Netherlands Court of Audit

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date 25 November 2026

subject The cost tot the Netherlands government of the Flight MH17 disaster – 3rd update

Dear Mr van Campen,

Malaysia Airlines Flight MH17 was brought down above southeast Ukraine on 17 July 2014. All 298 passengers and crew, including 196 Dutch nationals, lost their lives. The Kingdom of the Netherlands and Australia hold the Russian Federation responsible for the downing of Flight MH17. They accordingly wish to recover from the Russian Federation the costs they have incurred on account of the downing of this flight.

On behalf of the government, the Prime Minister asked the Netherlands Court of Audit on 21 June 2021 to assess the costs incurred by the Netherlands government on account of the Flight MH17 disaster. The Court of Audit agreed to the request and undertook to update the assessment to take account of the costs that are incurred until the final application for compensation is submitted to the UN International Civil Aviation Organization (ICAO) in Montreal, Canada. The costs concerned are those incurred by the Netherlands government, not the losses suffered and still being suffered by the next of kin.

On 29 February 2024, we published our report on the costs incurred by the Netherlands government between summer 2014 and year-end 2022 (Netherlands Court of Audit, 2025a).

On 26 November 2024 we informed you by letter of the costs incurred by the Netherlands government in 2023 (Netherlands Court of Audit, 2025b), and on 25 November 2025 we informed you by letter of the costs incurred by the Netherlands government in 2024 (Netherlands Court of Audit, 2025c).

our reference 171516

Our letter today informs you of the costs incurred by the Netherlands government in 2025.

1. Summary

We conclude from our assessment that the Netherlands government incurred costs from 2014 to year-end 2025 of €220.5 million, an increase of €10.8 million on the costs incurred between 2014 and year-end 2024.

The greatest part of the cost increase in 2025 was in the *Criminal prosecution and trial in the Netherlands* category, where the fee of €2.2 million for the provision of facilities at the Schiphol Judicial Complex was the largest cost item. Costs in the *International proceedings and diplomacy* category, totalling over €1.5 million in 2025, accounted for a significant proportion of the overall increase. By far the biggest increase in 2025 was due to the indexation of the costs incurred between 2014 and year-end 2025, amounting to €6.9 million. Indexation is discussed in more detail in section 2.2.

The costs per category are summarised in Table 1, with the additional costs compared to the period 2014-2024 shown separately.

Table 1 *Updated cost to the Netherlands government of the Flight MH17 disaster (in euros)*

Government activities for the Flight MH17 disaster	Costs 2014-2024	Costs in 2025	Costs 2014-2025
1 Crisis management	8,589,348.43 + pm		8,589,348.43 + pm
2 Repatriation	22,604,498.88 + pm		22,604,498.88 + pm
3 Identification	9,720,322.07 + pm		9,720,322.07 + pm
4 MH17 accident investigation	53,851,388.45 + pm	77,295.03	53,928,683.48 + pm
5 Formal government tasks for the deceased	334,746.51 + pm		334,746.51 + pm
6 Support for next of kin/psychotrauma support	788,865.53 + pm		788,865.53 + pm
7 Commemoration	9,150,891.53 + pm	44,430.35	9,195,321.88 + pm
8 Hotspot MH17 archives	1,278,922.44 + pm		1,278,922.44 + pm
9 Criminal prosecution and trial in the Netherlands	56,089,894.26 + pm	2,177,486.26	58,267,362.52 + pm
10 International proceedings and diplomacy	7,700,494.22	1,544,413.83	9,244,908.05
11 Studies and regulation of flights over conflict zones	601,050.80		601,050.80
12 Death of government employees	48,790.24		48,790.24
13 Cost statements prepared for the Court of Audit	9,767.81 + pm		9,767.81 + pm
14 Miscellaneous MH17 activities	185,047.92		185,047.92
Total	**170,954,029.09 + pm**	**3,843,607.47**	**174,797,636.56 + pm**
Indexation for 2014-2024/2025	38,799,495.59	6,921,866.31	45,721,361.90
Total including indexation	**209,753,524.68 + pm**	**10,765,473.78**	**220,518,998.46 + pm**

The total cost to the Netherlands government before indexation has risen from **€170,954,029.09** to **€174,797,636.56**, an increase of **€3,843,607.47**.

After indexation, the total cost has risen from **€209,753,524.68** to **€220,518,998.46**, an increase of **€10,765,473.78**.

These amounts represent the cost of activities performed by the Netherlands government or otherwise incurred by government organisations. They do not include costs incurred by other governments. In other words, the costs stated are the net costs incurred by the Netherlands government. We have grouped the activities into 14 categories, as described in Appendix 1.

