

## **EU Law in Practice**

As a member of the European Union, the Netherlands usually loses when the European Commission takes formal steps to resolve its incorrect or incomplete implementation of EU law. Before the Commission instigates an infringement procedure or refers a case to the Court of Justice of the European Union, however, informal contact often resolves disputes, but ministries learn little from the informal procedures, rarely align and coordinate their policies and critical opinions are seldom heard from the civil service. Ministers rarely evaluate how infringements of EU law arise and are resolved. If they do reflect on completed procedures, they do so orally and inconsistently.

## **Reasons for this audit**

Apart from a few high-profile cases and information from public sources, including the European Commission, little is known about how the Netherlands implements and applies EU law and the consequences of incorrect implementation. We wanted to clarify this situation. The EU Treaties require the Netherlands to implement EU law correctly. The Court of Audit is the appropriate organisation to investigate incorrect and incomplete application and enforcement of EU law in the Netherlands and the resultant cost to society. A lot of the information on this is not made public. With our unique powers, however, we can obtain this information from the ministries concerned. We can therefore clarify the scale of the problem, the costs and the possible causes. We also investigated what the ministries were doing to improve the situation.

## **Our audit questions?**

1. What problems did citizens and businesses (and other stakeholders) face regarding the application and implementation of EU law in the Netherlands in 2010-2020?
2. How were these problems in the application and implementation of EU Law in the Netherlands resolved, or not?
3. What have ministries done to improve implementation in response to the problems found in the application of EU law, and was what they did effective?