



ARTICLE

# Forecasting Europe 2022

How will the EU affect the  
Netherlands in 2022?

*4 February 2022*

# Index

The position of the Netherlands in the European Pandemonium .....	4
Our digital future: New legislation and regulations taking shape .....	6
European Year of Rail strengthens opportunities for accelerated development of cross-border rail links .....	9
'Fit for 55': Impact of (possible) changes to EU-ETS and CBAM decision-making .....	11
The role of Central Audit Institutions in the transition to sustainability: the European Court of Auditors .....	14
NATO & transatlantic innovation: upcoming opportunities for Dutch SMEs .....	16
Experts.....	18
Authors.....	18

# Introduction

The past year was a turbulent one for Europe. The EU faced challenges from inside and outside its borders. The corona virus pandemic obliged Member States to reach agreements on a recovery package, some European states weakened Europe's foundations by undermining the Rule of Law, and the era of Angela Merkel came to a close after 16 years. On top of that, there were growing concerns about the situation on the EU's eastern borders due to both the influx of immigrants from Belarus and Turkey and the threat of looming conflict between Russia and the Ukraine. In short, many reasons to ask experts at the heart of European affairs what all of this means for Europe's position and how developments might impact the Netherlands in future.

Alongside the political issues taking centre stage in Europe, Berenschot also sees interesting policy and other developments emerging behind the scenes which we expect to move into the spotlight in 2022 at both European and national level. For instance, the idea of a European army as an alternative to Europe as simply a soft power. The EU is preparing legislation to regulate and/or reduce the monopoly position of Big Tech multinational corporations. At the same time, the European agenda is increasingly dictated by the idea of a more sustainable EU and how to achieve the climate ambitions set out in the EU Green Deal<sup>1</sup>. For instance, the debates and possible decision-making on elements of the 'Fit for 55' package.

For the Netherlands 2021 was dominated by the longest coalition formation in its history. Now that the coalition agreement is signed and sealed, the government is gearing up to tackle the challenges. For instance, increasing the defence budget, and intensifying their efforts on themes such as poverty, digitalisation and climate. The coalition agreement also sends a clear message on Europe: 'Many of the challenges we face require a European or even a global approach. That is why the Netherlands intends to play a leading role in promoting a strong and effective European Union.'<sup>2</sup>

## Article overview

	The position of the Netherlands in the European Pandemonium	Luuk van Middelaar
	Our digital future: New legislation and regulations taking shape	Marieke van Putten, Nicky Tanke, Emma Bree
	European Year of Rail strengthens opportunities for accelerated development of cross-border rail links	Wim van de Camp
	'Fit for 55': Effect on (potentially) intensify EU-ETS and decision-making on CBAM	Leon de Graaf
	The role of Central Audit Institutions in the transition to sustainability: the European Court of Auditors	Eva Lindström
	NATO & transatlantic innovation: upcoming opportunities for Dutch SMEs	David van Weel

In this publication, the Berenschot EU-team, led by Robert Wester, addresses six key European developments and consider their likely impact on the Netherlands. We trust that these articles will give you a clear picture of the European themes influencing the Netherlands.

<sup>1</sup> [https://ec.europa.eu/info/sites/default/files/european-green-deal-communication\\_en.pdf](https://ec.europa.eu/info/sites/default/files/european-green-deal-communication_en.pdf)

<sup>2</sup> <https://www.parlement.com/9291000/d/pdfs/coalitieakkoord-2021-2025.pdf>

# The position of the Netherlands in the European Pandemonium

In line with the hybrid ways of working that the corona pandemic has introduced, we held our interview with Luuk van Middelaar via a Zoom link between Brussels and Utrecht. After several intensive years at the heart of policymaking in Brussels, Mr van Middelaar is now spending more time on writing, specifically columns focusing on European issues for *NRC Handelsblad* and books, including his most recent publication, '*Een Europees Pandemonium*'. Meanwhile he is also Professor of Foundations and Practice of the European Union at Leiden University. During the interview we took a brief look back at the past year to find out what Europe can expect on a geopolitical level in 2022, as well as discussing the possible implications of the change in the German chancellorship and the rising tensions between East and West.

*"The EU became stronger even at a time when it had to set aside some of its ideals by closing internal borders."*

What should we learn from the pandemic?

As Mr van Middelaar sees it, the EU can certainly learn some lessons from the start of the pandemic. *'The EU took some major decisions in a relatively short space of time: between spring and summer 2020 it responded to the corona pandemic by setting up the EUR 750 billion recovery fund. This was despite the criticism expressed by Wopke Hoekstra, the Dutch Finance Minister, which Southern Europe saw as less than empathetic. The EU became stronger even at a time when it had to set aside some of its ideals by closing internal borders. And in the midst of the pandemic it demonstrated resilience, admittedly with some hiccups and challenges along the way, by calling on member states to show solidarity.'*

*And that at a time when, just after the start of the covid outbreak, some people were saying that Europe's days were numbered.'*

According to Mr van Middelaar, a crisis helps us to see existing political relationships in a different light, and the corona pandemic has certainly revealed some previously hidden weaknesses on the world stage. At the start of the pandemic, a sense of Chinese hegemony and of America turning inwards were all too evident, and this geopolitical situation has forced Europe to redefine its position in the world. One of the positive aspects of the pandemic is that the crisis has also created new political momentum, with Europe now displaying greater unity on the global stage.

Does EU unity really exist?

Zooming in further on the question of unity within the EU, Mr van Middelaar clearly regards some developments as concerning. These include the potential threats to the rule of law that we can see in certain European member states, specifically Poland and Hungary. Allowing these member states to slide into autocracy would mean the EU becoming detached from its core democratic values. And this could happen quickly, given that Hungary is due to hold elections in 2022, followed by Poland a year later. *'This points to a challenging time ahead for Eastern Europe. But the other European countries can help by expressing moral support for democratic parties in those countries or maybe even suspending bilateral trade treaties. The risk is that the complex debate on the precedence of EU law will play right into the Polish and Hungarian governments' hands by deflecting attention away from the real issues and letting these governments present themselves as defenders of national sovereignty. But in the end, it's not Brussels, Berlin or The Hague that's going to save the rule of law. The only people who can do that are the Hungarian and Polish voters, at the ballot box.'*

Another European development causing him concern, and that could potentially prove more problematic, is the crisis on the border between Lithuania and Belarus. *'The situation on the Belarus border shows that the EU's external borders are vulnerable because it's all too easy for a dictator to promote human trafficking on a large scale as a way of conducting a hybrid war.'* Although the diplomatic and economic sanctions announced by the EU are expected to calm this situation for a while, the problem is not going to go away. As soon as such a situation re-arises, we will get another European debate on asylum and migration, but this time it will also have to consider how to protect our external borders. *'This type of politics just wasn't part of the equation when the EU was being established, but in the long run it can have a huge impact on European policy.'*

*"Over the next few years we really need to see a move towards highlighting how vital EU membership is for the Netherlands. Being part of an economic community and a community of shared values makes us so much stronger than we would otherwise be and means we're part of a greater whole."*

But as well as various worrying developments in and around Europe, Mr van Middelaar was keen to emphasise some positive developments.

