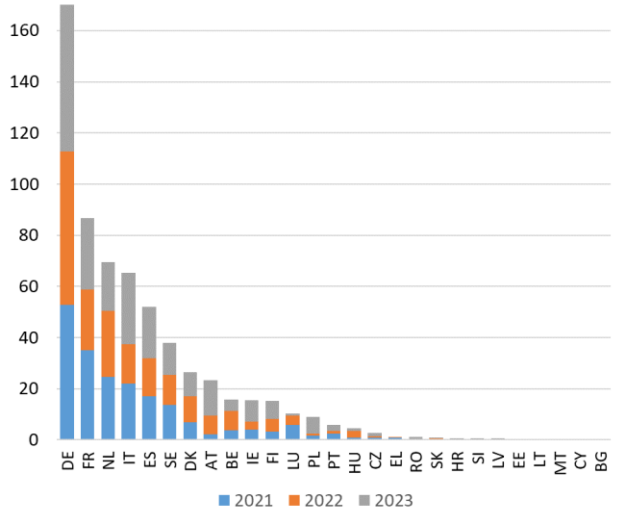
([169]) European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, p. 10, https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-e.

([170]) European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, p. 17, https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-e.

([171]) Climate bonds initiative (https://www.climatebonds.net/). NB. Additionally (and not included in this), national sources indicated EUR 544.8 million issuance for Croatia, in 2022-2023, and a slightly higher amount for Slovenia (+0.27 billion) during 2021-2023 in total.

financial corporates, 29.1 % by sovereign governments and 23.1 % by non-financial corporates. 8.3 % of the issuances were linked to government-backed entities, 6.4 % to developments banks and 1.4 % to local governments.

Figure 40: Value of green bonds issued per Member State (billion EUR), 2021, 2022 and 2023



Data source: Climatebonds.net, with some additional data from national sources (e.g. Croatia, Slovenia).

Environmentally harmful subsidies

Addressing and phasing out environmentally harmful subsidies, in particular fossil fuel subsidies (FFS), is a further step towards achieving the eighth environment action programme objectives and the enabling conditions ([172]). FFS are costly for public budgets and make it difficult to achieve European Green Deal objectives.

The overall downward trend of FFS mentioned in past EIRs was disrupted from 2022 due to the European response to the 2021 energy crisis and subsequent increase in energy prices.

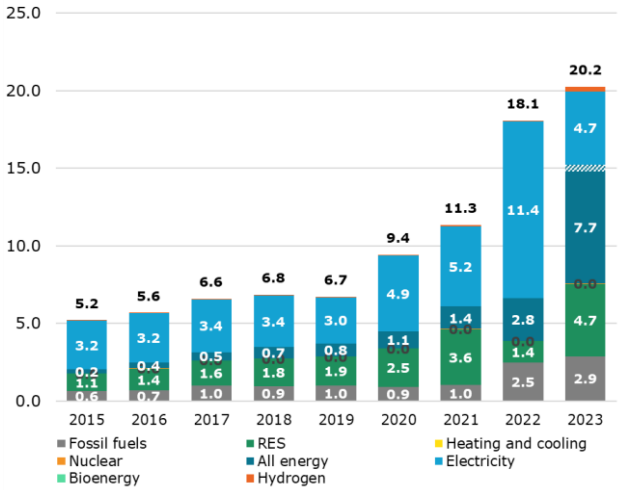
As a direct consequence, annual FFS in the EU increased to EUR 103 billion in 2023 from EUR 57 billion in 2020. From 2021 to 2023, there was a marked increase in annual FFS of 72 % in the EU ([173]).

For the majority of the Member States (16), the year 2022 saw a peak in the amount of overall FFS. A decline was then observed in 2023 ([174]). In particular, FFS for coal and lignite, natural gas and oil increased in 2022 and a strong increase was observed for natural gas subsidies.

In the Netherlands, the energy subsidies were relatively stable between 2015 and 2019, and have shown increases since then, which accelerated in 2022 and 2023. FFS grew from EUR 0.6 billion in 2015 to EUR 1 billion in 2017 and stayed around that level until 2021. In 2022, FFS amounted to EUR 2.5 billion, and in 2023, 2.9 billion.

As a share of GDP, FFS in 2022 ranged from 1.8 % in Croatia to less than 0.1 % in Denmark and Sweden. The Netherlands' value reached 0.3 %, above the EU average (0.8 %) ([175]).

Figure 41: Energy subsidies by energy carrier (billion EUR), 2015–2023



NB: RES, renewable energy source.

Source: analysis of Directorate-General Energy

The 2022 EIR included the following recommendations for the Netherlands.