2. Court of Audit's cost assessment for 2025

Our assessment of the costs incurred by the Netherlands government in 2025 is consistent with our assessment of the costs incurred in 2024. All ministries, provinces, municipalities and joint arrangements that had incurred costs in 2024 were approached again and asked to prepare a statement of the costs incurred in 2025 and any additions to the disclosures in the cost statements prepared for 2024. The statements we received were assessed in the same way as the cost statements for 2024. Our assessment method is explained in the report we published on 29 February 2024 (Netherlands Court of Audit, 2024a).

In total, 10 organisations submitted statements of the public money they had spent in 2025 in this regard. The organisations comprised 4 ministries (Foreign Affairs, Defence, Justice and Security, and Infrastructure and Water Management), 4 public bodies (National Police, Council for the Judiciary, Legal Aid Board and Public Prosecution Service), 1 municipality (Hilversum) and 1 joint arrangement (Spaarnwoude Park Board). The statement provided by the Ministry of Justice and Security includes only reimbursements of costs incurred by other organisations, specifically the Public Prosecution Service and the Council for the Judiciary. We attributed these costs to the organisations that incurred them.

2.1 Accuracy of amounts and pm items

Amounts stated to 2 decimal places indicate a high degree of accuracy. Where we could establish and verify costs, we could do so with great precision. However, we could not establish or verify the costs of some activities because necessary accounting records were missing or activities were disclosed without costs. This was the case for many items in several cost categories. We recognised these items as ‘pm’ (without an amount). We cannot express an opinion on the total amount qualified as ‘pm’. However, reference

to pm amounts illustrates that the assessment is a conservative estimate of the total costs

2.2 Price level and indexation

Our cost assessment is based on historical prices, i.e. the prices applying when the costs were incurred. This is important because the amounts were disclosed at those price levels in the accounts of the public bodies concerned. A euro today, however, is worth less than a euro several years ago. Therefore, account has to be taken of inflation. This is done by indexing the costs from year to year. We used the Consumer Price Index (CPI) calculated by Statistics Netherlands to index the total amount of the costs. The CPI for 2025 was 3.3%

