Annual report

The Supreme Court, the Procurator General's Office at the Supreme Court and the Operations Directorate together constitute the joint organisation the Supreme Court. The Supreme Court is the court of last instance for civil, criminal and tax matters. In this annual report, the various parts of the joint organisation account for their work in the year 2025.

As the highest court in cases regarding civil, criminal and tax law, the Supreme Court has an important and responsible role within the judiciary. Within the Kingdom of the Netherlands, it helps ensure that the law performs its functions for the people and organisations in our democratic state under the rule of law. Our work can always be traced back to the core of the Supreme Court's social duty: ensuring uniformity of law, contributing to the development of law and safeguarding legal protection. This is done on the basis of the cases brought before the Supreme Court.

The 'special duties' of the Procurator General are being developed. In carrying out these special duties, the Procurator General at the Supreme Court often supervises the judiciary. For example, the Procurator General is the authority supervising the Public Prosecution Service and, since 2018, has been responsible for monitoring the processing of personal data by courts and the Procurator General's Office at the Supreme Court. Several legislative proposals provide for a further expansion of the special duties of the Procurator General.

The people working at the joint organisation of the Supreme Court again committed to fulfilling those duties as effectively as possible in 2025. In order to continue to perform its duty properly in a changing society, it is important for the Supreme Court to be at the centre of society. The section 'The Supreme Court in society' highlights how the Supreme Court realised this during the reporting year.

In its three preceding annual reports, the Supreme Court consistently focused on the work performed in a specific area of law: the people working at the joint organisation on criminal, tax and civil cases, from the department that handles incoming correspondence right to the justice responsible for explaining a judgment to the press. This year, we are focusing on the lesser-known responsibilities of the Procurator General and the Supreme Court: handling challenge cases and cases concerning the legal position of judges, supervising judges and monitoring GDPR compliance within the judiciary. We have named this chapter 'The Fourth Division', after the division of the Supreme Court responsible for handling such cases.

The annual report shows how the Supreme Court was able in 2025 to contribute to the fulfilment of its overarching role: that rights, obligations and interests of people and organisations in our democratic state under the rule of law are protected by the law.

Dineke de Groot, President

Edwin Bleichrodt, Procurator General

Luuk Aarts, Director of Operations

The Supreme Court and society

In order to continue to perform its task properly in a changing society, it is important that the work of the Supreme Court and the Procurator General's Office at the Supreme Court is visible in society. It is explained below how the Supreme Court's joint organisation worked towards this goal in 2025.

An open house

People are welcome to register as a visitor to attend a public hearing or decision. Sometimes the Supreme Court offers the possibility of following a hearing via a livestream. In 2025, this was the case with the Civil Division's decision in the case concerning the delivery of F 35 parts to Israel.

Pupils, students at colleges, universities and vocational schools, lawyers and other groups can visit the Supreme Court on appointment, which happens regularly. The purpose of the visits is to provide insight into our work and generate interest in the work of the Supreme Court and the Procurator General's Office at the Supreme Court. In cooperation with the Prinsjesfestival, the Supreme Court welcomed 300 senior secondary vocational education students from across the country on the State Opening of Parliament. For higher professional education and university education students, the 2025 visits are concentrated in two afternoons, one in spring and one in autumn.

Social studies teachers visit the Supreme Court every year on the Social Studies Teachers' Day

organised by ProDemos.
Every year, the Supreme Court organises an open day on a Saturday. On that day, there is a day programme in both courtrooms, during which the public can engage in conversation with Advocates General, Justices, the Procurator General at and the President of the Supreme Court. Since 2023, the parties participating in the Week of the Rule of Law [*Week van de Rechtsstaat*] have jointly organised their open days with a guided tour [*Rondje Rechtsstaat*]. To make the connection between 'rule of law' and 'democracy' even more visible, the 2025 Week of the Rule of Law has been moved to the week before the State Opening of Parliament. 665 visitors found their way to the Supreme Court.

During the Week of the Rule of Law, the Supreme Court organised a symposium open to all on the topic "What do human rights mean to you?" to mark the 75th anniversary of the European Convention on Human Rights. Guest speakers were Jolien Schukking, the Dutch judge at the European Court of Human Rights, and Nexhmi Rexhepi, President of the Constitutional Court of Kosovo. He recounted from his own experience what it was like growing up in an environment where human rights were not respected at the time. The Procurator General and some members of the Procurator General's Office and the Research Department gave a musical performance at a library in The Hague, providing visitors with information on the place of the Supreme Court and the Procurator General in our state under the rule of law. The President delivered a lecture at another library.

Lastly, the Supreme Court receives many foreign visitors. Delegations of judges and members of foreign prosecutors' offices meet with their counterparts in the Netherlands to learn from each other and exchange ideas and experiences. For example, in 2025, delegations from the Procurator General's Office at the French Cour de Cassation, from the Cour de Cassation itself, from the Procurator General's Office of the Belgian Court of Cassation and from the Supreme Court of Slovenia visited us.

Outside it’s own doors, the President delivered a lecture at the annual National Commemoration at the Oranjehotel. Among other things, she addressed the Supreme Court's role in World War II. The Supreme Court had its President at the time, Mr Visser, dismissed by the German occupier without protest, and gave the ordinances of the occupier the force of law. "These actions by the Supreme Court during the war were far removed from the justice that citizens of the Netherlands expected from the Supreme Court", said Dineke de Groot in this speech.

Contact with other judicial authorities

As a court of cassation, the Supreme Court can assess in cassation proceedings whether an authority in a previous instance correctly applied the law, gave adequate reasons for the judgment and followed the correct procedure. A judgment of the Supreme Court shows the results of that assessment and is thus also a means by which the Supreme Court performs its core task. If there is ambiguity within the case law in fact-finding instances as to how a rule of law must be interpreted and applied, the Supreme Court can provide clarity by using a specific case to clarify that interpretation and application. The preliminary ruling proceedings allows judges in fact-finding instances to request the Supreme Court to do so already in a pending case. The Supreme Court considers it important that its judgments find their way into legal practice and, for that reason too, maintains contacts with the courts in fact-finding instances. This does not apply to pending cases. The main focus is the exchange of more general information and sharing of experiences, with the aim of ensuring the quality of the administration of justice.

The Supreme Court is the highest judicial body, both for the Netherlands (in Europe) and for the overseas territories of the Kingdom of the Netherlands: Aruba, Curaçao, Sint Maarten, and Bonaire, Sint Eustatius and Saba. The Supreme Court maintains various contacts with the courts in these territories. Every year, for example, the President of the Supreme Court or the Procurator General at the Supreme Court pay a working visit to the Caribbean part of the Kingdom. During this visit, information and experiences are exchanged on the administration of justice in society. The President paid a working visit in 2025.