- Devise an environmental financing strategy to maximise opportunities for closing environmental implementation gaps, bringing together all relevant administrative levels.
- Ensure an increased level of financing for the environment, in particular further exploring private financing flows (currently around a fourth of the total), to cover the level of investment needs across

([172]) Article 3(h) and 3(v) of the eighth environmental action programme.

([173]) European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025). https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en

([174]) 16 Member States: BE, EE, IE, EL, ES, FR, HR, IT, CY, LT, HU, NL, AT, PT, RO and SE.

([175]) European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025). https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en

the environmental objectives by closing the investment gaps.

Important to note is that the Netherlands organised a conference on the 30 March 2023 ([176]) on the European Commission's vade mecum for environmental financing ([177]), which is considered an element of a strategy.

The overall level of financing for the environment for the Netherlands remains, however, similar to that at the time of the 2022 EIR, at around 0.4 % of GDP, which is lower than the EU average.

2025 priority action

In light of the observation of similar overall investment gaps to those in 2022, one recommendation from 2022 is maintained for the Netherlands.

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

([176]) https://environment.ec.europa.eu/events/second-vademecum-online-event-environmental-funding-netherlands-30th-march-2023-2023-03-30_en.

([177]) European Commission: Directorate-General for Environment, *Find Your EU Funding Programme for the Environment – Supporting the environment under the 2021–2027 multiannual financial framework and NextGenerationEU*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/33b54f0d-0251-11ed-acce-01aa75ed71a1.

6. Environmental governance

Information, public participation and access to justice

Citizens can more effectively protect the environment if they rely on the three 'pillars' of the Aarhus Convention: (i) access to information, (ii) public participation in decision-making and (iii) access to justice in environmental matters. It is of crucial importance to public authorities, the public and businesses that environmental information is shared efficiently and effectively ([178]). Public participation allows authorities to make decisions that take public concerns into account. Access to justice is a set of guarantees that allows citizens and NGOs to use national courts to protect the environment, safeguard the rights of citizens and ensure accountability of authorities ([179]). It includes the right to bring legal challenges ('legal standing') ([180]).

Environmental information

This section focuses on the implementation of the Infrastructure for Spatial Information in the European Community (Inspire) Directive. The Inspire Directive aims to set up a European spatial-data infrastructure for sharing environmental spatial information between public authorities across Europe. It is expected that this will help policymaking across boundaries and facilitate public access to this information. Geographical information is needed for good governance at all levels and should be readily and transparently available (Table 3).

Table 3: Netherlands dashboard on implementation of the Inspire Directive, 2016–2023

	2016	2023	Legend
Effective coordination and data sharing			■ Implementation of this provision is well advanced or (nearly) completed. Outstanding issues are minor and can be addressed easily. Percentage > 89 %
Ensure effective coordination	■	■	
Data sharing without obstacle	■	■	
Inspire performance indicators			■ Implementation of this provision has started and made some or substantial progress but is still not close to being complete. Percentage = 31–89 %
(i) Conformity of metadata 0	■	■	
(ii) Conformity of spatial datasets	■	■	
(iii) Accessibility of spatial datasets through view and download services	■	■	■ Implementation of this provision is falling significantly behind. Serious efforts are necessary to close the implementation gap. Percentage < 31 %
(iv) Conformity of network services	■	■	

Source: European Commission, 'Netherlands', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/netherlands_en.

The Netherlands' performance in implementing the Inspire Directive is substantial and has been reviewed based on its 2023 country fiche ([181]) (see Table 3).

The Netherlands received a priority action in the 2019 EIR on the need to improve access to spatial data and services. It is making stronger links to the country's Inspire portals and better informing the public about their access to justice rights, notably in relation to air pollution and nature, where substantial progress can be seen.

([178]) The Aarhus Convention (https://unece.org/environment-policy/public-participation/aarhus-convention/text), the Access to Environmental Information Directive (Directive 2003/4/EC) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0004) and the Inspire Directive (Directive 2007/2/EC) (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32007L0002) together create a legal foundation for the sharing of environmental information between public authorities and with the public.

([179]) These guarantees are explained in the European Commission's 2017 notice on access to justice in environmental matters (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818(02)) and a related 2018 citizen's guide (https://op.europa.eu/en/publication-detail/-/publication/2b362f0a-bfe4-11e8-99ee-01aa75ed71a1/language-en/format-PDF).

([180]) This EIR focuses on the means used by Member States to guarantee rights of access to justice and legal standing and to overcome other major barriers to bringing cases on environmental protection.

([181]) European Commission, 'Netherlands', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/netherlands_en.

