

On 19 February 2026, the government of the Netherlands transmitted to the House of Representatives (*Tweede Kamer*) the bill for an International Sanctions Measures Act (*Wet internationale sanctiemaatregelen*, the Bill), under dossier number 36 898. The Bill repeals almost the entirety of the Dutch Sanctions Act of 1977 (*Sanctiewet 1977*, the 1977 Act), and replaces it with what its proponents consider to be a more up-to-date framework.

It introduces administrative enforcement of international sanctions alongside the existing criminal-law track, designates four sectoral supervisors with new enforcement powers, creates a central reporting point for sanctions, expands the grounds for interagency data exchange and equips the government with new powers in respect of Dutch-established undertakings affected by sanctions. The legislative process began with the Cabinet's approval of the proposal on 11 July 2025 and continued through the advice of the Advisory Division of the Council of State (*Afdeling advisering van de Raad van State*, the "Council of State") of 8 December 2025.<sup>1</sup>

## Current Status of the Bill

The Bill implements recommendations made in May 2022 by the National Coordinator for Sanctions Compliance and Enforcement (*Nationaal Coördinator Sanctienaleving en Handhaving*), Stef Blok, in response to the operational stress placed on the Dutch sanctions infrastructure by the EU's response to the Russian invasion of Ukraine. The coordinator's report identified the absence of any administrative-enforcement option, inadequate grounds for interagency data exchange and a fragmented system of reporting points. The report also flagged an inadequate management regime for long-term frozen assets. All four defects are addressed in the Bill, the procedural status of which is now settled enough to permit operator planning.<sup>2</sup>

Cabinet approval came on 11 July 2025, followed by the Council of State's B-dictum advice on 8 December 2025. The Minister of Foreign Affairs, D.M. van Weel, signed the further report (*nader rapport*) on 12 February 2026, and the Bill was formally introduced into the *Tweede Kamer* on 19 February 2026. The Standing Committee on Foreign Affairs has set 15 April 2026 as the deadline for written questions, with entry into force expected in 2026 or 2027.<sup>3</sup>

The Bill is independent of EU sanctions-criminalisation legislation. The Minister of Justice and Security notified the European Commission on 15 April 2025 that Directive (EU) 2024/1226 of 24 April 2024 was already implemented through the 1977 Act in combination with the Economic Offences Act; the Netherlands was accordingly excluded from the Commission's 24 July 2025 infringement proceedings against 18 member states. The Bill therefore modernises enforcement at the national level rather than discharging an EU transposition obligation.<sup>4</sup>

## The Dual Enforcement System and Designated Authorities

The most consequential change is the creation of an administrative-enforcement track parallel to the existing criminal-law channel under the Economic Offences Act (*Wet op de economische delicten*, the WED). Under the 1977 Act, every breach of an international sanctions measure was channelled into prosecution as an economic offence regardless of gravity. The WED route remains in place under the Bill but is supplemented by the classical instruments of Dutch administrative law: orders subject to administrative enforcement (*last onder bestuursdwang*), orders subject to a periodic penalty (*last onder dwangsom*) and the administrative fine (*bestuurlijke boete*). Criminal proceedings remain the *ultimum remedium*, but the new framework would provide a faster, more proportionate response, available for more commonplace breaches.<sup>5</sup>

<sup>1</sup> *Tweede Kamer der Staten-Generaal*, [Wet internationale sanctiemaatregelen 'Wetsvoorstel'](#), dossier 36 898, kamerstukken 36 898 nrs. 1–4 (17 February 2026), arts. 1, 2, 8.

<sup>2</sup> Stef Blok, [Rapport van de Nationaal Coördinator Sanctienaleving en Handhaving](#), *Ministerie van Buitenlandse Zaken* (12 May 2022), recommendations 1–11, at 5–7.

<sup>3</sup> *Rijksoverheid*, [Kabinet komt met wetsvoorstel voor toekomstbestendige sanctiemaatregelen](#) (11 July 2025).

<sup>4</sup> Mededeling van de Minister van Justitie en Veiligheid van 15 april 2025, *Staatscourant* 2025, [12900](#) (28 April 2025), with appended transposition table; Directive (EU) 2024/1226 of 24 April 2024, *Official Journal of the European Union* L 2024/1226 (29 April 2024).

<sup>5</sup> *Memorie van Toelichting*, kamerstuk 36 898 nr. 3, [Voorstel van wet houdende regels over de uitvoering van internationale sanctiemaatregelen](#) (12 February 2026), 'Algemeen deel', §§3.1–3.3.