In the Netherlands, as in the countries around us, European law and international treaties are increasingly working their way into the national legal order. The Supreme Court is in contact with the highest courts in other countries inside and outside the European Union. This provides an opportunity to share experiences on the application of European and international law and to have a dialogue on current social issues that play a role in the administration of justice. The President participates in international networks in the judiciary, such as the Network of Presidents of the Supreme Judicial Courts of the European Union and the Conference of European Constitutional Courts (CEEC). On 13 and 14 November, the Supreme Court hosted the Network of Presidents of the European Union for a colloquium, in which the Presidents of the International Court of Justice, the International Criminal Court and the Supreme Court of the United Kingdom also participated. Furthermore, the President and a justice participated in the World Conference on Constitutional Justice (WCCJ) in Madrid.

The Procurator General at the Supreme Court also participates in consultations in a European context, for example in the context of the NADAL network of Procurators General at the highest courts.

Members of the Supreme Court and the Procurator General's Office pay visits to foreign judicial authorities on a regular basis. A working visit was made to the Mahkamah Agung (Supreme Court) of Indonesia and the Supreme Court of Albania in 2025, and conferences in Münster, Vilnius, Sofia and Riga were visited.

The cooperation with the judiciary in Suriname was intensified in 2025 with several working visits by Justices and Advocates General.

Social media and news service

The Supreme Court uses LinkedIn and Instagram. It uses these platforms for different purposes and audiences: LinkedIn for news about cases and personnel matters, Instagram for public information about events and student visits. On both platforms, the number of followers grew in 2025.

The Supreme Court's reach has been further extended since the introduction of a news service in 2024. Media and other interested parties can subscribe to a digital newsletter of the Supreme Court free of charge, where they can indicate the categories they wish to receive news from. They will automatically receive an e-mail notification as soon as a news item in the relevant category is posted on the Supreme Court's website. In this way, professional media, regional media and national media can be given specific notifications.

In 2025, the Supreme Court published more than 100 news items in cases. In addition, legal alert messages are posted on LinkedIn. These alerts are linked to cases involving matters that are important from a legal perspective. Whereas the news items are aimed more at the media and the general public, these legal alerts are mainly intended for audiences of a legal nature,

including law students.

Publication of old judgments

For several years now, the Supreme Court has been publishing old judgments and, if available, the accompanying advisory opinions from before the year 2000 online (free of charge). And in 2025 the Supreme Court continued this effort. In 2025, a total of 156 old judgments were published on rechtspraak.nl. For the first time, the Supreme Court also received a request to publish old judgments that, on closer inspection, turned out not to exist: the petitioner had been 'fooled by AI'.

The Supreme Court in the media

Many cases heard by the Supreme Court have the attention of the media and/or the public. This was also the case in 2025. The Supreme Court answered many case-related and procedural questions from the media by phone and e-mail. In addition, many press releases were published on the website and alerts were posted on LinkedIn. Press releases are mainly aimed at the media and the general public, alerts at legal practitioners.

The following cases received particular media attention in 2025.

Export of F-35 parts to Israel

On 03 October 2025, the Supreme Court rendered judgment in the case on the export and transit of parts for F-35 fighter aircraft to Israel. Briefly put, the Supreme Court held that the minister should re-do the reassessment of the F-35 export licence in parts. This case saw many enquiries from the national and international media during the cassation proceedings. Due to this interest, a livestream was used at the oral arguments in 2024, which could be followed in Dutch and English. The decision was accompanied by a press release also made available in English.

Increase in corporate income tax interest rate to 8%

Another case that saw a lot of attention were the cassation proceedings related to the level of the corporate income tax interest rate. Under the Overdue and Overpaid Tax Interest Rate Decree (*Besluit belasting- en invorderingsrente*), the tax interest rate for corporate income tax was increased to 8% with effect from 1 January 2022. Previously, the interest rate was at 4% or lower. The District Court of Noord-Nederland ruled in November 2024 that the 8% interest rate was too high and thus in violation of the proportionality principle. The State Secretary of Finance disagreed with this decision and initiated a leapfrogging appeal to the Supreme Court in December 2024. In a leapfrogging appeal, the parties agree that the dispute will be submitted directly to the Supreme Court (skipping the regular appeal) after the District Court's decision. The State Secretary designated all objections against the increased tax interest rate charged as a "mass objection".

In preparation of its decision, the Supreme Court in May 2025 gave everyone the opportunity to "share their thoughts". To this end, the Supreme Court published a press release requesting input from "*amicus curiae*". For the Supreme Court's Tax Division, this case was the first in which the amicus procedure was used.

The Advocate General (AG) included the comments of these third parties in his advisory opinion. The opinion was published on 1 October 2025 with a press release. The AG advised the

Supreme Court to declare the increase in the tax interest rate not binding because, in his opinion, the Legislature had exceeded the regulatory power delegated to it by increasing the rate. The Supreme Court rendered judgment in January 2026.

Uber

Preliminary ruling proceedings also have the interest of the press and the public. This was particularly true in 2025 for the preliminary ruling proceedings concerning Uber. In a case between Uber and FNV, the Court of Appeal of Amsterdam referred questions about the status of Uber drivers' working relationship to the Supreme Court for a preliminary ruling. Questions included the meaning of entrepreneurship when answering the question of whether a working relationship qualifies as an employment contract.

On 21 February 2025, the Supreme Court ruled that when assessing whether it concerns an employment contract, there is no order of precedence between the circumstances to be considered, including any "entrepreneurship" of the worker. A press release was published with the judgment.

Online gambling

Another case involving preliminary ruling proceedings that were closely followed by society concerned agreements for online gambling without a licence. The District Courts of Amsterdam and Noord-Holland referred questions to the Supreme Court for a preliminary ruling in two cases concerning online gambling involving, in particular, the question of whether games of chance agreements with providers offering games of chance online without a licence are invalid for that reason. This was important to participants who lost money with online gambling.

On 28 November 2025, the Advocate General issued his advisory opinion on the matters. A press release was published with the opinions. Judgment is expected in 2026.

There was also media coverage for some of the special duties of the Procurator General (PG) at the Supreme Court.

Supervision reports on the duties performed by the Public Prosecution Service

The media coverage included the investigations conducted by the PG at the Supreme Court in the context of his duty of supervision of the Public Prosecution Service. The supervision report on the duties performed by the Public Prosecution Service in the context of deciding not to prosecute criminal cases was released in July 2025. Following the presentation of the report to the Minister of Justice and Security, the report and the associated press release were published.

The PG furthermore, in March 2025, announced a follow-up investigation into the penalty order issued by the Public Prosecution Service. The announcement was made through the publication of a press release. The investigation will focus, among other things, on the intensified use of penalty orders announced by the Public Prosecution Service in February 2025. The PG had already released a report on the penalty order back in 2022.

Partly in response to the announcement of the follow-up investigation, an interview with the PG was published in a national daily newspaper in June 2025 about his supervisory duties.

Reports against members of government

The exploratory investigations conducted by the PG at the Supreme Court following reports made against members of government also drew attention.