The recent German elections, for example, have shown that we can expect a degree of continuity at the heart of that country's politics over the next few years. Germany's political foundations will largely stay the same because all the major parties agree that for Germany to prosper, the European Union, too, needs to do well. As he sees it, the 'traffic light coalition' is certainly going to mean some changes in emphasis: *'Germany's going to be greener and to upgrade its digital infrastructure, and there's also going to be more financial solidarity in the country. But the big question at a European level is how quickly Chancellor Scholz will be able to fill the leadership vacuum that'll be left by Angela Merkel's departure.'*

What about Dutch policy on Europe in 2022?

Given the geopolitical and economic developments outlined, what should Dutch EU policy be focusing on over the coming year? In Mr van Middelaar's view, the Netherlands needs to become more pro-active and to cling less desperately to the status quo if it is to find a healthy balance between Dutch and European interests, including their mutual interest in an open economy. *'The world's changing. Just look at all the Chinese take-overs we're seeing in Europe and also the growing pressure that the United States is putting on European high-tech manufacturers not to export to China. The EU countries need to work out a response, maybe in the shape of an industrial policy. And that'll also mean a change of course for the Netherlands in, say, its position on state aid, or being less naive in its trade policy.'* As he sees it, the Dutch government will also have to make more effort to build public support for the EU. *'Over the next few years we really need to see a move towards highlighting how vital EU membership is for the Netherlands. Being part of an economic community and a community of shared values makes us so much stronger than we would otherwise be and means we're part of a greater whole. This change isn't going to happen within a year or even within a single legislative period, but the ball does need to start rolling.'* The Netherlands would be well advised, in his view, to take a good look at Germany, where the government clearly sees investing European money in German projects as a good way of stimulating the domestic economy. *'That's something that's still totally inconceivable in the Netherlands right now. Even Volt and D66 hardly dare suggest it. So it's really important over the next few years for the Dutch government to have the courage to come out and tell the European story to the general public. Only by working together to counter the threats that we in the continent of Europe are exposed to can we protect and maintain our prosperity and way of life.'*

Any questions?

Please contact Robert Wester via [r.wester@berenschot.nl](mailto:r.wester@berenschot.nl) if you have any questions about this article.

# Our digital future: New legislation and regulations taking shape

Our digital future is being shaped by technological, economic and social developments that are following each other in rapid succession. It is very important, therefore, for governments and society to understand the potential implications of these developments, to prepare themselves for the future and, where necessary and possible, to steer the direction they take. But while new technologies are creating opportunities to change and improve on existing practices in various ways, this does not mean they will automatically determine every aspect of our future. As a society we also have choices: we can embrace or reject technology and, most importantly, we can choose how we use it and whether we impose restrictions, and we can also play a role in shaping it. Sometimes technological design dictates certain forms of use, without society having given any conscious thought to these uses or having made any choices. Governments are trying to anticipate and respond to these developments by issuing legislation and regulations at both an EU and a national level. In this article we examine developments in EU legislation and regulations that will impact on the Netherlands.

As well as responding to legislation and regulations, the Dutch government is experimenting with innovation in a European context in a 'coalition of the willing'. Former Dutch State Secretary Raymond Knops, Dutch State Secretary for the Interior and Kingdom Relations, has brought together eight leading European countries in the digital arena – the Netherlands, Belgium, Denmark, Estonia, Finland, France, Germany and Portugal – to create an informal, high-level alliance for exchanging knowledge and conducting co-experiments designed to underpin Europe's digital agenda. Policymakers collaborating in this coalition aim to learn from each other on digitalising public services and to come up with concrete solutions for various digital challenges facing governments, with a focus on the issues of most importance for digitally transforming these services.

The coalition described itself in 2021 as 'collaborating in four areas: human-centric use of artificial intelligence, cross-border digital services, digital identity and open source' and has announced that these topics will be reviewed in 2022.

Marieke van Putten and Nicky Tanke, policy officers at the Dutch Ministry of the Interior and Kingdom Relations, and Emma Bree from the Dutch Data Protection Authority discuss the most significant developments in EU legislation and regulations that they are currently working on.

## Making life, work and business in the EU easier

The Dutch government is seeking to use the opportunities being created by the digital transformation to make life easier for citizens and businesses alike. The eGovernment Action Plan contains measures designed to optimise life, work and doing business in the EU, including helping EU citizens to digitally access various government services in other Member States.

These measures include the Single Digital Gateway (SDG) Regulation, which should make accessing government services easier for EU citizens and businesses wanting to live, work, study or do business in other Member States. Not everyone in the EU can currently access digital services equally easily. And that's what the European Commission's SDG Regulation is seeking to improve by creating a single, user-friendly and integrated portal for access to online information and administrative procedures, along with the appropriate assistance and problem-solving services, in the various Member States. This regulation is based on three pillars: (1) Information, (2) Procedures and the 'Once-Only' Principle, and (3) Help and Support Services.



Various deadlines have been set for the regulation: by December 2020 EU citizens must be able to find the most relevant information on central government services and the related e-procedures via the Your Europe portal, while by the end of 2022 the relevant information on other government services and the related e-procedures must also be accessible. By the end of 2023, all relevant procedures must be able to be found via the portal and, if applicable, completed digitally. This will be in accordance with the 'Once-Only' Principle ('OOP'), with citizens and businesses then able to authorise Member State governments to digitally exchange relevant documents for certain procedures and so avoid unnecessary duplication. Documents will be exchanged via a Once-Only Technical System ('OOTS'), which still has to be built. Preparations for implementing this regulation are currently underway and will involve quite some work for Dutch government organisations over the coming year.

#### Data and system security

Data shared in this way must be secure. This is the reason for introducing the Data Governance Act (DGA), a European Commission regulation that sets out to create a framework to make data-sharing easier, and in which the rules on re-using government information play an important role for decentralised authorities. This regulation will come into force in late 2022.

Although new technological developments in the field of artificial intelligence (AI), for instance, are creating opportunities for innovation and greater efficiency, they also involve risks from a privacy and ethical perspective.