In 2022, the Netherlands received a priority action on the need to make spatial data more widely accessible and prioritise environmental datasets ([182]). Netherlands has made good progress on improving the accessibility of spatial data, but more efforts are needed. Therefore, the 2022 priority action is repeated in 2025.

Public participation

Public involvement at both the planning and the project phase maximises transparency and social acceptance of programmes and projects. Consultation with the public (including NGOs) and environmental, local and regional authorities is a key feature of an effective impact assessment procedure. Such consultation also provides an opportunity for public authorities and project promoters to engage with the public actively and meaningfully by making information on the likely significant effects widely available. If carried out with due diligence and taking into consideration useful public input, this process leads to better-informed decision-making and can promote public acceptance. Making information available increases stakeholder involvement, thus lessening resistance and preventing (or minimising) litigation. On the other hand, it is paramount that the procedure is effective.

This section examines how public involvement and transparency are ensured under two instruments, namely the Environmental Impact Assessment (EIA) Directive ([183]) and the Strategic Environmental Assessment (SEA) Directive ([184]).

EU law provides for a flexible framework concerning EIAs. The aim of this framework is to ensure the application of the necessary environmental safeguards, while enabling speedy approval of projects. The Commission has contributed to simplifying and accelerating permitting for renewable energy projects and continues to support the Member States in this regard([185]).

The Netherlands has already taken steps aiming to accelerate permit-issuing procedures taking advantage of the broad flexibilities offered by the EU legal framework, such as the establishment of one-stop shops and accelerated short deadlines for issuing permits for renewable energy projects. The acceleration of the permitting process is implemented through two processes: the multiannual programme for infrastructure, energy and climate and the federal coordination procedure (*Rijkscoördinatieregeling/projectprocedure*). In addition, the support provided in 2023 through the TSI by the Commission included projects to help the authorities supervise artificial intelligence, improve the permitting process for renewable energy projects and improve policies for attracting and retaining highly skilled talent.

The average speed in the EU for issuing permits involving an EIA procedure is 20.6 months, with a minimum duration of 11.4 months and the maximum duration of 75.7 months ([186]). The duration of each step in an EIA process (screening, scoping, EIA report, public consultation, reasoned conclusion, development consent) varies considerably between Member States and projects. The available data for the Netherlands do not allow any conclusions to be drawn. A priority action is included for 2025 to provide more detailed information on the different stages of the EIA process. Effective use of EU procedures can positively influence the timely approval of activities underpinning the decarbonisation of the economy on the way to net zero by 2050.

A new report is not yet available on the application and effectiveness of the SEA Directive in the EU. Nevertheless, a support study has been published with information by Member State ([187]).

In the 2022 EIR, the Netherlands received a priority action to collect and publish data on public participation in EIA and SEA processes, including information on the extent to which final decisions are affected by public comments. Extensive information and electronic tools are available in the Netherlands to facilitate public participation in EIA and SEA procedures. A Dutch government web page collects all official notifications and publications regarding the initiation of plans and projects to which EIA or SEA

([182]) See the European Commission's list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).

([183]) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32011L0092.

([184]) Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30), https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32001L0042.

([185]) Commission Staff Working Document (SWD/2022/0149 final), 18 May 2022, (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022SC0149&qid=1653034229953).

([186]) European Commission: Directorate-General for Environment, *Collection of information and data on the implementation of the revised Environmental Impact Assessment (EIA) Directive (2011/92/EU) as amended by 2014/52/EU)*, Publications Office of the European Union, Luxembourg, 2024, Tables 5 and 6, https://op.europa.eu/en/publication-detail/-/publication/8349a857-2936-11ef-9290-01aa75ed71a1/.

([187]) European Commission: Directorate-General for Environment, Lundberg, P., McNeill, A., McGuinn, J., Cantarelli, A. et al., *Study supporting the preparation of the report on the application and effectiveness of the SEA Directive (Directive 2001/42/EC) – Final study*, Publications Office of the European Union, 2025, https://data.europa.eu/doi/10.2779/1615072

procedures apply ([188]). In addition, the Ministry of Infrastructure and Water Management provides an online participation platform ([189]) and quick scan facility ([190]) for citizens and developers to determine whether an EIA procedure applies. Furthermore, public participation in EIA and SEA procedures is embedded in national environmental law, providing rules for participation in national, provincial and municipal planning procedures ([191]) including information obligations, obligatory public consultation and a duty to explain to what extent public feedback was considered. However, to date, there is no information available on public participation in EIA and SEA.