In January 2025, two reports were made against the then-Minister of Asylum and Migration,

Minister Faber, for alleged serious offences committed by a public official. In the first report it was asserted that Minister Faber intentionally failed to offer protection to asylum seekers and employees at the asylum reception centre in Ter Apel. The second report alleged that the Minister was acting in violation of Article 21 of the Convention on Refugees, combined with Article 93 of the Constitution, by failing to provide proper accommodation for refugees. This report also asserted that, by submitting the legislative proposal for the Asylum Emergency Measures Act and the Dual Status System Bill, the Minister acted in violation of Article 73(1) of the Constitution by, as alleged by the person reporting, giving the Council of State only one week to issue an opinion on the legislative proposals. The PG at the Supreme Court informed the Minister of Justice and Security in March 2025 that, following his exploratory investigation, he saw no basis for investigative proceedings. The exploratory investigation was published with a press release.
In October 2025, a report was made against the then-outgoing Minister of Education, Culture and Science, Mr Moes. The report was made by somebody who at that time worked as a lecturer at Radboud University. The report asserted that Minister Moes was guilty of coercion by abuse of authority within the meaning of Article 365 of the Dutch Criminal Code, in that the Minister allegedly forced Radboud university to report the lecturer in question. The PG informed the Minister of Justice and Security in December 2025 that, following his exploratory investigation, he saw no basis for investigative proceedings. The exploratory investigation was published with a press release.

The Supreme Court

The Supreme Court rules on cases in three areas of law: civil law, criminal law and tax law. To illustrate the work of its various sections, this chapter highlights a number of cases it ruled on in each area in 2025. In all, the Supreme Court handed down 4,822 judgments in 2025. The judgments in which the Supreme Court referred questions to the Court of Justice of the European Union for a preliminary ruling or in which it answered questions referred for a preliminary ruling are discussed in the section on European Union Law. This is followed by explanations of the judgments of the Fourth Division of the Supreme Court as well as the complaints and other correspondence it received.

The Civil Division

The Civil Division of the Supreme Court handed down **276** judgments in 2025. In **180** judgments, the appeal in cassation was dismissed (of which **104** were dismissed pursuant to Article 81RO). **77** judgments resulted in the quashing of the lower court's decision. Furthermore, rulings were given on **11** preliminary questions.

Civil Section breakdown

Civil Section	2024 actual	2025 schedule	2025 actual
incoming cases	337	350	319
cases disposed of, total	352	350	294
cases disposed of, judgments	335	--	276
cases disposed of, other	17	--	18
advisory opinions	344	350	284
final case load	309	--	335
total average processing time	372	--	363

In 2025, the Supreme Court answered various questions referred for a preliminary ruling by District Courts and Courts of Appeal in the context of the formation and uniformity of law. These questions concerned the qualification of an agreement as an employment contract (ECLI:NL:HR:2025:319), unequal treatment of men and women when pregnancy and maternity leave coincided with 'other days' (ECLI:NL:HR:2025:320), requests for access to files of often long-completed family and juvenile proceedings (ECLI:NL:HR:2025:723), the procedure for determining maintenance costs for young adults (ECLI:NL:HR:2025:724), the unfairness of a cost of legal proceedings clause (ECLI:NL:HR:2025:820), inheritance law and guardianship (ECLI:NL:HR:2025:758), the position of children in the event of eviction from a rented property (ECLI:NL:HR:2025:1799), the legal position of a director of a Curaçao company in view of liability for tax debts (ECLI:NL:HR:2025:1657) and the role of the court in placing a minor in a foster family (ECLI:NL:HR:2025:1948).

One of these decisions deals with the question of whether adults can be granted access to the files of past family and juvenile proceedings concerning them (ECLI:NL:HR:2025:723). To this the Supreme Court replied that Article 8 of the European Convention on Human Rights entails that the State must provide for a procedure by which a person in respect of whom child protection measures have been taken in the past can have access to relevant information to know and understand their childhood and early development. While there are now legal ways to obtain certain information (such as decisions in closed proceedings), that does not mean that

someone can always obtain all the relevant information. It is up to the legislature to make choices on how to set up an effective and accessible procedure for this.
The position of children was further addressed when answering questions on eviction of homes in which children also live. The Supreme Court held in this regard that under Article 3(1) of the Convention on the Rights of the Child, the court must take into account the interests of the child. The court must therefore examine whether the claimed eviction will also affect children and what is in their interest in the circumstances.

Some questions referred for a preliminary ruling to the Supreme Court gave rise to a dialogue with the Court of Justice of the European Union. For instance, to answer questions referred to it for a preliminary ruling, the Supreme Court in turn referred questions for a preliminary ruling to the Court of Justice (ECLI:NL:HR:2025:1081 on the payment of legal costs clause and ECLI:NL:HR:2025:945 on the applicable law for cartel damages claims). And sometimes the Court of Justice's answers to questions referred for a preliminary ruling led to answers to questions referred for a preliminary ruling by a District Court to the Supreme Court (ECLI:NL:HR:2025:1008 on the possibility of payment in arrears in a web shop).

It was noteworthy in 2025 that a good number of decisions of the Civil Division concerned cases related to criminal law or criminal proceedings. This concerned, among other things, a claim for damages in respect of the same set of facts that are the subject of a criminal case (ECLI:NL:HR:2025:796), issues of enforcement in the Netherlands of a sentence imposed in another country (ECLI:NL:HR:2025:88 and 89), applicability of civil-law provisions on fraud and error in relation to a criminal transaction (ECLI:NL:HR:2025:898), the right to an oral hearing on appeal after rejection of a claim by an injured party in criminal proceedings (ECLI:NL:HR:2025:1153) and extradition law (ECLI:NL:HR:2025:166, 592, 664 and 1950). At the same time, the Criminal Division is increasingly answering questions of civil law, sometimes with members of the Civil Division on the panel as well and sometimes following an advisory opinion by an Advocate General from the Procurator General's office. In 2025 for example, this involved the question of whether a person who is unconscious is entitled to compensation for pain and suffering (ECLI:NL:HR:2025:1055 and ECLI:NL:PHR:2025:483).

Furthermore, in 2025, the Supreme Court made its first decisions in cases concerning the Settling of Large-scale Losses or Damage (Class Actions) Act (WAMCA) (ECLI:NL:HR:2025:321 and ECLI:NL:HR:2025:388).

Decisions that attracted media attention included the decision on providing free contraception for women over 18 (ECLI:NL:HR:2025:321) and on the export of F-35 parts to Israel (ECLI:NL:HR:2025:1435).

The cases in which cassation in the interest of the law was sought are also relevant in the context of the task relating to the development of the law. A claim for cassation in the interest of the law relates to a decision that has become final and is instituted by the Procurator General with the Supreme Court. The outcome of a claim for cassation in the interest of the law does not negatively affect the rights of the parties to the case, but it is of interest to the law. In 2025, questions submitted to the Supreme Court with a claim for cassation in the interest of the law included requests for judicial substitution of a member of a disciplinary tribunal (ECLI:NL:HR:2025:87), the concept of an 'interested party' when supplementing the civil registry (ECLI:NL:HR:2025:766) and procedural law and the law of inheritance (ECLI:NL:HR:2025:511).