Although new technological developments in the field of artificial intelligence (AI), for instance, are creating opportunities for innovation and greater efficiency, they also involve risks from a privacy and ethical perspective. The European Commission is trying to counter these risks by setting rules on the use of AI. An example of this can be seen in the EU Strategic Framework on AI, in which the Commission has laid down rules intended to ensure that AI systems used in the EU are secure, transparent, ethical, unbiased and under human control. To achieve this objective, the relevant systems have been assigned to risk categories, with additional rules applying to systems in the highest risk category.

Ahead of European legislation and regulations in this field, Berenschot is now working with certain Dutch municipalities, including Amsterdam and Rotterdam, to develop a governance model for responsibly applying algorithms. The municipalities' decision to anticipate these developments, and specifically their devising of a governance model, is sensible as government authorities are going to have to deal with this issue in the near future, and maybe as early as 2022.

The final legislative development of importance in this respect is the Digital Government Act [WDO], which will take effect in mid-2022. This legislation aims to provide a secure and reliable way for citizens and businesses in the Netherlands to log in to government and semi-government services. Rather than detailed rules, it sets out a series of general principles, responsibilities and procedures that should allow a flexible response to new developments, while also assuring citizens that important issues such as user-friendliness, reliability, security, privacy and digital inclusion will continue to be properly safeguarded.

#### Accessibility and transparency in government services

Another forthcoming development is the introduction of the DUTO (Long-Term Accessibility) standards. These standards, which are designed to ensure that information in government systems remains sustainably accessible, are of a generic nature and reflect what users expect in terms of accessible information. Their introduction is a way for government organisations to meet their obligation to set verifiable requirements for information that is to be permanently preserved. Although applying the DUTO standards is not mandatory, it is strongly recommended.

It is vital for government bodies to maintain an inventory of all DUTO registrations (both digital and paper registrations) so as to assess whether this information has to be made available for publication under the proposed Open Government Act [*Wet Open Overheid/Woo*]. The latter is a private member's bill that, if adopted, will replace the Government Information (Public Access) Act [*Wet openbaarheid van bestuur/WOB*]. The main difference between the bill and the existing legislation relates to information actively required to be published; as far as passive publication (i.e. publication upon request) is concerned, the provisions in the bill are largely identical to those in the WOB. Assuming the bill is approved, the new legislation is likely to come into force in 2022, with more and more types of government information actively being required to be published in the years to come.

You can find more details on all the latest developments in this respect on: [www.berenschot.nl/webinar-woo](http://www.berenschot.nl/webinar-woo).

Lastly we should mention the Modernisation of Electronic Administrative Traffic Act [*Wet modernisering elektronisch bestuurlijk verkeer/WMEBV*], which will come into force in 2022. Under this legislation, citizens will be able to send electronic communications to administrative entities in a manner specified by the latter. These entities will all have to establish whether they need to take steps to comply with the legislation and then start preparing and implementing any measures required.

### Advantages and disadvantages of online platforms

By boosting innovation, online platforms have generated benefits for consumers and so helped to make the EU internal market more efficient, while also making cross-border trade both within and outside the EU easier. This has created new and easier opportunities for a wide range of European businesses and traders wanting to expand and to access new markets.

But although there is broad consensus on the benefits of this transformation, the problems associated with it have major implications for society and the economy. A key problem in this respect relates to the online trade in and exchange of illegal goods, services and content. Online services are being abused by manipulative algorithmic systems to increase the spread of disinformation, as well as for other harmful purposes. These new challenges and the ways platforms are dealing with them are having a considerable impact on basic rights online. A few huge platforms currently control major ecosystems in the digital economy, where it is their rules that apply. These rules can impose unfair conditions on businesses using the platforms and ultimately reduce consumer choice. The Dutch government has also recommended that the EU should specifically target Airbnb in its new Digital Services Act so as to better manage the side effects this particular platform is having on the short-term rental market.

The European Commission has published two legislative initiatives – the above-mentioned Digital Services Act (DSA) and the Digital Markets Act (DMA) – to improve the rules applying to digital services in the EU. Together, these Acts form a single new set of rules applying throughout the EU. These rules are designed to create a more secure and more open digital space and to encourage innovation by establishing a level playing field, as well as protecting the basic rights of all digital service users. The aim is to reach final agreement on this legal framework during 2022, and for the DMA and DSA then to quickly come into effect across Europe.

### Initiatives

We have recently seen various initiatives of interest from an innovation perspective, including the proposal by the IPO and VNG to set up a Dutch societal innovation hub for facilitating knowledge transfer and sharing between smaller businesses and governments.

### Any questions?

Please contact Frederik Gevers Deynoot via [f.geversdeynoot@berenschot.nl](mailto:f.geversdeynoot@berenschot.nl) if you have any questions about this article.



# European Year of Rail strengthens opportunities for accelerated development of cross-border rail links

Under the banner of the *European Year of Rail* (EYR), the European rail industry prepared for a year in which the train could present itself as “the most sustainable, innovative and safe” means of transport. An ideal opportunity to rapidly give shape to the ambition of the European Commission and the member states to improve national and international rail links, also in view of the issue of climate change.

The EYR will come to an end this spring. In this article we consider what results have been achieved so far and how the new European rail policy could contribute to achieving the Netherlands’ international rail ambitions.

## Immediate results limited so far

In addition to the growing political and public interest in sustainability and the climate, the EYR has helped to increase the popularity of rail travel. It should be noted in this context, however, that this result seems to have been achieved mainly among politicians and policymakers and to a lesser extent among the general public. In the Netherlands, apart from posters in stations and ‘the climate train to Glasgow’, the EYR seems hardly to have caught the headlines.

“Decisiveness and implementation are now necessary, which is why the Netherlands must ensure that at least two of the 15 announced European pilots for cross-border trains focus on routes to the Netherlands.”

Even where there have been specific improvement efforts, it is difficult to pinpoint clear successes. Short-term results linked to the EYR appear to be related mainly to stepping up existing initiatives. Examples of which include cooperation between European infrastructure managers to create better framework conditions for high-speed international rail links. It is also likely that the traction created by the EYR programme has had an impact on the development of specific proposals by the group of EU member states<sup>3</sup> that have committed to improving international rail transport.

## Fertile basis created for some short-term improvements

In our paper ‘*Naar een European Year of Rail met impact*’ [Towards a European Year of Rail with impact]<sup>4</sup> at the end of 2020, we presented three themes which needed attention. Recent discussions with key players in the rail sector, including Wim van de Camp, the Netherlands’ Ambassador for the EYR, have made it clear that all three of these topics are still very relevant. Stakeholders report that little action has been taken concerning our suggestions on stepping up the harmonisation of systems to promote regional cross-border rail links. From the perspective of both customer convenience and reducing the operating costs of carriers and commissioning clients, there is still much to be done. However, this often involves large investment sums with long lead times and the EYR has not been able to make much of a difference there. Although the outlook for the other two themes: improving the air-rail connections on offer and international ticketing, does appear to have improved.