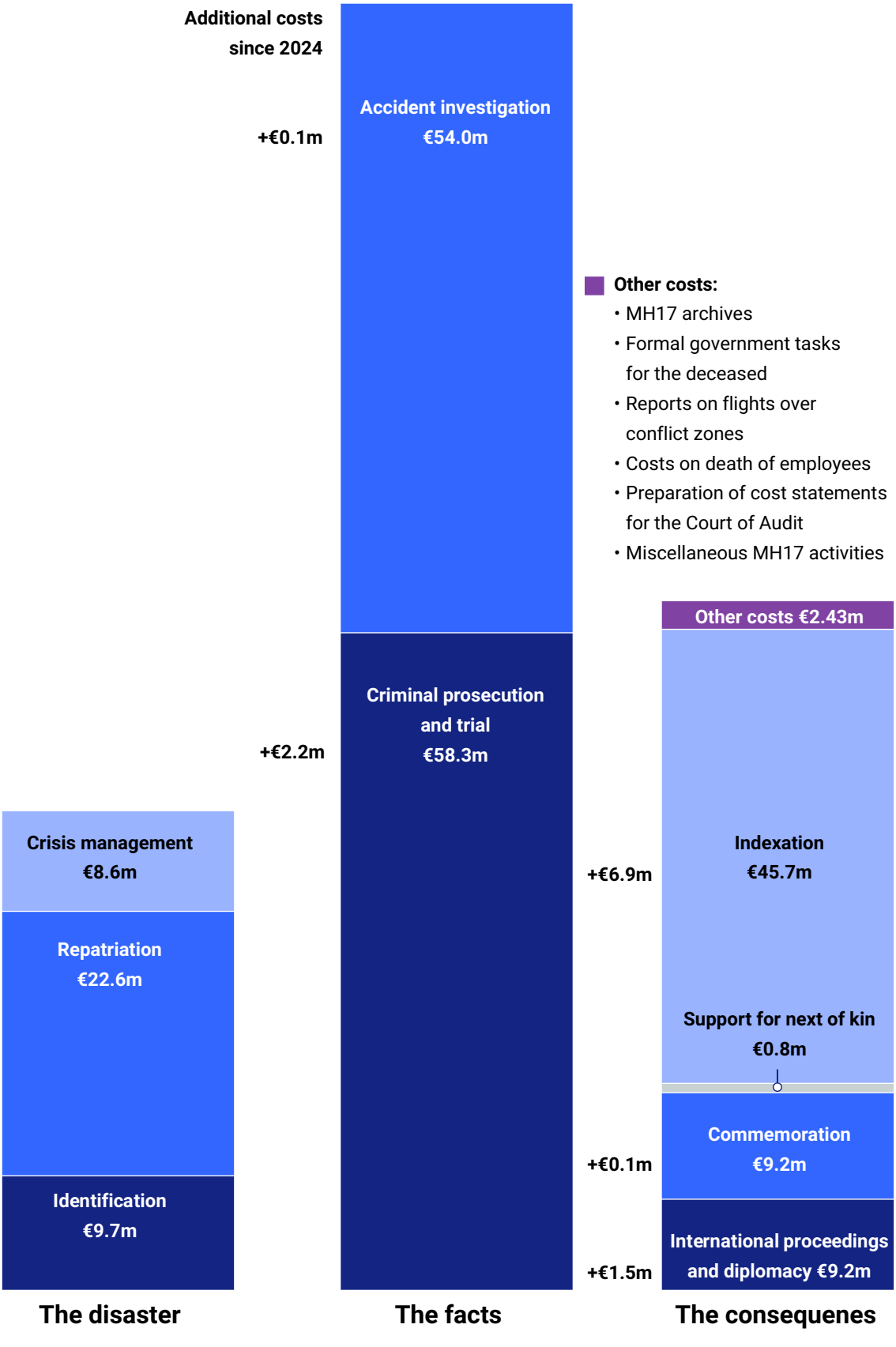
3 Costs per activity

Figure 1 presents an updated cost statement by activity, clustered into 3 groups: ‘The disaster’, ‘The facts’ and ‘The consequences’.

In the remainder of this section, we look at the costs incurred for each activity since 2024.

Figure 1 *Updated cost to the to the Netherlands government of the MH17 disaster*

Cost to the Netherlands government of the MH17 disaster: additional €10.8 million since 2024 (€220.5 million in total)



3.1 MH17 accident investigation

Table 2 *Cost of MH17 accident investigation in 2025 (in euros)*

Organisation	Activity	Costs in 2025
Ministry of Defence	Provision of facilities at Gilze-Rijen	41,054.00
National Police	Criminal investigation	36,241.03
Total	**Cost of MH17 accident investigation**	**77,295.03**

In 2025, the Ministry of Defence again provided facilities at Gilze-Rijen airbase for the storage and reconstruction of wreckage.

The National Police also incurred costs in 2025 for the criminal investigation.

3.2 Criminal prosecution and trial in the Netherlands

Table 3 *Cost of criminal prosecution and trial in 2025 (in euros)*

Organisation	Activity	Costs in 2025
OM	Prosecution: all activities including personnel, hiring and office expenses	20,912.80
OM	Availability fee etc. for Schiphol Judicial Complex	2,102,372.12
RvdR	ICT costs	37,254.06
RvdR	Accommodation at JCS etc.	16,929.28
Total	**Cost of criminal prosecution and trial in the Netherlands**	**2,177,468.26**

The trial of 4 persons suspected of bringing down Flight MH17 ended on 17 November 2022, with the court sentencing 3 of these 4 persons to lifelong imprisonment and ordering payment of compensation to the victims' next of kin.

The additional costs incurred by the Public Prosecution Service (OM) in 2025 related primarily to the costs of the Schiphol Judicial Complex in Badhoevedorp.

Costs relating to the Schiphol Judicial Complex were also incurred in 2025 by the Council for the Judiciary (RvdR).

3.3 Commemoration

Table 4 *Cost of commememoration in 2025 (in euros)*

Organisation	Activity	Costs in 2025
Hilversum municipality	Local memorial services	19,062.00
Spaarnwoude Park Board	Maintenance of National MH17	25,368.35
Total	**Costs of comememoration**	**44,430.35**

Each year, on 17 July, the Hilversum municipality places pots of sunflowers along the roads leading to the municipality.

Spaarnwoude Park Board ('the Board') maintains the park in which the National MH17 Monument is located. With funding from the Ministry of Justice and Security (via Haarlemmermeer municipality), North Holland Province and its own resources, the Board formed a designated reserve of €900,000 in 2018 to cover annual maintenance costs. We recognised this reserve in full as a government cost in our report for 2014-2022. Our assessment of the costs incurred in 2023 revealed that the Board had incurred costs in the form of a €25,000 donation to the National MH17 Monument Foundation in 2016 before the designated reserve was formed. In 2022 and 2023, the Board also received interest of €20,449.77 on the designated reserve. These funds have to be held by the treasury (treasury banking). The interest represents an outgoing for the Ministry of Finance and is therefore a cost to the Netherlands government. As the interest income – like the contributions from the Ministry of Justice and Security and North Holland province – is added to the designated reserve, it is not recognised at the Ministry of Finance but, instead, at the Board. The total cost to the Board at year-end 2023 amounted to €945,447.77.