The Supreme Court is also the highest court in cases originating from the Caribbean part of the Kingdom of the Netherlands. This means that an appeal in cassation against decisions of the Joint Court of Justice of Aruba, Curaçao, Sint Maarten and of Bonaire, Sint Eustatius and Saba

can be submitted to the Supreme Court. Generally, the law to be applied corresponds to the law in the European part of the Kingdom, but that is not always the case. Also, legal procedure is not identical in every respect. In addition, when interpreting and applying rules of law, the Supreme Court must take into account the possibility that societal views in the Caribbean part of the Kingdom may deviate from those in the Netherlands. In 2025, the Civil Division ruled, among other things, on the lack of regulation on the admission of civil lawyers from the Caribbean part of the Kingdom to the Supreme Court (ECLI:NL:HR:2025:518).

The Criminal Division

In 2025, the Criminal Division of the Supreme Court of the Netherlands rendered 3,355 decisions. In 2,404 of those cases, the appeal in cassation was declared inadmissible. The most common grounds for this are that no objections to the contested judgment were raised (1,218) or that the complaints were manifestly incapable of leading to cassation (1,114). Of the 2,137 cases in which grounds for cassation were filed, 502 (23%) resulted in setting aside. In the majority of cases in which the contested decision was set aside, it was only because of a breach of the reasonable period and the Supreme Court disposed of the case itself. In 200 cases (over 9%) in which grounds for cassation were filed, the case was remanded to another or previous court.

Criminal Section breakdown

Criminal Section	2024 actual	2025 schedule	2025 actual
incoming cases	3,618	3,100	3,240
number of cases with grounds for cassation	2,125	1,798	1,717
cases disposed of, total	3,377	3,100	3,533
cases disposed of, judgments	3,235	2,950	3,355
cases disposed of, other	142	150	178

advisory opinions	916	900	974
final case load	2,720	2,200	2,427
total average processing time	259	--	282

The following points up a number of cases in which a judgment was handed down in the reporting year.

Right to demonstration

The right to demonstration and the possibilities of intervening in it under criminal law are a subject of discussion. In September 2025, the Supreme Court handed down a series of judgments involving demonstrations in the hall of the Ministry of Economic Affairs and Climate (ECLI:NL:HR:2025:1313), in a bank office (ECLI:NL:HR:2025:1438) and in the House of Representatives (ECLI:NL:HR:2025:1436). The protesters had been convicted of breach of the peace and unlawful entry of a dwelling and disrupting a meeting of the House of Representatives. As the criminal offences were committed during a demonstration, the issue in cassation was whether the manner in which action was taken under criminal law – i.e. arrest, prosecution and sentencing – was compatible with freedom of assembly as guaranteed by Article 11 European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR). In these judgments, the Supreme Court set out a number of parameters on how the courts should consider in the fact-finding instance whether action under criminal law is necessary given the right to freedom of peaceful assembly in a democratic society. Even if a demonstration involves the commission of a criminal offence, such as a failure to comply with a police order to leave, criminal prosecution may not be necessary. The case law of the European Court of Human Rights emphasises that the action of the authorities in connection with a criminal offence committed in an (otherwise peaceful) demonstration must be proportionate and not so intrusive as to act as a deterrent to others wishing to exercise their rights to freedom of expression and peaceful assembly. At the demonstrations in the hall of the Ministry, the House of Representatives and the bank office, the protesters had refused to leave the buildings and had subsequently been detained by the police and taken to the police station. While the Court of Appeal had held that this could have been sufficient, it ruled that the further police action as well as the prosecution and conviction of the protesters constituted a permissible restriction on the right to freedom of expression and freedom of peaceful assembly. After all, it involved criminal offences. The Supreme Court held that the Court of Appeal should have assessed whether the criminal action as a whole had been proportionate and, if not, it should have dismissed the protesters from all prosecution because a criminal prosecution would then be in breach of Articles 10 and 11 of the ECHR. The Court of Appeal's judgments were set aside and the appeal proceedings must continue.

Professional privilege of (suspected) holders of confidential information

The 2024 annual report addressed Supreme Court decisions on the scope of legal professional privilege. This is the right of lawyers, physicians and civil-law notaries, among others, to keep data and information of anyone who turns to them confidential, so that their clients do not have to fear that information will unintentionally be disclosed and end up with the investigating authorities, for example. Professional privilege, or right to refuse to give evidence, also covers data stored elsewhere, for example at a communications service provider. The police and the judicial authorities must prevent violations of professional privilege as much as possible. That this is not easy is demonstrated by a number of cases in which the Supreme Court rendered decisions in 2025 that are of interest for further development of law in this area. If the holder of confidential information entitled to privilege is himself suspected of committing a criminal offence together with his client, this may be a very exceptional circumstance under which professional privilege must give way to the interest of finding the truth. Then the message traffic of the suspect intercepted by the police can be taken into consideration by the judicial authorities. This also applies to communications related to "a normal lawyer-client relationship", if that information can serve to uncover the truth (ECLI:NL:HR:2025:302). In doing so, the District Court must ensure that the breach of professional privilege does not go beyond what is strictly necessary, the Supreme Court ruled following an advisory opinion by Advocate General Frielink in a case involving a suspected civil-law notary (ECLI:NL:HR:2025:446). The interests of clients other than the client involved in the criminal offence of which the person entitled to privilege is suspected must also be protected in this regard, as Advocate General Van Wees also concluded (ECLI:NL:HR:2025:1788). In the case of large quantities of (digital) documents or data, a filtering of documents or data that can and cannot be covered by professional privilege must take place under the responsibility of the examining judge, and the examining judge can order that data covered by professional privilege be destroyed or made digitally inaccessible so that it cannot play a role in the criminal proceedings.

Applications to examine witnesses at final oral arguments: delaying tactics?

On 14 October 2025, the Supreme Court rendered decisions in three cases (ECLI:NL:HR:2025:1519, ECLI:NL:HR:2025:1555 and ECLI:NL:HR:2025:1556) in which the examination of incriminating witnesses who had not previously been examined by the defence was only applied for (conditionally) during the substantive hearing at the Court of Appeal. Although the court should in principle grant such an application, even if no substantiation is provided, the Courts of Appeal concerned rejected the applications because the defence could have submitted the application earlier or because the defence returned to its earlier position that further investigation was not necessary, without stating reasons. According to the Courts of Appeal, the late applications were an unacceptable use of procedural resources and were detrimental to the quality and effectiveness of criminal procedure. According to the Courts of Appeal, it cannot be the intention for such untimely requests to not require further substantiation.