A new Environment and Planning Act (Omgevingswet) entered into force in the Netherlands on 1 January 2024, consolidating various areas of environmental law to make decision making more effective and efficient and further improve public participation in environmental decision making ([192]). An environment platform is being developed as part of the digital infrastructure to facilitate the entry into force of the new Environment and Planning Act and stimulate participation by citizens ([193]). Some data on public participation in EIA and SEA procedures and the extent to which public views are considered are published, but only for procedures in which the Netherlands Commission for Environmental Assessment is specifically requested to take public views into account ([194]).

Access to justice

Access to justice, guaranteed by Article 19(1) of the Treaty on European Union and Article 47 of the EU Charter of Fundamental Rights, is a fundamental right and part of the democratic process. It is vital to ensure the full application of EU law in all Member States and the legal protection of the rights of individuals, including in environmental matters. Access to justice is essential to enable judicial review of the decisions of public authorities and to allow the correction of any wrongdoing committed by these authorities.

This section provides a snapshot of the state of play of access to courts by the public, particularly when it comes to challenging plans, or the non-adoption of plans, under EU law, in the areas of water, waste, air quality and noise, irrespective of the form of the legal act (i.e. regulatory act or administrative decision).

As mentioned in the 2022 EIR, the Netherlands provides for access to justice in environmental matters regarding certain administrative acts, particularly EIAs. NGOs do not have to demonstrate an interest to have standing in an administrative environmental court case or in cases that have significant effects on the environment, but they do have to meet some conditions regarding their legal status and operation. For citizens, the requirement is to have a sufficient interest in the decision. In practice, meeting that standard in environmental cases may be more demanding on citizens than on NGOs.

Under Dutch administrative law, only final decisions can be subject to legal review and appeal to the courts. Decisions are defined in Article 1:3 of the Dutch General Administrative Law Act (Algemene wet bestuursrecht). Administrative review and judicial review are not available against general binding rules or policy rules, but only against the decisions based on them. Article 120 of the Dutch Constitution does not allow the judge to check the validity of laws adopted by parliament against the constitution: 'The constitutionality of Acts of Parliament and treaties shall not be reviewed by the courts.' The judge is allowed, though, in a dispute over the (formal or material) legality of a decision, to raise arguments calling into question the legality of the legal basis on which the decision is based. So it is possible to check whether a decision is compatible with EU law, including environmental law. It is also possible for the national judge to check whether national law complies with binding international law. Where it does not, the judge can leave aside national law.

More specific rules apply on challenging EIAs. The EIA report itself can only be made subject to review together with the decision (e.g. on the application for a permit). If the EIA report is found to be flawed, the decision will be ruled to be flawed as well (because it is not substantiated by the EIA report) and will therefore – typically – be annulled (Article 3:46 of the Dutch General Administrative Law Act).

([188]) https://zoek.officielebekendmakingen.nl/uitgebreidzoeken.

([189]) Platform Participatie (https://www.platformparticipatie.nl/default.aspx).

([190]) EIA-scan (https://iplo.nl/regelgeving/instrumenten/milieueffectrapportage/) in the knowledge database of the Ministry of Infrastructure and Water Management.

([191]) Chapter 7 (SEA and EIA) and Chapter 4 of the Environmental Management Act.

([192]) More information on the new Environment and Planning Act and its entry into force is available on the dedicated government website (https://www.rijksoverheid.nl/onderwerpen/omgevingswet) and at https://iplo.nl/regelgeving/omgevingswet/english-environment-and-planning-act/.

([193]) More information on the Digital System for the Environment Act and the Environment Platform (Omgevingsloket) is available at https://aandeslagmetdeomgevingswet.nl/ontwikkelaarsportaal/dso/dso/digitaal-stelsel/.

([194]) Facts and figures from the Netherlands Commission for Environmental Assessment's annual report (https://www.eia.nl/annualreport2020/).

There is a general website on SEA/EIA ([195]), but it does not provide an overview of consultations ([196]).

A case on access to justice in the Netherlands was launched in 2023 ([197]), mainly seeking clarification on whether administrative or regulatory decisions in the field of the environment, particularly in areas of planning related to water, nature, air quality and noise, can be legally challenged at the national level (as is required by the Aarhus Convention and EU law). The reply is under assessment.

2025 priority actions

- Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation ([198]).
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on publication of final decisions) is electronically accessible, through at least a central portal or easily accessible points of access, at the appropriate administrative level
- Provide information on the average duration of all steps in the EIA process.

Compliance assurance

Environmental compliance assurance covers all work undertaken by public authorities to ensure that industries, farmers and others fulfil their obligations to protect water, air and nature, to manage waste ([199]) and to remedy any environmental damage. It includes measures such as (i) compliance promotion, (ii) compliance monitoring (i.e. inspections and other checks), (iii) enforcement, that is steps taken to stop breaches and impose sanctions, and (iv) ensuring damage prevention and remediation in line with the polluter-pays principle.