The Bill names four administrative authorities to operate the new track. The Customs Administration (*Douane*) will enforce sanctions standards on the import, export and transit of goods. The Investment Screening Bureau (*Bureau Toetsing Investerings*) at the Ministry of Economic Affairs will enforce ownership and control standards over unlisted Dutch undertakings. The Financial Supervision Office (*Bureau Financieel Toezicht*) will supervise the regulated legal-services and accountancy professions, including notaries, accountants and tax advisers. A dean designated under the Dutch Bar Act (*Advocatenwet*) will supervise the legal profession. Maximum administrative fines are capped at the maximum of the corresponding criminal fines, and coordination with the Public Prosecution Service (*Openbaar Ministerie*) is required to avoid duplication and *ne bis in idem* breaches.

## Other Substantive Reforms and the Administrator Mechanism

Beyond the dual track, the Bill contains four further reforms. The first creates a Central Notification Centre Sanctions (*Centraal Meldpunt Sancties*) as a single front door for sanctions notifications, replacing today's dispersed model in which obligations run to several authorities, including the Dutch Central Bank (*De Nederlandsche Bank*), the Netherlands Financial Markets Supervision Authority (*Autoriteit Financiële Markten*) and the Central Office for Imports and Exports (*Centrale Dienst Invoer en Uitvoer*). The second establishes a statutory basis for the administrators of the Trade Register (*Handelsregister*), the Land Register (*Kadaster*) and other public registers to annotate registered entities and assets where there is a relationship with a sanctioned person. These two reforms address information flow; the third addresses governance concerns.

Due to major developments in the Netherlands involving governance concerns and the conflict between the US and China's global economic interests, the third reform has been the most controversial. The Bill empowers the Minister of Economic Affairs to appoint, on their own initiative, an undisclosed administrator (*stille bewindvoerder*) at a Dutch-established company where a sanctions measure jeopardises the financial stability or continuity of the company, and may produce serious adverse societal, economic or employment effects. The Council of State has criticised this regime as overreach, because it sidelines the current process for such interventions stipulated in the Goods Availability Act of 1952 (*Wet beschikbaarheid goederen*), which showed itself capable of intervening during the recent Nexperia proceedings.<sup>6</sup>

The fourth reform extends sanctions supervision for the first time to legal practitioners and the accountancy professions, with statutory secrecy obligations capable of being pierced where necessary for sanctions compliance.

## Practical Consequences for Operators

For operators trading goods through the Netherlands, the migration of low- and mid-severity cases from the slow criminal channel to a faster administrative one will sharpen the importance of incident-response readiness, and the existing voluntary self-disclosure channel at the Customs Administration becomes commensurately more valuable. Financial institutions and trust offices will continue under existing supervision by the Dutch Central Bank and the Netherlands Financial Markets Supervision Authority pending the Bill's expected second tranche.

Operators using Dutch corporate vehicles, particularly those with a sanctioned parent or sanctioned ultimate beneficial owner, should treat the undisclosed administrator regime as a live group-structure issue. Notaries, tax advisers and accountants fall directly within sanctions supervision for the first time, with the Investment Screening Bureau and the dean acquiring administrative-enforcement instruments; self-reporting decisions for these groups will need to be reevaluated against the Public Prosecution Service's 2024 guidance on self-reporting and cooperation.<sup>7</sup>

## Outlook

Two near-term events will set the trajectory of the regime: the close of the written consultation of 15 April 2026, when the government's response will indicate whether the Council of State's recommendations on the undisclosed administrator regime make their way into the amendments; and the Bill's expected second tranche, addressing the financial sector after the EU Anti-money Laundering Regulation takes effect on 10 July 2027, the written consultation of which was launched on 15 April 2026, and which will run until 27 May 2026.<sup>8</sup>

## How We Can Help

Our international trade and sanctions team can advise businesses with European exposure on the matters reshaped by the Bill. Our team assesses your specific exposure to the dual enforcement track, maps the four newly designated supervisors against your existing compliance perimeters and reviews your internal compliance programs. We also assist with self-reporting analysis, beneficial-ownership diligence and contingency planning.

<sup>6</sup> *Afdeling advisering van de Raad van State*, [Advies inzake het voorstel van wet houdende regels over de uitvoering van internationale sanctiemaatregelen](#), W02.25.00209/11 (8 December 2025), point 3 (a–d); *Government of the Netherlands*, [Minister of Economic Affairs invokes Goods Availability Act](#) (12 October 2025).

<sup>7</sup> *Openbaar Ministerie*, [Aanwijzing zelfmelden, medewerking en zelfonderzoek \(2024A007\)](#), in force 1 January 2025, §§3–4.

<sup>8</sup> *Tweede Kamer der Staten-Generaal*, *supra* n. 1, *schriftelijk overleg* activity entry of 15 April 2026.

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