In their advisory opinions, Advocates General Keulen, Van Kempen and Spronken provided nuances to the Courts of Appeal's interpretation of the law. The Supreme Court held as follows. Only if the defence has expressly refrained from further investigation at an earlier stage, or if the defence has been clearly informed at the time the court asks whether they wish an investigation, that failure to indicate the desire for an investigation will be construed as not wanting one, the defence can be required to provide a further explanation in the event of a late request to examine an incriminating witness. The mere circumstance that the defence did not take advantage of an earlier opportunity to make their desire to examine witnesses apparent

cannot support the rejection of such a request at a late stage.

Impact of EU law: investigation of smartphones

On 18 March 2025 (ECLI:NL:HR:2025:409), the Supreme Court addressed the significance of decisions of the ECJ, in particular the case of CG v Bezirkshauptmannschaf Landeck (ECJ 4 October 2024, case C-548/21, ECLI:EU:C:2024:830). This concerns the requirements for investigations by police and judicial authorities of electronic data carriers such as smartphones. Following the ECJ's decisions, the Supreme Court, following Advocate General Harteveld's advisory opinion, updated its previous case law and ruled, put succinctly, that if access to a smartphone, for example, poses the risk of a serious interference with the user's fundamental rights, prior judicial review is required. This is not the case with a limited invasion of privacy, but that is already no longer the case if it is foreseeable in advance that the investigation of the smartphone will reveal traffic and location data, but also other types of data (such as photos, browser history, the content of communications exchanged via that smartphone, and sensitive data).

The Tax Division

In 2025, the Tax Division received 1263 new cases, significantly more than expected (1,000). Particularly striking were the high numbers of new cases on dividend withholding tax, filed by foreign investment funds (235), and on motor vehicle tax (224).

The vast majority of cases received concerned state taxes (928; 73.5%) and local government taxes (264; 21%, of which 167 or 63% property tax cases). A number of cases were from the Caribbean part of the Kingdom (11). The remaining incoming cases included questions referred for a preliminary ruling (2), requests for review (14) and appeals in cassation against decisions of the Central Appeals Tribunal on payment of contributions (44). The largest share among state tax cases was dividend tax (235 cases; 25% of state tax cases), followed immediately by motor vehicle tax with 224 cases (24%). This was followed by income tax (20%), turnover tax, excise duties and customs duties (together 8%) and corporate income tax (4%). Thus, the number of incoming property tax and motor vehicle tax cases remained high in 2025, too.

The cases disposed of numbered 759. Decisions were rendered in 667 of these cases (88%). The other cases disposed of (92) consisted of withdrawals and other modes of disposal. The number of cases disposed of (759) was lower than anticipated (950). The case load increased from 1,007 to 1,509 cases. The average turnaround time for cases increased by 107 days compared to 2024, from 286 to 393 days.

An advisory opinion by the Public Prosecution Service is optional in tax cases. In 2025, the four Tax Advocates General concluded 131 tax cases.

Tax Section breakdown

Tax Section	2024 actual	2025 schedule	2025 actual
incoming cases	1.058	1,000	1.263
cases disposed of, total	1.001	950	759
cases disposed of, judgments	677	825	667
cases disposed of, other	324	125	92
advisory opinions	131	140	131
final case load	1.005	900	1.509
total average processing time	286	--	393

To illustrate the work of the tax section on the uniformity of law, the formation of law and legal protection during 2025, some themes are highlighted below from the cases in which a decision was rendered in 2025.

Payment of legal costs and the principle of equality

In 2025, the Tax Division rendered its first decisions in cases concerning the Reassessment of Legal Costs for Valuation of Immovable Property and Private Motor Vehicle Tax Act, which entered into force in 2024. That act was intended to end overcompensation of legal costs in proceedings on the valuation of immovable property and imported (used) cars. The reduction of the payment of legal costs in those cases affected the business model of agencies that conducted large-scale automated no cure no pay objection and appeal proceedings in property tax and motor vehicle tax cases. According to the legislature, their business model resulted in an unreasonable reliance on payment of legal costs and judicial capacity. The agencies concerned argued in these cases that said act violated the discrimination prohibition because the payment of legal costs in cases other than those related to property and motor vehicle taxes had not been reduced. According to Advocate General Wattel, however, the cases were not the same: in property and motor vehicle tax cases, the market was dominated by no cure no pay representatives. Their business model and its undesirable consequences did not occur with other taxes. Moreover, the act also gives the court leeway to award the normal payment of

legal costs in realistic ('special') cases (ECLI:NL:PHR:2024:1140).

The Supreme Court held that the scope of the act must be deemed to be limited by its purpose and purport to business models characterised by (i) no cure no pay, (ii) the compulsory surrender of the payment of legal costs to the representative, and (iii) litigation by the representative in such a way that the payments far exceed the legal costs reasonably incurred. Property and motor vehicle tax cases of representatives without such a business model are 'special' cases in which the normal level of the payment of legal costs continues to apply (ECLI:NL:HR:2025:46). In a motor vehicle tax case, the Supreme Court added that if the taxpayer has to pay a non-symbolic entry fee for each imported car (in that case, EUR 750 excluding turnover tax), there is no question of no cure no pay and therefore the normal payment of legal costs will continue to apply (ECLI:NL:HR:2025:1382).

Classical appeals to the principle of equality

The aforementioned no cure no pay cases are atypical because it was not the taxpayer but the representative who felt discriminated against. Two more classical appeals to the principle of equality concerned the water treatment levy of two-person households and the deduction of IVF costs by two persons of the same sex.

In the first case, two cohabitants considered themselves discriminated against because all multi-person households, regardless of their size, are charged for 3 pollution units (p.u.[1]) in the water treatment levy, and single-person households are charged for 1 pollution unit. Two-person households are therefore structurally disadvantaged compared to one and three-person households and even more so compared to households of more than three people, which are structurally favoured.

Advocate General Wattel found that two-person households are indeed structurally disadvantaged; he did not see a convincing justification for this because the water boards have access to the population records, but because it concerned an Act of Parliament (the Water Boards Act) and a mere EUR 58 disadvantage per year per two-person household, he did not consider there to be a 'victim' of discrimination as referred to in Article 14 ECHR (ECLI:NL:PHR:2024:1235).

The Supreme Court did not consider the legislature's choice to base its policy only on one and three-person households to be manifestly unreasonable, given its broad discretion, its aim of easy enforceability and the insignificant financial interest involved. The fact that water boards can see the population records does not make this different, as levy differentiation by household size complicates the levy by requiring more frequent time-proportional revision in case of interim changes in that size (ECLI:NL:HR:2025:416).

In the IVF case, two same-sex individuals with a desire to have children had participated in an egg donation and surrogacy programme resulting in a daughter of one of them, adopted by the partner. The interested party sought deduction of IVF expenses of USD 38,077 as specific healthcare expenses. The Inspector refused because the expenses had not been incurred due to illness or disability of the interested party or the partner, as required by law. The interested party considered that requirement discriminatory because IVF treatment in heterosexual couples is in fact deductible if 12 months of unprotected intercourse does not result in pregnancy, even if no illness has been diagnosed.