<sup>3</sup> The International Rail Passengers Platform.

<sup>4</sup> Berenschot, 2020.

“Decisiveness and implementation are now necessary, which is why the Netherlands must ensure that at least two of the 15 announced European pilots for cross-border trains focus on routes to the Netherlands.”

#### *Exporting the air-rail approach*

The Netherlands was one of the first European member states to develop an Action Agenda<sup>5</sup> on initiatives aimed at replacing air travel (or part of a journey) by rail travel. Since then several member states have imposed restrictions on internal flights, mainly on routes where there is a good rail alternative. The approach adopted in the Netherlands, in which the Ministry of Infrastructure and Water Management and representatives of both the rail and aviation sectors together drew up a comprehensive vision and plan, has so far not been seen anywhere else in Europe. This is also partly why there are few, if any, examples of new cross-border air-rail initiatives.

Over the past year modest progress has been made in the Dutch context on the improvements identified in the Action Agenda which will provide better and more dependable connections between air and rail transport. There is a fertile basis not only to accelerate implementation in the Netherlands, but also to export the concept to other European member states. Only in this way will this initiative have an impact across Europe.

#### *Speeding up improvements in international ticketing*

During the EYR the call to more rapidly improve customer convenience in buying a ticket for international rail travel has become increasingly stronger. The ability to find fares and tickets, as well as to book well in advance, needs to be improved to meet travellers' expectations in this context. The cooperating European railway companies, united in the CER<sup>6</sup>, have taken up this gauntlet. Where positions and interests have long stood in the way of making real improvements, the CER's plans now show considerable ambition. It is open to question, however, whether they go far enough and will be fast enough.

Growing interest in the subject of ticketing, also on the part of the European Commission, has spurred the parties into action. The ambition stated in the framework of the EU Green Deal of doubling the number of cross-border rail travellers in Europe by 2030 calls for rapid action. Unconventional partnerships will probably also be required to find solutions.

This means that the European Commission and individual member states will have to continue to be involved in this for the foreseeable future. Not just in continuing to emphasise its urgency, but also in creating the right conditions.

#### The new European rail policy offers the Netherlands opportunities for real improvements

The European Commission sees a key role for the transport sector in achieving its climate goals. Major changes in European rail policy have been made to enable rail transport to make a significant contribution to this. For example, using regulations and resources more actively as instruments to create a European network of high-speed train links<sup>7</sup>. Besides this, an Action Package of measures has been drawn up to improve international connections and, in this context, 15 dedicated pilots have been launched.

During the EYR, together with other member states, the Netherlands has shown considerable ambition in terms of international rail links. The policy framework and resources now made available by the European Commission will also make it possible for suitable long-term improvements to be made in the next few years. For example, further to several years of research, it is now clear that investment decisions should be taken in line with the aim of significantly speeding up and improving the rail links with Germany. Where there are longer lead times for infrastructure to be built, the pilots offer opportunities for improvements in the short term.

The Netherlands is the starting point and end point of many European transport corridors. Combined with its expressed intentions for international passenger transport, it is only natural that the Netherlands should subscribe to several pilots.

During the European Year of Rail it has become clear that the European Commission is embracing rail transport more firmly than ever before. Interaction at European, national and regional or local levels remains as necessary as ever to achieve results. A number of the improvements discussed above will require the active involvement of central government. Apart from this, there are great opportunities for local and regional authorities to speed up the development of their international rail travel ambitions, in line with the European priorities.

#### Any questions?

Please contact Tim Geraedts via [t.geraedts@berenschot.nl](mailto:t.geraedts@berenschot.nl) if you have any questions about this article.

<sup>5</sup> Action Agenda for train and air travel, Berenschot 2020.  
<sup>6</sup> Community of European Railways

<sup>7</sup> Revision of the TEN-T policy and its associated CEF funding instrument.

# ‘Fit for 55’: Impact of (possible) changes to EU-ETS and CBAM decision-making

The Netherlands signed the Paris Climate Agreement in 2015 and committed to help limit the increase in global average temperatures to 1.5-2° C compared to pre-industrial levels. For the energy transition to succeed (in the Netherlands, the EU and beyond), many choices need to be made in 2022. Two important topics in the European debate on the European Green Deal in the coming year are: Strengthening the EU Emissions Trading System (EU ETS) and the introduction of a CO<sub>2</sub> price for imports at the EU border, known as the Carbon Border Adjustment Mechanism (CBAM). To find out exactly what’s at stake and what this could mean for the Netherlands, we posed three questions to Leon de Graaf, senior expert on European climate policy at #SustainablePublicAffairs, a Brussels-based public affairs agency that supports sustainable frontrunners in the energy transition.

***Last year the European Commission presented its Fit for 55 package to Europe. One proposal is to strengthen the EU ETS. The plans still need to be approved by EU member states and the European Parliament.***

## What exactly will change?

The European Commission presented its policy proposal on strengthening the EU ETS and on CBAM in July 2021. The European Parliament and the European Council are currently working to define their views on these proposals. Regarding the EU ETS reform, one key proposal by the European Commission is to reduce the total number of CO<sub>2</sub> allowances in circulation by 4.2 percent per year (double the current annual rate of 2.1 percent). This is known as the linear reduction factor.

Leon is very positive about this proposal: *“The EU wants to achieve climate neutrality by 2050 at the latest. Some sectors are unlikely to reach that goal on time, for instance agriculture. Which means that other sectors will have to make even greater efforts.”*

A 4.2% linear reduction factor will probably mean that the total cap (i.e. number of new CO<sub>2</sub> permits entering the EU ETS system) will reach zero by around 2040 (give or take a few years). That, in turn, means that industry and power utilities will no longer be allowed to emit greenhouse gas emissions, or that they will have to use carbon emissions allowances they saved up in the past or find some way to achieve negative emissions elsewhere to compensate their own emissions. Leon supports this proposal and points out that the European Parliament’s rapporteur on this issue, Mr. Pieter Liese, has not submitted any amendments to the proposed tightening of the linear reduction factor.<sup>8</sup>

Other topics are more hotly-debated. One discussion is centred around the free CO<sub>2</sub> allowances going to businesses. A significant proportion of the allowances in the EU ETS system are given for free to companies to prevent carbon leakage effects<sup>9</sup>.