Compliance promotion, monitoring and enforcement

Non-compliance with environmental obligations may occur for different reasons, including poor understanding or lack of acceptance of the rules, opportunism or even criminality. Compliance promotion activities help duty-holders to comply by providing information, guidance and other support. This is particularly important in areas where new and complex legislation is put in place.

When inspections and other control activities identify problems, a range of responses may be appropriate, including the use of administrative and criminal enforcement tools.

While centralised online publication of non-compliance statistics remains limited, recent government reforms and regional authorities increasingly focus on ensuring transparency by providing public access to decisions on environmental violations and sanctions through various regional platforms ([200]).

As mentioned in the 2022 EIR, every four years, a national threat assessment on environmental crime is carried out by the Strategic Environmental Chamber, involving all parties involved in the enforcement of environmental legislation in the Netherlands, both administrative and criminal enforcement services as well as specialised inspectorates ([201]). Since the last national threat assessment, the Dutch government has intensified its focus on environmental crime.

The 2022 EIR recommended that the Netherlands (i) publishes inspection plans, inspection reports and annual activity reports/statistics linked to environmental inspections of industrial installations under the IED, in the same manner as is done for installations under the Seveso III Directive; (ii) improves cooperation between enforcement authorities on environmental crime, for example by improving information exchange, resources, level of expertise and cooperation systems of administrative and criminal authorities involved. However, such actions concerning compliance promotion, monitoring and criminal and administrative enforcement are not assessed here due to a lack of systematic information.

The new EU Environmental Crime Directive

The EU has recently strengthened its legal framework on tackling the most serious breaches of environmental obligations, notably by the adoption of the Environmental

([195]) https://iplo.nl/regelgeving/instrumenten/milieueffectrapportage/.
([196]) https://www.commissiemer.nl/english.
([197]) European Commission infringement decision INFR(2023)2149.
([198]) European Commission's list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).
([199]) The concept is explained in detail in the European Commission's 2018 communication on EU actions to improve environmental compliance and governance (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010) and the related Commission staff working document (https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010).
([200]) For example, the regional agency Omgevingsdienst Noordzeekanaalgebied makes information concerning enforcement measures publicly accessible at https://odnzkg.nl/.
([201]) Openbaar Ministerie, Omgevingsdienst NL, Inspectie Leefomgeving en Transport et al., *Dreigingsbeeld Milieucriminaliteit 2021*, 2021, https://www.om.nl/onderwerpen/milieucriminaliteit/dreigingsbeeld-milieucriminaliteit.

Crime Directive (ECD) (Directive (EU) 2024/1203)([202]) and new sectoral legislation with stronger provisions on compliance monitoring, enforcement and penalties. Issues important for the transposition and the implementation of the relevant new instruments are highlighted below; a detailed assessment of these topics will be included in the next EIR once more implementation measures are put in place and more systematic information is available.

The new ECD replaced the 2008 ECD and introduced several new offence categories, such as unlawful ship recycling, unlawful water abstraction, and serious breaches of EU legislation on chemicals, mercury, fluorinated GHG and IAS of EU concern. It also covered the establishment of qualified offences, subject to more severe penalties where one of the offences defined in the directive leads to serious widespread and substantial damage or destruction of the environment. Concrete provisions on the types and levels of penalties that can be imposed for natural and legal persons who commit an offence were also introduced. Other provisions will help considerably to improve the effectiveness in combating environmental crime of all actors along the enforcement chain. These include obligations to ensure adequate resources and investigative tools, specialised regular training and the establishment of cooperation mechanisms within and between Member States as well as national strategies on combating environmental crime.

Member States are required to transpose the new ECD into national law by 21 May 2026 and to take additional measures to more effectively combat environmental crime, in particular through training, coordination, cooperation and strategic approaches. The Commission will provide support, including by facilitating the identification and sharing good practices. Member States are expected to ensure the necessary resources and specialised skills required and they are invited to encourage their authorities to support and cooperate with the recognised EU-level networks of environmental enforcement practitioners, such the EU Network for the Implementation and Enforcement of Environmental Law ([203]), EnviCrimeNet ([204]), the European Network of Prosecutors for the Environment ([205]) and the EU Forum of Judges for the Environment ([206]). The European Union Agency for Law Enforcement Cooperation and European Union Agency for Criminal Justice Cooperation mechanisms for cooperation on cross-border cases should be used more systematically for environmental offences.

Environmental Liability Directive

The Environmental Liability Directive (ELD)([207]) aims to ensure that environmental damage is remediated in kind at the expense of those who have caused it, in line with the polluter-pays principle. It helps to halt the net loss in biodiversity, as well as reducing the number of contaminated sites and protecting the environmental quality of groundwater and surface waters. The ELD is a cross-cutting tool and a key enabler for better implementation of EU environmental law.