Following Advocate General Wattel (ECLI:NL:PHR:2023:632), the Supreme Court held that the distinction between sick and healthy persons did not violate the prohibition of discrimination. Based on the state of medical science, same-sex and opposite-sex couples are not comparable on this point because in same-sex couples, sustained failure to get pregnant does not indicate reduced fertility, while in opposite-sex couples it does. The 'illness or disability' criterion is consistent with the legislature's legitimate aim of granting deductions only in cases of illness or

disability. Comparability would exist, however, if reduced fertility were found in (one of) the partners of the same-sex couple (ECLI:NL:HR:2025:184).

Unwanted use, improper use and abuse

The case ECLI:NL:HR:2025:1732 concerned an issue relevant in the property world: turnover tax on the transfer by a developer of its property project to an investor shortly after delivery and after the developer has already started letting out the property. If the leased property is a "totality of assets" (a business), then its transfer is not subject to turnover tax (Article 37d Turnover Tax Act, which transposes Article 19 of the EU VAT Directive into national law). This rule facilitates the transfer of businesses. Property developers and property investors take advantage: the purchasing property investor has an interest in VAT-free transfer because residential rental is exempt from VAT and the purchase VAT then cannot be reclaimed. If the transfer falls under Article 37d, they will also not be liable to pay transfer tax.
The Inspector refused to apply Article 37d because, in his opinion, no totality of assets had been transferred; after all, the developer did not transfer its development business, but only an apartment complex which, moreover, it had only let out in order to make the sale subject to Article 37d.
Advocate General Ettema considered the Inspector's position to be incorrect: the property rental in question is an independent economic activity and its transfer therefore does constitute a transfer of a totality of assets if the purchaser continues the letting out.
However, the Supreme Court doubted the applicability of Article 19 VAT Directive because a purchaser letting out the property exempt from VAT cannot in any case reclaim the VAT charged on the purchase, so Article 19 seems irrelevant. However, a possible review of VAT does lead to a different outcome depending on whether or not Article 19 VAT Directive applies. The Supreme Court therefore referred questions to the Court of Justice of the European Union for a preliminary ruling on the applicability of Article 19 VAT Directive and the relevance of the property being let out only to claim the exemption. The Court of Justice has not yet rendered a decision.

In the cases ECLI:NL:HR:2025:1327 and ECLI:NL:HR:2025:1328 , an attempt to improperly use the 'yippee gift' (the now-abolished exemption for gifts of (over) one hundred thousand euros to finance a private home) failed. That exemption could be applied multiple times, but only once between the same donor and donee. By 'cross-gifting' (to each other's child), two parent couples wanted to give the yippee gift twice tax-free; once directly to their own child, and once to the other couple's child. Advocate General Koopman concluded that the civil-law qualification of the agreements between the parent pairs usually already necessitates the conclusion that in such a case, the gift is essentially made to one's own child; if that is not the case, the exemption can still be refused on grounds of evasion of the law if the overriding motive for the cross-gifting is to favour one's own child (ECLI:NL:PHR:2024:1056). The Supreme Court ruled that indeed, civil law is in principle decisive for the questions of whether it concerns a gift and who the donor is, and that if under civil law no gift from the parent to one's own child can be established, it is indeed possible to nevertheless assume there to be a gift to one's own child in the context of law evasion, i.e. if the cross-gifts are so coordinated that they are to be seen as a combination. Subject to evidence to the contrary, this is the case if the gifted amounts correspond (almost) in full and the gifts are made simultaneously or shortly after each other.

2025 was also the year of new rounds of appeals in cassation in some high-profile cases on interest deduction constructions of private equity funds and international groups of companies converting shareholders' equity into loans to erode the profits in the Netherlands by deducting interest paid to an affiliated debtor in a tax haven (profit drainage). In the case

ECLI:NL:HR:2025:1250, the Supreme Court ruled, in accordance with Advocate General Wattel's advisory opinion (ECLI:NL:PHR:2024:85), that even if the criteria of Article 10a Corporate Income Tax Act 1969 on profit drainage (because the shareholders' equity available for the acquisition of a Dutch target was not diverted and converted at non-arm's-length within the group structure as referred to in Article 10a VPB Act), interest deduction can still be refused if there are contrivances outside that Article 10a structure that frustrate corporate income tax as a whole. This is the case if, by bringing together the profits of the target and artificially created interest charges, the levy is arbitrarily and continuously foiled by juridical acts unnecessary for the acquisition and traceable only to the overriding tax motive. The "pivotal role" judgment (ECLI:NL:HR:2023:330) does not prevent deduction denial if the affiliated foreign debtor does not play a pivotal financial role in a group of companies, but is merely a conduit for affiliated assets. In the case ECLI:NL:HR:2025:1960, the Supreme Court confirmed that the fact that an act was not contrary to the aim and purport of Article 10a VPB Act does not entail that it cannot still constitute *fraus legis*, and ruled in accordance with Advocate General Wattel's advisory opinion (ECLI:NL:PHR:2024:182) that (i) if the affiliate loan is non-arm's-length and the interest must therefore already be adjusted downwards to a large extent, deduction of that much lower interest is in principle no longer law evasion, and that (ii) no profit drain occurs insofar as the affiliate loan pays off existing, non-suspicious, debts of affiliated companies.

Electronic communication

The case ECLI:NL:HR:2025:1728 concerned a taxpayer's opposition to the declaration of inadmissibility of his appeal against the rejection of his objection to an additional assessment for parking tax on account of the expiry of the time limit. He believed that the rejection had not been properly disclosed to him because it had only been sent by e-mail. However, according to the District Court, by stating his e-mail address on the digital objection form he had indicated to the municipality that he could be reached by e-mail and he had not made a plausible case that he had not received the e-mail containing the decision on his objection. In accordance with Advocate General Pauwels (ECLI:NL:PHR:2025:277), who pointed out that after the Electronic Administrative Communications (Modernization) Act, Article 2:8 of the Dutch General Administrative Law Act requires from 2026 that the addressee 'explicitly' indicate to the administrative body that they can be reached electronically, the Supreme Court ruled that the interested party could not be deemed to have indicated his ability to be reached electronically. The mention of his e-mail address on the objection form is insufficient for that purpose, as that form could not be submitted without specifying an e-mail address and did not state that the submitter, by indicating an e-mail address, agreed to the administrative body sending objection correspondence to that e-mail address. Thus, the decision on the objection had not been correctly notified. The appeal period therefore commenced only after the interested party received a copy of it.

[1] One pollution unit represents 54.8 kg of oxygen needed to treat the average waste water produced by one person in one year.

Law of the European Union

In the interpretation and application of EU law, the Supreme Court assesses whether Union law can be applied plainly, or whether preliminary questions about that law must first be submitted to the Court of Justice of the European Union (CJEU) in Luxembourg, pursuant to Article 267 of the Treaty on the Functioning of the European Union.