<sup>8</sup> The rapporteur is, however, asking for an overhaul of the benchmarking system. Under this benchmarking system each industry sector is allocated free allowances based on the average of the 10% most efficient installations. The problem with this system is that most benchmarks are based on very old production processes: For instance, the hydrogen benchmark only describes hydrogen produced from fossil fuels. As soon as a business moves to cleaner production processes, for instance the use of fossil-free hydrogen, it could be out of scope of the benchmark and excluded from free allowances. All of which hampers the transition to carbon-neutral processes. While the European Commission does want to make changes to this system, they are unlikely to materialize before 2030. The European Parliament rapporteur wants the reforms to be introduced in the next few years so that the new benchmarks can take effect from 2026. Several of the sustainable frontrunners Leon works with support this quicker revision, because they have been unhappy with the old system for many years. New benchmarks will stimulate green innovations.

<sup>9</sup> Carbon leakage is the potential risk that companies move production from Europe to other countries because of the higher costs associated with more ambitious European climate policies, which could put them at a competitive disadvantage compared to non-EU companies

The idea is that these free allowances will be phased out more rapidly for sectors that will be covered by the CBAM, otherwise there is double protection. But the pace of that phase out is fiercely debated. The European Commission proposes that the accelerated phase-out of free allowances should start in 2026 with a view to complete the phase-out by 2035.

The largest political group in the European Parliament (EPP, of which Mr Liese is a member and which includes members from the Dutch Christian parties CDA and CU) supports this approach. The second largest political group in the European Parliament is S&D, which includes members from the Dutch labour party (PVDA). Led by the Dutch MEP Mohammed Chahim, S&D wants to see a more rapid change: They argue that free allowances for CBAM sectors should end by 2028. The fact that the two groups have almost the same number of seats gives the European Parliament's third-biggest party, Renew Europe (includes members from the Dutch liberals VVD and social democrats D66), a key role in the decision-making process. They are in a position to provide a majority for one of the two sides. Leon thinks that the result may be a compromise solution: For instance, a full phase out of free CO<sub>2</sub> allowances for CBAM sectors by 2030 at the latest.

And do you expect that a deal will be reached on ETS and CBAM in 2022?

The expectation is that both issues will be finalised in 2022, provided that the Parliament and Council make their position on the Commission's proposals known in the first six months of 2022. This could well happen, because France holds the presidency of the European Council for the first half of 2022. They have indicated that they want to push through decision-making, at least on CBAM, during their presidency. Which, says Leon, would be a good thing for ambition: Czechia will take over the EU presidency in the second half of the year and their ambition level on both issues will likely be lower. If the Parliament and Council provide their views in the first half of the year, trialogues (i.e. discussions between the European Commission, Parliament and Council) will start in the second half of the year, and a final deal could be reached by the end of 2022.

**“A deal on strengthening the EU ETS and CBAM will probably be made in 2022. Because ETS and CBAM are so interconnected, a deal will likely be reached on both simultaneously or neither.”**

What is CBAM and why is the European Commission proposing to introduce this system?

In a nutshell, the CBAM puts a CO<sub>2</sub> price on imports to ensure that European businesses are not put at a competitive disadvantage compared to those imports coming from companies outside the EU. The aim of CBAM is two-fold: To complement the EU ETS system as an effective way to decarbonise Europe's industries and power sectors, and to incentivise governments and companies in non-EU countries to do more.

What topics are still up for discussion?

The Member of European Parliament with a key role on this issue is the Dutch MEP Mohammed Chahim. He has proposed important ways to increase the ambition of the CBAM.<sup>10</sup> First of all, Mr Chahim wants more industrial sectors to be covered by the CBAM. In the Commission's proposal, CBAM will initially cover the aluminium, cement, direct electricity, iron and steel, and fertiliser sectors. Mr Chahim wants hydrogen, polymers and organic basic chemicals to be added to this list. He also wants the CBAM to cover indirect CO<sub>2</sub> emissions, such as the emissions that were emitted during the generation of electricity that was used to produce an imported product. The CBAM proposal by the Commission only refers to an imported product's direct CO<sub>2</sub> emissions, which therefore in fact excludes many emissions.

**“It's already clear that the Commission proposals on CBAM are encouraging non-EU countries to do more, for instance setting up their own ETS or other ways to increase their climate ambitions.”**

Opponents of the proposal to include indirect CO<sub>2</sub> emissions at this early stage argue that it is difficult to collect all the necessary data on indirect emissions. But Leon believes that Mr Chahim's proposal to include indirect emissions in the CBAM is highly needed. And, he explains, it can be achieved by making importers or third country producers responsible for the burden of proof, i.e. data collection on indirect CO<sub>2</sub> emissions.

<sup>10</sup> [https://www.europarl.europa.eu/doceo/document/ENVI-PR-697670\\_EN.pdf](https://www.europarl.europa.eu/doceo/document/ENVI-PR-697670_EN.pdf)

For those that are not willing to provide actual indirect CO<sub>2</sub> data should be assigned a punitive default value for their indirect emissions that is based, for instance, on the 10% worst performing industry or power installations in a country or region. A CBAM charge on the indirect CO<sub>2</sub> part would be very high in this case, which would serve as a huge motivator for importers to provide their real indirect CO<sub>2</sub> emission data, because that could lower their CBAM charge.

And who will feel the impact of CBAM in the short-term?

Think tank E3G<sup>11</sup> recently explored the likely impact of the CBAM on other countries. They concluded that large countries like China and the United States will feel only limited impacts from the European Commission's proposal. Their study, which was conducted last year, shows a limited impact on the US (net CBAM cost of EUR 10 million when it is introduced in 2026, and up to EUR 25 million in 2035). For imports from China, costs will rise but their competitive position will improve because the CBAM charge will be higher for imports from other countries. According to the report, Russia, Ukraine and Turkey will likely face the highest relative CBAM fees, due to the types of products they sell to Europe and the major differences between the EU's climate policies and their own. However, the costs for Europe's trading partners could rise more substantially if MEP Mohammed Chahim's proposals on indirect emissions and additional sectors are adopted. The US, for example, exports billions of euros worth of chemicals every year to the Netherlands and the rest of Europe. Of course, countries could reduce the level of CBAM costs they have to pay by taking action to make their own industries and power sector more sustainable. In fact, we are already seeing a positive impact from CBAM in this respect. In anticipation of the plans for a CBAM, Ukraine and Turkey have started working on their own ETS. Turkey's chief climate envoy to COP26 recently indicated that this ambition came about partly in response to pressure from the CBAM.<sup>12</sup>

Which is a good thing, since it means that the EU is already partly achieving one of its CBAM ambitions, namely to incentivise other countries to take more action. The first few years of the CBAM (2023 – 2025) will be a test phase to gather initial data. In that period, CBAM will not have any financial impacts.