The interest of €33,670.17 that the Board received on the designated reserve in 2024 and the interest of €25,368.35 received in 2025 are also recognised as a cost to the government, and this cost is recognised at the Board. The total cost to the Board at year-end 2025 was therefore €1,004,488.29. The amount spent by the Board at year-end 2025 amounted to €426,517.75. The designated reserve at year-end 2025 stood at €552,970.54.

3.4 International proceedings and diplomacy

Table 5 *Cost of international proceedings and diplomacy in 2025 (in euros)*

Organisation	Activity	Costs in 2025
Ministry of BZ	General MH17 activities, 2017-2024	27,541.50
Ministry of BZ	MH17 taskforce	302,000.00
Ministry of BZ	MH17 activities by the missions	384,973.00
Ministry of BZ	Other MH17 taskforce costs	190,388.42
RvR	Legal aid for ECtHR case	151,552.41
Total	**Cost international proceedings and diplomacy**	**1,544,413.83**

The Ministry of Foreign Affairs (BZ) also incurred costs for international proceedings in 2025.

In March 2022, the Netherlands and Australia submitted a joint application to the Council of the UN International Civil Aviation Organization (ICAO) in Montreal, Canada, requesting a decision on whether Russia had breached the Chicago Convention and, if so, on the legal consequences. One of the legal consequences requested is payment of compensation for losses suffered. The ICAO Council heard the application in June and October 2024 and February 2025. Russia withdrew from the proceedings on 17 June 2024 and was not present at the hearings.

The ICAO Council decided on 12 May 2025 that the Russian Federation's downing of Flight MH17 had violated Article 3bis of the Chicago Convention. It also decided that parties should immediately commence good-faith negotiations to establish the legal consequences. The parties were required to inform the ICAO Council regularly of the negotiations' progress. The full written decision was adopted on 30 June 2025. The Netherlands and Australia have since called on the Russian Federation to commence negotiation of the legal consequences.

On 19 September 2025 Russia appealed against the ICAO Council's decision at the International Court of Justice (ICJ) in The Hague. As the ICAO Council's decision is not final until the ICJ appeal has been completed, the ICAO Council's proceedings regarding compensation have been suspended until completion of the ICJ appeal proceedings.

Besides the case at the ICAO Council, next of kin have brought several proceedings before the European Court of Human Rights (ECtHR). In 2019, the ECtHR invited the Netherlands to intervene in the cases brought by the next of kin. The intervention allows the Netherlands to express its opinion on the complaints in support of the next of kin. On 10 July 2020, the Netherlands submitted an inter-state complaint to the ECtHR, asking

it to rule that Russia's downing of Flight MH17 violated the European Convention for the Protection of Human Rights and Fundamental Freedoms.

On 9 July 2025, the Grand Chamber of the ECtHR ruled that the Russian Federation was responsible for the downing of Flight MH17 and the death of all 298 people on board.[1] The ECtHR postponed judgment on the request for just satisfaction as account has to be taken of the effects of the ICAO Council's decision and the award of damages to the Netherlands, and of how the individual complaints made by next of kin are settled. Consequently, financial satisfaction regarding the inter-state complaint has not yet been determined. Similarly, the individual proceedings brought by next of kin are still before the court and have still to be settled.

These international activities have been performed by the Ministry of Foreign Affairs and the diplomatic missions in the countries concerned. In 2018, the Ministry of Foreign Affairs set up an MH17 taskforce to oversee these activities.

The Legal Aid Board (RvR) reimburses the costs of lawyers supporting the next of kin in their ECtHR proceedings.

4. Closing remarks

This letter presents the third update of the costs to the Netherlands government of the Flight MH17 disaster. The updated costs are in addition to the costs incurred between summer 2014 and year-end 2024, which we reported on 29 February 2024 (summer 2014-2022), 26 November 2024 (2023) and 25 November 2025 (2024). Our assessment is still ongoing. We will continue to assess the costs until the government submits its final application for compensation.

Netherlands Court of Audit,

Pieter Duisenberg,
President

Mark Smolenaars,
Secretary-general

1. *Ukraine and the Netherlands v. Russia*, ECtHR 9 July 2025, application nos. 8019/16, 43800/14,28525/20 and 11055/22; ECLI:CE:ECHR:2025:0709JUD000801916.