- In 2025, there were eight cases in which the Supreme Court referred questions to the CJEU for a preliminary ruling:In 2025, three decisions by the CJEU concerned cases in which the Supreme Court had referred questions for a preliminary ruling in previous years:

  - Supreme Court 28 March 2025, ECLI:NL:HR:2025:472
  - Supreme Court 20 June 2025, ECLI:NL:HR:2025:945
  - Supreme Court 20 June 2025, ECLI:NL:HR:2025:946
  - Supreme Court 04 July 2025, ECLI:NL:HR:2025:1081
  - Supreme Court 18 July 2025, ECLI:NL:HR:2025:1158
  - Supreme Court 18 July 2025, ECLI:NL:HR:2025:1161
  - Supreme Court 18 July 2025, ECLI:NL:HR:2025:889
  - Supreme Court 21 November 2025, ECLI:NL:HR:2025:1732
  - CJEU 13 February 2025, C393/23, ECLI:EU:C:2025:85
  - CJEU 13 March 2025, C137/23, ECLI:EU:C:2025:179
  - CJEU 04 September 2025, C203/24, ECLI:EU:C:2025:662

The Fourth Division

In addition to the Civil Division, the Criminal Division and the Tax Division, the Supreme Court of the Netherlands has a Fourth Division.

The Fourth Division handles complaints against judicial officers and cases regarding the suspension and dismissal of judicial officers who are appointed for life. Only the Procurator General at the Supreme Court can bring such cases before the Supreme Court. Furthermore, the Fourth Division handles requests for the substitution of a Supreme Court justice. The Fourth Division consists of the President of the Supreme Court, three Vice Presidents, of the Civil Division, Criminal Division, and Tax Division, and a number of justices from those divisions. Judgments of the Fourth Division are published at www.rechtspraak.nl.

In 2025, the Fourth Division rendered judgment in eleven cases. One judgment concerned the processing of personal data by courts. Ten judgments dealt with requests to challenge members of the Supreme Court.

Processing of personal data by courts

The Procurator General can, ex officio or based on a complaint, bring a claim before the Supreme Court to conduct an inquiry into the way a court processes personal data in the context of carrying out their judicial duties. This is laid down in the Regulation on the supervision of the processing of personal data by the courts and the Procurator General's Office at the Supreme Court. Claims filed on the basis of this Regulation are heard by the Fourth Division.

On 9 September 2025, the Procurator General brought a claim after a received complaint. The complaint concerned the processing of personal data in a news item, published on rechtspraak.nl by a district court, in the context of a criminal case. The complaint consisted of two parts. The first part concerned the accuracy of certain information in the news item. The second part complained that certain information in the news item could be traced back to the

applicant and that applicant was put in a negative light.
The Supreme Court ruled that both parts of the complaint were well-founded (Supreme Court 19 December 2025, ECLI:NL:HR:2025:1980). The news item contained information that was in breach of the principle of accuracy laid down in Article 5 of the GDPR. The news item could be traced back to the applicant, and the content of the news item was such that serious consequences could be anticipated if applicant were recognised. It concerned information that could be stigmatising for the applicant, which is why publishing the specific data would have been permitted only if it were necessary on grounds of substantial public interest. The breach of the applicant's privacy was not necessary in this case. To that extent, the news item could not rely on the legitimate basis provided by Article 6(1), opening words and (e), GDPR and was not in accordance with the principle of data minimisation and the principles of proportionality and subsidiarity.

Challenge cases

As a safeguard of judicial impartiality, the law confers the right to submit a challenge request. The party submitting the challenge request is requesting the replacement of a specific judge by another judge. All three areas of law in which the Supreme Court handles cases have procedural rules concerning challenge. The Protocol on Participation in the Handling and Deliberations of the Supreme Court of the Netherlands (links to a different website) provides additional rules for the handling of a challenge request pertaining to one of the members of the Supreme Court.

A judgment of 7 February 2025 (ECLI:NL:HR:2025:183) concerned a request for the challenge of a justice who, according to the application, had too many conflicting interests due to his ancillary positions. The Supreme Court denied the application because there was no bias against the applicant, or an objectively justifiable fear thereof.

A judgment of 28 March 2025 (ECLI:NL:HR:2025:478) concerned a request for the challenge of members of the Supreme Court based on circumstances from which the applicant concluded that those members had insufficient distance from the case to hear and assess the appeal in cassation, and that there was a premeditated intent to rule against the applicant. The circumstances mentioned by the applicant related to positions the challenged members had held in the (distant) past. The Supreme Court ruled that those circumstances did not justify the conclusion that those members were biased against the applicant, nor that there was an objectively justified fear of bias. A ruling to that effect is also contained in the judgment of 18 July 2025, (ECLI:NL:HR:2025:1200). In this judgment, it was further ruled that the mere fact that a judge has ruled in a previous case regarding a party to the proceedings does not mean that this judge is biased against this party, or that the fear of such bias is objectively justified.

Two judgments of 12 December 2025 (ECLI:NL:HR:2025:1903 and ECLI:NL:HR:2025:1906) concerned, among other things, challenge requests for a member of the Supreme Court, arguing that the ancillary activities of that member had not been published in the appropriate register. There was a technical problem at the basis of this issue, which had been remedied at the time of the judgment. The Supreme Court considered that a copy of the ancillary positions of the member in question as published was sent to the applicant with the advisory opinion of the Advocate General. She did not avail herself of the opportunity to respond to that. In the opinion of the Supreme Court, the circumstance that the ancillary positions had not been published in the appropriate register for a certain period of time did not by itself constitute compelling evidence that the member harboured a bias against the applicants, nor that there was an objectively justified fear of bias.

In five cases, the Supreme Court did not consider a challenge request substantively:

- Supreme Court 30 June 2025, ECLI:NL:HR:2025:1076
- Supreme Court 10 October 2025, ECLI:NL:HR:2025:1514
- Supreme Court 17 October 2025, ECLI:NL:HR:2025:1591
- Supreme Court 05 December 2025, ECLI:NL:HR:2025:1833
- Supreme Court 19 December 2025, ECLI:NL:HR:2025:1974

Complaints and other correspondence

The Supreme Court's internal complaints regulation entitles everyone to submit a complaint to the President of the Supreme Court regarding the manner in which the Supreme Court, a member of the Supreme Court or the clerk of the Supreme Court has conducted themselves towards the complainant on a given occasion. Complaints cannot be filed in respect of conduct regarding which proceedings are or have been pending before a court. Complaints also cannot be filed in respect of a judicial decision or the manner in which said decision was arrived at, including the procedural decisions taken in that context. In cases involving the exercise of powers conferred upon the clerk of the Supreme Court by law, complaints directed against acting clerks will be attributed to the clerk of the Supreme Court. These complaints will also be handled in the context of this complaints regulation.

Pursuant to the complaints regulation, each year an overview is published of the registered complaints and of the complaints handled and settled by the President.

Complaints were also submitted to the Procurator General in the reporting year. More information about this can be found in the chapter The Procurator General's Office at the Supreme Court.