Many companies in Europe are working on innovations to reduce GHG emissions from production processes. Which innovations do you expect to have a major impact in the coming year? How will they be felt in the Netherlands?

Leon is very enthusiastic about the future role of fossil-free steel. Fossil-free manufacturing uses power generated by nuclear energy and/or renewable energy sources. In 2021, one of the sustainable frontrunners that #SustainablePublicAffairs works with, the Swedish steel producer SSAB, showed that small-scale production of fossil-free steel is already possible using a production process powered by fossil-free hydrogen.<sup>13</sup> This process replaces the current steelmaking method of reducing iron ore to iron in furnaces fuelled by cokes and coal.

In conclusion, Leon highlights two important issues that merit attention: The role of blue hydrogen in the energy transition, and the conditions related to possible subsidies for new installations. The Dutch government's climate efforts include both green and blue hydrogen (editor's note: hydrogen made from natural gas is labelled 'blue' when the carbon generated from the production process is captured and stored underground). Leon points out that blue hydrogen projects must be future-proof, because hydrogen production installations have a lifespan of 25–30 years (or well beyond 2040), and energy companies make a business case based on that estimate. If the Dutch government provides subsidies to blue hydrogen production, but if it turns out that those projects might not be able to achieve climate neutrality, then those projects might have to be taken offline prematurely and this creates stranded assets. This is comparable to the European-wide phase-out of coal-fired power plants. One such example is the Onyx coal-fired power plant in Rotterdam. Built in 2015, the plant was announced at the time as one of the most efficient in Europe.

However, now that the Netherlands has intensified its climate ambitions, the plant is scheduled for closure after only a few years of operation and costing the Dutch taxpayers more than EUR 200 million to do so.<sup>14</sup> It's important that lessons are learned from this experience and that we avoid making the same mistakes with blue hydrogen.

Any questions?

Please contact Joachim Schellekens via [j.schellekens@berenschot.nl](mailto:j.schellekens@berenschot.nl) if you have any questions about this article.

11 <https://www.e3g.org/news/new-study-shows-limited-trade-impacts-of-european-carbon-border-adjustment-mechanism/>  
12 <https://www.politico.eu/article/eu-carbon-border-adjustment-mechanism-turkey-paris-accord-climate-change/>

13 <https://www.ssab.com/news/2021/10/ssabs-fossil-free-steel-featured-in-volvo-groups-vehicle>  
14 <https://www.reuters.com/markets/commodities/onyx-coal-fired-power-plant-shut-with-dutch-government-support-2021-11-30/>



# The role of Central Audit Institutions in the transition to sustainability: the European Court of Auditors

The *transition to sustainability* is not possible without excellent public institutions. This is recognised in the 17 Sustainable Development Goals (SDGs) adopted by all United National member states in 2015. SDG 16 contains a concrete target (16.6) stating that institutions to support implementation of the SDGs should be “*effective, accountable and inclusive*”. Accountability is therefore one of the three pillars of institutional quality. In 2018, the UN Economic and Social Council endorsed the eleven so-called ‘CEPA principles of effective governance for sustainable development’<sup>15</sup>. Three of them are directly linked to accountability: integrity of civil servants, transparency of public institutions, and independent oversight. The latter means that “To retain trust in government, oversight agencies are to act according to strictly professional considerations and apart from and unaffected by others”.

SDG 16 thus calls for national *Supreme Audit Institutions (SAIs)* to play an essential role in the implementation of the SDGs. In many countries, they have since then stepped up targeted audits on policies, legislation and public spending related to the 17 Goals. They work together at the global level in *INTOSAI* and at the European level in *EUROSAI*.

With sustainable development as a core principle of the Treaty on European Union, it is no surprise that the EU has a leading role as regards sustainability transitions on finance, post-Covid recovery investments, mobility, energy, food, circular economy and the protection of biodiversity. The EU’s executive, the European Commission, has taken numerous legal and financial initiatives to promote sustainable development through the European Green Deal and the ambitious climate package.

Against this backdrop, it is logical that the EU’s own independent auditor, the *European Court of Auditors (ECA)*, has adapted its work programme to focus more on sustainability. ECA’s mission is, “to assess, through our independent, professional and impactful audit work, the economy, effectiveness, efficiency, legality and regularity of EU action to improve accountability, transparency and financial management, and thereby to enhance citizens’ trust and respond effectively to current and future challenges facing the EU”.

The ECA, based in Luxembourg, has around 900 staff of all EU nationalities and is managed by a College with one Member from each EU Member State. One of the ECA Members most involved in the accountability of sustainability initiatives is *Ms. Eva Lindström*, the Swedish member of the ECA. Before becoming ECA Member in March 2018, she was, among others, budget director at the Swedish Ministry of Finance, Swedish Auditor-General, and State Secretary to the Minister for Enterprise and Innovation. We were fortunate to be able to meet with her when we prepared this article for *Forecasting Europe*.

<sup>15</sup> UN Committee of Experts on Public Administration (CEPA)(2018): *Principles of effective governance for sustainable development*.



Recent ECA reports on sustainability areas such as agriculture, energy and fishing, and special editions of the ECA Journal on the SDGs (2019), on Climate Change (2020), and Disasters and Crisis Management (2021) are no coincidence. Ms. Lindström: *“In 2017 we looked at energy and climate change in a strategic way by producing a landscape review. So you could say in 2017 we looked at energy and climate change for the first time in a holistic way and published a landscape review in this area. Our priorities are now in line with the political priorities of the EU, which are very much on sustainability and digitalisation. It was a logical step for us to also take up these themes at the ECA.”*

**“Auditors are there to do audits, but also to present recommendations for decision-makers. Both are important”.**

This change of course fits in a broader trend in politics and the economy towards thinking more long-term and preparing for sustainability transitions. Ms. Lindström is pleased with the attention the special editions of the ECA Journal on SDGs and Climate have drawn. The ECA finds it important to set a good example, but it is certainly not alone. She refers to important discussions that are taking place in the context of the European network of national SAIs, EUROSAI. Here recommendations are developed on, for example, auditing SDG target 16.6 on effective, accountable and inclusive institutions to achieve sustainable development.