Appendix 1 Activity categories

Crisis management
Crisis management comprises the measures and actions taken by the Netherlands government in conjunction with public and private partners in a situation in which national security is or may be at risk, or in another situation that has or may have a major impact on society.[2] It includes the primary activities of the government and cabinet in response to the downing of Flight MH17 and that are not related to the performance of specific tasks or projects. Municipalities and other organisations also perform crisis management. This category includes the evaluation of crisis management operations

Repatriation
Repatriation involves the return of the victims' remains from the disaster area to the Netherlands. It comprises the search for and recovery of human remains, local transport and storage facilities, and transportation to the Netherlands. Although this category does not formally include activities to transport aircraft wreckage to the Netherlands, we have also included this activity under repatriation.

Identification
Identification comprises the identification of victims from the repatriated human remains.

MH17 accident investigation
This category consists of the Dutch Safety Board's investigation of the circumstances of the MH17 disaster, including support provided for the investigation. It also includes the criminal investigation of the perpetrators of the MH17 disaster by the Public Prosecution Service and Joint Investigation Team (JIT).

Formal government tasks for the deceased
Various formal activities have had to be carried out since the downing of Flight MH17 and the death of all passengers and crew, such as issuing death certificates and amending the population register. These formal tasks, including visits to the disaster area, have been performed both by municipalities and central government.

2. Definition given by the National Coordinator for Counterterrorism and Security (NCTV) (https://www.nctv.nl/themas/crisisbeheersing).

Support for next of kin/psychotrauma support
Support for the next of kin comprises 4 aspects:

- initial reception of the next of kin;
- provision of information;
- psychotrauma support;
- financial and other practical assistance.

Commemoration
Commemoration comprises the provision of books of condolence, publication of death notices, organisation of memorial services and silent marches, and the facilitation of funerals. This category also includes erecting monuments to commemorate the victims, including donations for and management and maintenance of monuments.

Hotspot MH17 archives: 'Permanently in our memory'
This category comprises the follow-up on the House of Representatives' motion in 2016 to keep a permanent archive of all documents relating to the downing of Flight MH17. It includes the Ministry of Education, Culture and Science's establishment and performance of the project to create the Hotspot MH17 archives, including reporting on and evaluating the project, and the filing of documents for the Hotspot MH17 archives by all government organisations concerned.

Criminal prosecution and trial in the Netherlands
This category concerns the prosecution and trial in the Netherlands of the persons suspected of downing Flight MH17. It includes activities performed by the Public Prosecution Service and the court, the provision of interpreters and other services, assistance for the next of kin to attend and participate in the proceedings, and press facilities. Account is taken of financial contributions made by other JIT countries. The legal aid provided to the next of kin for the costs of their participation in the criminal proceedings, in so far as the costs were borne by the government, is also recognised in this category.

International proceedings and diplomacy
The Ministry of Foreign Affairs has played a leading role in holding the Russian Federation to account for its State responsibility for the disaster. The ministry's activities have included negotiating with other countries and the Russian Federation and participating in international judicial proceedings. This category also recognises the State's activities in the human rights case before the European Court of Human Rights in Strasbourg and the legal aid provided to next of kin in this respect.

Studies and regulation of flights over conflict zones
This category recognises a number of specific studies of flights over high-risk areas carried out in the years following the disaster.

Death of government employees
Employees of some public organisations lost their lives in the Flight MH17 disaster. In their capacity as employers, the public bodies concerned paid death benefits to the next of kin in accordance with the applicable collective labour agreement (CAO) or the General Civil Service Regulations (ARAR). This category also includes the cost of recruiting replacement staff and the cost of any temporary loss of productivity.

Cost of statements prepared for the Court of Audit
The activities that organisations performed to prepare cost statements for the Court of Audit form a distinct cost category. They include the preparation of cost statements, participation in round table meetings organised by the Court of Audit and other costs incurred for the assessment.

Miscellaneous MH17 activities
Activities that cannot be allocated directly to one of the other categories.

Bronnen

Netherlands Court of Audit (2025a). The cost to the Netherlands government of the Flight MH17 disaster. The Hague: self-published. Appendix to parliamentary paper 33 997, no. 181. House of Representatives, session 2023-2024.

Netherlands Court of Audit (2025b). The cost to the Netherlands government of the Flight MH17 disaster – update. Parliamentary paper 33 997, no. 186. House of Representatives, session 2024-2025.

Netherlands Court of Audit (2025c). The cost to the Netherlands government of the Flight MH17 disaster – 2nd update. Parliamentary paper 33 997, no. 188. House of Representatives, session 2025-2026.

Letter from the Minister of Foreign Affairs, MH17 disaster. Parliamentary paper 33 997, no. 187. House of Representatives, session 2024-2025.