The ELD addresses cases of significant environmental damage to protected species and natural habitats, and, when caused by operators carrying out certain potentially hazardous activities, also damages to water and to soil. The Commission has the legal obligation to periodically evaluate the ELD. The ELD has undergone the second evaluation ([208]), which will be finalised in 2025, and which was supported by an external study ([209]), containing, among other things, evidence, views, reports and other relevant information gathered from different stakeholder groups, including Member States.

One of the most relevant indicators in assessing implementation and enforcement of the ELD is the number of environmental damage cases handled under the ELD, especially when this number is compared with the previous reporting period. Fewer ELD cases were reported in the second reporting period (2013–2022) than in the first one (2007–2013). However, the downward tendency in the number of ELD occurrences and their overall low number do not necessarily mean that the ELD has achieved its objectives, as it needs to be compared with the overall number of environmental damage cases, some of which may have been handled under the other liability instruments.

The ELD has not always been effective in ensuring that the polluter pays, because the liable operators often lack

([202]) Directive 2024/1203/EU on the protection of the environment through criminal law (https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng).
([203]) https://www.impel.eu/en.
([204]) LIFE+SATEC project (https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE20-PRE-ES-000001/fight-against-environmental-crime-at-a-strategic-level-through-the-strengthening-of-envicrimenet-network-of-experts-in-environmental-criminal-investigations).
([205]) https://www.environmentalprosecutors.eu.
([206]) https://www.eufje.org/index.php?lang=en.
([207]) Directive 2004/35/EC on environmental liability with regard to the prevention and remedying of environmental damage (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02004L0035-20190626).
([208]) Commission staff working document - Evaluation of the Environmental Liability Directive, forthcoming 2025.
([209]) European Commission: Directorate-General for Environment and Fogleman, V., *Study in support of the evaluation of the Environmental Liability Directive and its implementation – Final report*, Publications Office of the European Union, Luxembourg, 2024, https://op.europa.eu/en/publication-detail/-/publication/006d90e5-980a-11ef-a130-01aa75ed71a1/language-en.

financial capacity to carry out remediation measures. While the ELD does not provide for a mandatory financial security system, it explicitly calls for Member States to encourage the development of financial security instruments and markets, with the aim of enabling operators to use financial guarantees to cover their responsibilities under this directive.

From 1 May 2013 to 31 December 2021, the Netherlands did not identify any occurrences of environmental damage under the ELD. Moreover, in the previous reporting period, no environmental damage occurrences were reported under the ELD.

The Netherlands has not introduced a mandatory financial security system for ELD liabilities. Environmental insurance policies that provide cover for all on-site and off-site ELD liabilities, sometimes including complementary and compensatory remediation, are widely available and demand is good. Environmental extensions to general liability policies are available but they generally only provide cover for ELD liabilities if such liabilities overlap with requirements under other national environmental legislation to remediate off-site land/soil pollution from a sudden and accidental incident on an insured site. The extensions, which tend to be included automatically in the body of the policy, rarely provide cover for remediating biodiversity damage under the ELD.

The 2022 EIR recommended that the Netherlands improve its financial security system for environmental liability to meet the costs of environmental damage. The Netherlands achieved some progress. The efforts to implement 2022 priority actions should continue along with those for the 2025 priority action.

2025 priority action

- Encourage the use of training programmes provided by the Commission (or developed at the national level) and covering the ELD and its interactions with the other national liability related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

The Commission's 2023 Compact ([210]) initiative to enhance the administrative space identifies the capacity to lead the green transition as one of three key pillars, along with the public administration skills agenda and the capacity for Europe's Digital Decade. Compact also recognises the role of the EIR reporting tool in improving environmental governance. The two main capacity-building opportunities for the environment provided by the European Commission are the TSI ([211]) and the TAIEX-EIR PEER 2 PEER tool ([212]). The technical assistance available through the cohesion policy is subject to shared management and is not dealt with in this subsection.

The Commission's technical support instrument

The TSI provides Member States with tailor-made technical expertise on the design and implementation of reforms. The support is demand driven and does not require national co-financing.