The ECA’s approach to accountability reflects contemporary thinking on accountability as being both action and process. According to Ms. Lindström, *“Auditors are there to do audits, but also to present recommendations for decision-makers. Both are important”.*

In addition, auditors must have a sense of what is going on in societies. For example, according to the Eurobarometer, climate action is the number one priority for EU citizens. They expect policymakers to ensure that we achieve the goals for 2030 and 2050. Therefore, this is an important topic for audits at EU and national level. It means that climate actions and commitments should be more than only words. Ms. Lindström confirms: *“Auditors want to see what is really happening”.*

Another reason why audit institutions have become so important to support sustainability could be that policymakers are often seen to focus on the *content* of policies while neglecting *how* they should be achieved, with which mechanisms and with whom<sup>16</sup>. Policy goals are sometimes formulated without really thinking about how to govern the implementation, and how to measure progress. In this context, Ms. Lindström believes that auditors should also help to develop criteria for policy validation and should stimulate increased transparency. In addition, policy goals and targets should be concrete enough to be ‘auditable’.

To conclude, it is clear that Supreme Audit Institutions have found their place in the institutional sustainability ecosystem. But according to Ms. Lindström, there is no reason for complacency: *“As ECA, and national Audit institutions, we need to permanently adapt to new challenges. We learn from each other and continuously exchange views on new developments, for example the Next Generation EU Programme, new working conditions or how to audit gender equality. Integrating the sustainability dimension in our work sometimes makes it more difficult, but also more interesting”.*

#### Any questions?

Please contact Louis Meuleman via [l.meuleman@berenschot.nl](mailto:l.meuleman@berenschot.nl) if you have any questions about this article.

<sup>16</sup> See e.g. Meuleman, L., 2021. *Public Administration and Governance for the SDGs: Navigating between Change and Stability*. Sustainability, 13(11), p.5914.

# NATO & transatlantic innovation: upcoming opportunities for Dutch SMEs

## Three take-aways for 2022:

1. NATO is working to operationalize two new initiatives to secure its technological edge: DIANA and the Innovation Fund. Both try to bridge the gap between the defence market and SMEs.
2. Dutch SMEs are well positioned to join DIANA and benefit from the NATO Innovation Fund.
3. NATO and EU will continue to work together to strengthen their approach to technology and innovation.

When you think of NATO, business opportunities may not be the first thing that spring to mind. That said, NATO has been working to involve the private sector, especially SMEs, in helping it respond to today's security challenges. These include rising tensions on the Poland-Belarus border, the growing influence of China, and a proliferation of cyber, hybrid and other asymmetric threats. For example, a new NATO Innovation Fund is expected to invest 1 billion euros with innovators across the Alliance working on emerging and disruptive technologies. To learn more, Berenschot recently met up with Mr. David van Weel, Assistant Secretary General of the Emerging Security Challenges Division at NATO HQ in Brussels. As a Dutch national and senior NATO official, David was able to tell us all about the developments in innovation we can expect from NATO in 2022.

*“Nowadays many of the security threats facing NATO nations are hybrid or non-military in nature. One example is AI technology, which is increasingly used against us with malicious intent.”*

NATO understands the importance of innovation in the defence sector, David says : *“Start-ups and SMEs in our Allies' countries are not always aware of the applicability of their products in the defence and security sector. Think of innovation in driverless technologies, which has advanced features like self-parking, avoiding traffic jams, and blind-spot monitoring. Applied to a military context, they could contribute to the safety of troops, surveillance missions, or Improvised Explosive Device (IED) search-and-destroy operations. And not just that, nowadays many of the security threats facing NATO nations are hybrid or non-military in nature. One example is AI technology, which is increasingly used against us with malicious intent. We need innovative ideas from the private sector to be able to continue to respond to these types of challenges to maintain our technological edge and keep our citizens secure.”*

*“Start-ups and SMEs in our Allies' countries are not always aware of the applicability of their products in the defence and security sector.”*

This is why in spring 2021, NATO leaders agreed two new initiatives: a civil-military Defence Innovation Accelerator for the North Atlantic (DIANA), and the NATO Innovation Fund. According to David, both will offer unique opportunities for the private sector, particularly for SMEs. “DIANA will help bridge the gap between Allied defence and security innovation by linking Allies – the users – with innovators, especially SMEs. It will introduce the defence market to SMEs and start-ups and will be the contact point for innovators working in countries across the Alliance alliance.

Participation in DIANA will offer unique access to NATO's deep scientific expertise, to operational endusers and potential access to 30 defence markets. Similarly, the Innovation Fund will provide early-stage and long-term strategic investment, in particular to dual-use and breakthrough ventures."

#### Did you know?

1. ... That NATO and the EU currently have 21 member countries in common?
2. ... That the EU and NATO work together in all sorts of areas, including countering hybrid threats, cyber defence, maritime security, countering terrorism, and military mobility?
3. ... That EU-NATO Joint Declarations are currently the basis for common action agreed by the two organisations?
4. ... That a new EU-NATO Joint Declaration is in the works and will be released soon?

The goal is to have DIANA reach initial operating capability by 2023. The DIANA charter is still in the works. Berenschot has been informed that businesses will be invited to join a network which will consist of test centres and accelerator sites across the Alliance. DIANA will offer an accelerator program, which among other things will give businesses the opportunity to define the applicability of their products to the defence industry. This process will be co-facilitated by military end-users. David confirms: *"Allied innovators who consider their applications to be dual use will be invited to test their application with Allied end users. We look forward to working with brilliant minds and will support great ideas as much as we can."* The Innovation Fund is a distinct, though not entirely separate, initiative. Funded by interested NATO Allies, investment decisions will focus on seven key areas<sup>17</sup>. Importantly, NATO's ambition is to invest based on market needs and technological edge, not in response to political or policy interests.

#### Opportunities for Dutch SMEs

The Netherlands is 6<sup>th</sup> in a global ranking of most innovative countries<sup>18</sup>, and understands the critical role that SMEs play in boosting creative thought and innovation whilst creating solutions to complex societal challenges. It does not come as a surprise then that the Netherlands is an enthusiastic supporter of new NATO innovation initiatives. *"Some time ago we requested nations to communicate provisional offers to DIANA and the Innovation Fund."*

*I was very happy to see that the Netherlands was amongst no less than 17 Allies to sign up to set up the Fund and I look forward to building upon this positive relationship as both initiatives are implemented."*

Dutch businesses, especially SMEs, should feel encouraged to work with NATO. DIANA in particular offers unique access to the defence markets of all 30 NATO Allies, making participation commercially interesting. The expectation is that Allies will want to buy innovative technologies and applications that DIANA and the Innovation Fund intend to support. On that note, NATO has a particular interest in offering support to sustainable and green applications, which, we think, will be relevant to the Dutch market. The Alliance has recently agreed its first-ever Climate Action and Security Agenda, which confirms that NATO will incorporate climate change consideration into its work on innovation. David emphasizes: *"Our interest in innovation and in green tech go hand in hand. We are taking concrete action in response to the urgent threat of climate change and recognize the importance of innovating sustainably."*

#### Stronger NATO-EU cooperation needed

Much like NATO, the EU has been looking to bolster its defence capacity by working with the private sector. It has established initiatives such as the European Defence Fund (EDF) -worth nearly 8 billion euros - to stimulate defence research and capability development. So it seems relevant to explore how both organizations work together to maximize opportunities for innovation of shared interest.