The Commission's TSI had annual calls in 2021, 2022, 2023, 2024 and 2025. The following environment-related projects have been selected for the Netherlands:

- Digitalising monitoring of East Atlantic Flyway (2022), a multi-country project with Denmark and Germany;
- Tackling greenwashing risk in the German and Dutch sustainable investment fund market, run by the Dutch Authority for the Financial Markets (2023);
- Technical support for the implementation of the RRP, run by the Ministry of Finance (2023);
- Accelerating permitting for renewable energy, run by the Ministry of Economic Affairs and Climate Policy, and the Directorate-General for Climate and Energy, Department of Strategy Energy System (2023).
- Support for the assessment of environmentally harmful subsidies and for the preparation of national biodiversity plans in Belgium, the Netherlands and Finland, run by Belgium's Federal Public Service Health, Food Chain Safety and Environment (two calls in 2024);
- Identify financial solutions to mobilise resources for the implementation of the GBF, through the preparation of a national biodiversity finance plan, run by the Ministry of Agriculture, Nature and Food Quality (2024);
- The assessment of net-zero commitments by financial corporates in the Netherlands, run by De Nederlandsche Bank (2024);
- Support to the development of the National Restoration Plans; multi-country project with HR, NL and PL - Ministry of Climate and Environment (2025)
- Integrated environmental monitoring informs adaptive management of coastal wetlands, Ministry of Agriculture, Nature and Food Quality (2025).

([210]) See the European Commission web page on Compact (https://reform-support.ec.europa.eu/public-administration-and-governance-coordination/enhancing-european-administrative-space-compact_en).

([211]) See the European Commission web page on the TSI (https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en).

([212]) See the European Commission web page on the TAIEX-EIR PEER 2 PEER tool (https://environment.ec.europa.eu/law-and-governance/environmental-implementation-review/peer-2-peer_en). TAIEX: Technical Assistance and Information Exchange.

The Commission's TAIEX-EIR PEER 2 PEER tool

The Commission launched the TAIEX-EIR PEER 2 PEER tool in 2017. It aims to facilitate peer-to-peer learning among Member States' environmental authorities through workshops (single or multi-country), expert missions (where a delegation of experts travels to the requesting institution) and study visits (where a delegation from the requesting institution travels to a host country). Flagship multi-country workshops are those requested by the European Commission to present new and upcoming environmental legislation and policy in all Member States ([213]).

Workshops involving the Netherlands are as follows:

- Climate adaptation and blue infrastructures: Examples across European regions (31 May 2022–1 June 2022);
- Circular procurement (7 June 2022), hosted by the Public Service of Wallonia, Belgium;
- Good practices on noise abatement measures and noise mapping: Directive 2002/49/CE (26–27 September 2022);
- Circular economy in the Irish midlands (4–6 October 2022);
- Future challenges in the air protection in Europe (24 November 2022), with the Czech Presidency of the Council of the European Union;
- Make space for biodiversity: Regional action to mainstream biodiversity and empower stakeholders (21–23 March 2023);
- Circular public procurement and circular public investments (7–8 November 2023);
- Biodiversity, nature conservation and large predators: Examples across European regions (4–6 June 2024), hosted by the Netherlands;
- Online platforms: EU Batteries, Packaging and Packaging Waste Regulation (28–29 October 2024);
- New aspects in the cross-border cooperation against environmental crime (19–20 November 2024) ([214]).

2025 priority action

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.

([213]) Flagship multi-country workshops in the reporting period are: Recast Drinking Water Directive (3 April 2025); Environmental compliance and governance (18 March 2025); Planning of Renewable Energy Projects (20 February 2025); Air Quality: Implementation of the revised Air Quality Directive (16 January 2025); Industrial safety: awareness raising of emerging risks linked with climate change and decarbonation (12 December 2024); Air quality: implementation of the NEC Directive to further mainstream air and broader pollution reduction in agricultural policy (25 September 2024); Industrial emissions transposition and implementation of the revised Directive (12 September 2024); Noise: progress towards meeting Member States' noise limit values and EU reduction targets (5 June 2024); Best practice use of environmental footprint methods on the EU market (30 May 2024); Sustainable finance (9 November 2023); Textile waste separate collection, treatment and markets (3 October 2023); EU environmental funding and support (13 June 2023); Advisory service for businesses to go circular (24 April 2023); Digital product passport implementation (6 December 2022); Public involvement in planning and approval of renewable energy projects (17 November 2022); Environmental compliance and governance (14 November 2022); Biowaste management (19-20 September 2022); Renewable energy projects: permitting granting processes (13 June 2022)). N.B. the first flagship workshop on Zero Pollution for Air, Water and Soil, took place 9 February 2022.

([214]) https://webgate.ec.europa.eu/TMSWebRestrict/resources/js/app/#/library/detail/90076?hasBackBtn=false.

Annex

2025 priority actions

Circular economy and waste management

Waste management

- Further shift reusable and recyclable waste away from incineration, including through economic instruments.
- Increase the collection and recycling rate of waste electronic and electric equipment (WEEE).
- Invest in waste prevention measures to reduce the total amount of waste generated.
- Extend a pay-as-you-throw system to all households, and fully introduce the cost-coverage rules as part of extende producer responsibility for packaging

Biodiversity and natural capital

Global and EU biodiversity frameworks

- Submit to the Convention on Biological Diversity an updated NBSAP or national targets following the adoption of th Kunming-Montreal Global Biodiversity Framework.

Nature protection and restoration – Natura 2000

- Complete the Natura 2000 site designation process
- Ensure the effective implementation of Natura 2000 management plans and sufficient administrative capacity an financing both for Natura 2000 and the implementation of the Nature Restoration Regulation. Ensure implementatio of Prioritised Actions Framework 2021-2027 (PAFs).

Recovery of species

- Enhance efforts to collect reliable data on the conservation status of habitats and species as well as their occurrenc at site level. In view of this, consider the creation of a body in charge of monitoring and reporting, to ensure that dat are not provided only ad hoc on a contract basis.
- Reinforce action for habitats and species with unfavourable conservation status through, for example, restoratio measures, increased connectivity, better policy coordination and integration, and increased funding

Recovery of ecosystems

- Step-up efforts to further reduce nitrogen deposition, in particular in Natura 2000 sites with nitrogen-sensitive specie and habitats..
- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs Belgium.
- Implement and scale up the uptake of organic farming practices.

Forest ecosystems

- Improve conservation status of forests by promoting sustainable forest management and ensuring compliance wit the Habitats Directive before granting/renewing permits for forest logging.
- Implement peatland conservation and restoration measures and include such measures and objectives in the nationa restoration plans.
- Bring levels of nitrogen deposition under the critical threshold to allow forest habitat types protected under the Habitat Directive to recover

Marine ecosystems

- Report updates on the assessment of the state of the Netherlands' marine waters, its targets and its determination of GES, which are expected to include any threshold values for the descriptors in the MSFD that may have bee established in cooperation with other Member States at the EU or regional level.

Prevention and management of invasive alien species

- Step up implementation of the IAS Regulation, including with regard to enforcement and capacity of inspectio authorities.
- Ensure regional cooperation with neighbouring Member States to address predominant pressures.

Zero pollution

Clean air

- As part of the NAPCP, take action to reduce emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revise AAQD.

Industrial emissions

- Reduce industrial air pollution damage and intensity.
- Reduce industrial releases to water and their intensity.
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BA conclusions and ensure timely updates to permits following the publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation to the IED.

Major industrial accidents prevention – Seveso

- Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriat preparedness and response in relation to UTEs, in particular as regards reviewing, testing and updating EEPs, a intervals of no more than three years.

Noise

- Complete noise mapping.
- Complete and implement action plans on noise management.

Water quality and management

Water Framework Directive

- Improve river continuity and ecological flows, boosting efforts on nature-based solutions to reduce hydromorphologic pressures.
- Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower pressure
- Reduce pollution from nutrients, chemicals, metals and saline discharges.
- Better justify exemptions to the achievement of good status.
- Improve the classification of water bodies and strengthen monitoring systems.
- Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures an ensure adequate financing for implementation, including through better use of the cost recovery and polluter pay principle.

Floods Directive

- FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvi flooding.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitorin costs of measures).
- Improve public consultation and stakeholder involvement.

Nitrates Directive

- Tackle nutrients pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Chemicals

- Upgrade administrative capacities in implementation and enforcement to move towards a policy of zero tolerance o non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the Europea Chemicals Agency, including in the coordinated enforcement projects, called REF projects.
- Increase customs checks and checks of products sold online with regard to compliance with chemicals legislation.

Climate action

- Implement all polices and measures that are needed to achieve targets laid down in the Effort Sharing Regulatio (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation. More detailed priority actions ar set out in the assessment of the final National Energy and Climate Plan (NECP) .

Financing

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmental harmful subsidies), EU funding and private funding to help close the investment gap.

Environmental governance

Information, public participation and access to justice

- Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive especially those identified as high-value spatial datasets for implementing environmental legislation.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and o the publication of final decisions) is electronically accessible on a timely basis, through at least a central portal or easi accessible points of access, at the appropriate administrative level.
- Provide information on the average duration of all steps in the EIA process.

Compliance assurance

- Encourage the use of training programmes provided by the Commission (or developed at the national level) an covering the ELD and its interactions with the other national liability-related instruments, to ensure more efficient EL implementation, improve the expertise of the competent authorities and raise awareness among all stakeholde groups.

EU-supported environmental capacity building

- Improve overall national environmental governance, in particular administrative capacity to support the green transitio and coordination at the regional and local levels.