David emphasizes that NATO is not in competition with the EU: *"NATO and the EU share common values and face similar threats and challenges. Our security environment is becoming increasingly complex and requires stronger NATO-EU cooperation. We will continue to work hand in hand with EU colleagues to strengthen our approach to new technologies and innovation."*

David also highlighted the fact that several NATO Allies have set up their own innovation structures, and underscored NATO's focus on complementarity: *"There's more than enough to work on, both individually and together, and we encourage Allies to stimulate innovation in a national context. Only by taking on this challenge in a way that encourages coherence can we ensure NATO's technological edge and continue to provide for the security of all our citizens."*

#### Any questions?

Please contact Romana Michelon via [r.michelon@berenschot.nl](mailto:r.michelon@berenschot.nl) if you have any questions about this article.

<sup>17</sup> AI, data and computing, autonomy, quantum-enabled technologies, biotechnology and human enhancements, hypersonic technologies, space. [https://www.nato.int/cps/en/natohq/topics\\_184303.htm](https://www.nato.int/cps/en/natohq/topics_184303.htm)

<sup>18</sup> <https://www.weforum.org/agenda/2021/09/worlds-most-innovative-countries-innovation/>

## Experts

- **Marieke van Putten** and **Nicky Tanke** are policy officers at the Dutch Ministry of the Interior and Kingdom Relations.
- **Emma Bree** is a policy adviser at the Dutch Data Protection Authority.
- **Wim van de Camp** was politically active as a CDA member of the Dutch Parliament and the European Parliament and headed the CDA list in the 2009 European election. Transport was one of the issues he championed in the European Parliament. Wim van de Camp was an ambassador for the European Year of Rail 2021.
- **David van Weel** is NATO's Assistant Secretary General for Emerging Security Challenges. He is the Secretary General's primary adviser on emerging security challenges and a member of the Secretary General's senior management team.
- Historian and philosopher **Luuk van Middelaar** is professor of Foundations and practice of the European Union and its institutions at the University of Leiden. From 2010 to 2014 he worked as a speech writer and political adviser to the Chair of the European Council, Herman Van Rompuy. He is also a regular columnist for the Dutch and Belgian newspapers NRC Handelsblad and De Standaard.
- **Leon de Graaf** is a senior consultant on circular economy and climate policy at Sustainable Public Affairs. He worked at BusinessEurope where he was responsible for getting European industry behind the ambition of climate neutrality in early 2019. He was also the main coordinator on circular economy, carbon border adjustments and led the organisation's annual delegations to the UN climate negotiations (COP22-25).
- Ms. **Eva Lindström** is the Swedish member of the ECA. Before becoming ECA Member in March 2018 she was, among others, budget director at the Swedish Ministry of Finance, Swedish Auditor-General, and State Secretary to the Minister for Enterprise and Innovation.

## Authors

- Robert Wester is managing director of Berenschot EU. With his team he works to expand Berenschot's European services. Robert also works on communication issues on behalf of Dutch and European organisations and institutions. If you have any questions, please contact Robert via [r.wester@berenschot.nl](mailto:r.wester@berenschot.nl)
- Joachim Schellekens is a senior consultant at Berenschot. He is an expert on the energy transition and the related socio-economic and technical challenges issues. He closely follows European developments relating to the Green Deal and hydrogen. If you have any questions, please contact Joachim via [j.schellekens@berenschot.nl](mailto:j.schellekens@berenschot.nl)
- Romana Michelin is a senior adviser on the EU at Berenschot. Romana has professional experience at the EU and NATO and is located in the EU district in Brussels. She focuses on finding answers to complex strategic issues for Dutch public administration and for the EU institutions. If you have any questions, please contact Romana via [r.michelon@berenschot.nl](mailto:r.michelon@berenschot.nl)
- Tim Geraedts is a senior adviser on the EU at Berenschot. He is an expert on national and international mobility in Europe. His focus is on expanding the mobility proposition of the EU team. If you have any questions, please contact Tim via [t.geraedts@berenschot.nl](mailto:t.geraedts@berenschot.nl)
- Frederik Gevers Deynoot is a managing consultant at Berenschot. His focus is on digital strategy, innovation and organisational development. If you have any questions, please contact Frederik via [f.geversdeynoot@berenschot.nl](mailto:f.geversdeynoot@berenschot.nl)
- Louis Meuleman, an associate senior expert at Berenschot, is a member of the Scientific Committee of the European Environment Agency (*sustainability and foresight*) and visiting professor at the KU Leuven Public Governance Institute. If you have any questions, please contact Louis via [l.meuleman@berenschot.nl](mailto:l.meuleman@berenschot.nl)
- Ellemijn van den Ende is programmanager EU at Berenschot. Her focus is on expanding the EU services of Berenschot. If you have any questions, please contact Ellemijn via [e.vandenende@berenschot.nl](mailto:e.vandenende@berenschot.nl)

## Relevant publications

- J. Schellekens & B. den Ouden (2020): *How to finance the Green Deal?*
- R. Wester, A. Zondag, C. de Weijer (2021): *Europees Defensiefonds biedt kansen voor het Nederlandse mkb*
- R. Wester, R. Vuijk, B. Pennekamp (2021): *Werken aan succesvolle Europese defensiesamenwerking*
- R. Wester, K. Mook (2020): *Naar een European Year of Rail met impact*





## Mission statement

The Berenschot EU team offers a range of consultancy services towards the European Union and Dutch clients who wish to spread their wings in Europe. Our aim is to live up to our excellent reputation in the Netherlands, for example in the field of participative governance and energy transition, at the European level as well, and to help clients tackle major social challenges.

We particularly focus on the following fields:

- Communication
- Energy transition
- Mobility
- Participative governance
- Public Administration & Governance
- HR & Assessments
- Defence
- Digital

## **Berenschot Groep B.V.**

Van Deventerlaan 31-51, 3528 AG Utrecht

P.O. Box 8039, 3503 RA Utrecht

The Netherlands

+31(0)30 2 916 916

[www.berenschot.com](http://www.berenschot.com)