Reporting period

In 2024, the President handled one complaint pursuant to the complaint regulation. This complaint concerned members of the Supreme Court's challenge chamber. The complainant wrote that he wished to file a complaint regarding the way he was treated by the members in question. As this complaint concerned a judicial decision, in respect of which no complaints can be filed under the complaints regulation, no further consideration was given to the complaint.

Other correspondence

The Supreme Court and the President of the Supreme Court also received letters and e-mails covering a wide range of topics in 2024. For example, some complained to the Supreme Court or the President because they were displeased about a judgment rendered by the Supreme Court or decisions rendered by other judicial bodies. Complaints were also received about a decision or a response from the Procurator General at the Supreme Court in the context of one of their special duties. These letters and e-mails do not fall within the scope of the complaints regulation and that is generally the gist of the responses sent by the clerk of the Supreme Court.

Others drew the attention of the Supreme Court and/or the President to more general societal

issues and their dissatisfaction with those issues, or to their own personal problems and issues. The clerk of the Supreme Court also handles this correspondence. In most cases, there was nothing the Supreme Court and/or the President could do for these individuals. Where possible, they were referred to other authorities or sources of legal assistance.

Contacts with the legislator

Advisory opinions on legislative proposals

The President of the Supreme Court and the Procurator General at the Supreme Court may provide advisory opinions on draft legislative proposals at the request of the Minister of Justice and Security. As a rule, advisory opinions are given on proposed legislation relating to the organisation of the judicial system and coordination within it, and on changes to procedural law. These advisory opinions are politically neutral.

The choices made in the advisory opinions take into account that the President and the Procurator General cannot anticipate future proceedings before the Supreme Court regarding the interpretation and application of provisions that have been proposed and may become law. The joint responsibility of the three branches of government for human freedom and dignity, the principles of the democracy governed by the rule of law, and the values of the European Union are also taken into account.

The advisory opinions issued are published on the Supreme Court's website. In 2025, the President and the Procurator General published six advisory opinions on the merits of proposed legislation. These are:

- Response to the proposal for a catch-all provision in the new Dutch Code of Criminal Procedure (Article 2.1.7a Dutch Code of Criminal Procedure);
- Advisory opinion on proposals for an Abuses of Office by Members of Parliament and Administrators Reform Act and the declaration that there are grounds to consider a proposal to amend Article 119 of the Constitution;
- Advisory opinion on the Outline Policy Memorandum regarding Constitutional Review;
- Advisory Opinion on the draft legislative proposal 'Protection of assets under family law';
- Advisory opinion on draft legislative proposal Evaluation Act Mandatory Mental Healthcare Act (hereinafter "Wvggz") and Care and Compulsion (Psychogeriatric and Intellectually Disabled Patients) Act (hereinafter "Wzd");
- Response to draft proposal Amendment of the Constitution to introduce judicial authority to review laws against certain provisions of the Constitution and to the addition of a provision on limitations on fundamental rights.

Dialogue

As an institution, the Supreme Court fulfils an autonomous role in the good relations between representatives of the three branches of government. The President of the Supreme Court and the Procurator General at the Supreme Court perform a linking figurehead function that manifests itself mainly in contacts and conversations. Good relations contribute to mutual respect and an understanding of one another's responsibilities in polity and society. A direct dialogue between representatives of the branches of government allows for an exchange of views on the shared underlying responsibility for the function of the law in upholding human freedom and dignity, the principles of the democracy governed by the rule of law, and the

values of the European Union.
Such a dialogue does not concern pending or future cases, but concerns topics that promote the understanding of and insight into one another's work. What information does one need about the nature of the other's work in order to do one's work as effectively as possible? Over the course of the year, the content of the Supreme Court's annual report was regularly used as a tool in the dialogue with representatives of the legislative branch.

Signals to the legislature

Since 2017, the Supreme Court's annual report has included an overview of decisions that draw the legislature's attention to a specific problem, also referred to as signals to the legislature. In 2025, there were 12 decisions (2020: 8 decisions; 2021: 10 decisions; 2022: 10 decisions; 2023: 6 decisions, 2024: 7 decisions).

The selection of such decisions is not based on a systematic approach. The overview is provided in light of the Supreme Court's duties of promoting the uniformity and the development of the law and offering legal protection. The executive, legislative and judicial branches of government each have their own responsibilities under law when legislation is drafted. They all share an interest in effective legislation that offers legal certainty to those seeking justice and to society as a whole. In serving this interest they also interact with each other. Effective interaction between the three branches of government will, among other things, promote the quality of the law, as well as the rate at which bottlenecks in the law can be recognized and resolved.

As part of that interaction, the Supreme Court may decide to include signals for technical legal issues concerning the application of legislation that arise in the cases it hears. Passing on signals can help society and those involved in the administration of justice to recognise what legal and technical problems the Supreme Court encounters in practice. Signals are intended as an aid, alongside the weekly publication of Supreme Court decisions on rechtspraak.nl. It is up to the legislature to decide whether it wants to respond to a signal from the Supreme Court, for example with a legislative procedure or through a dialogue between co-legislators. If the legislature has already responded to a judgment of the Supreme Court before that judgment is included in this section, then mentioning that response to the signal can further illustrate the dialogue between the branches of government.

The signals to the legislature in the Supreme Court's annual reports are of a variable nature. This may include, for example, the indication of legal problem areas, but it may also concern the identification of deficiencies in the law. Examples of points meriting attention that are of a technical legal nature include gaps in statutory law, rules that contravene higher-ranking rules, unclear regulations, or regulations that are not sufficiently harmonised with one another. Addressing a shortcoming in the law stems from the Supreme Court's duty to provide legal protection and promote the development of the law.

Signals from the Supreme Court to the legislature are unrelated to choices that are not up to the court, such as political choices. Sometimes the Supreme Court can provide a solution to an identified bottleneck in its decision, while remaining within the boundaries of its tasks. In other cases, the decision will indicate that this is in fact impossible or undesirable under the applicable law. Signals from the Supreme Court to the legislature are confined to questions that the Supreme Court encounters in its case load.

Judgments

Supreme Court 14 March 2025, ECLI:NL:HR:2025:385

In this case, the Supreme Court ruled that the current legislation does not allow for a decision to detain or an authorisation for admission and stay under the Care and Compulsion (Psychogeriatric and Intellectually Disabled Persons) Act to be implemented in an accommodation registered exclusively for care as referred to in the Mandatory Mental Health Care Act. The Supreme Court stated that it is not expected in the short term that the legislature will provide for the possibility that Wzd care can be provided in a Wvggz accommodation (or vice versa) in crisis situations, for a short period of time if necessary. The responsible Minister addressed the shortage of Wzd crisis places during the first evaluation of the Wvggz and Wzd. This has not yet led to a change in the law. According to Article 5(1) European Convention on Human Rights (ECHR), no one may be deprived of their freedom except in cases provided for by or under the law. It must be foreseeable to citizens in which cases and under which clearly defined conditions the authorities have the power to deprive them of their freedom. National legislation must be sufficiently foreseeable in its application. Under these circumstances, in the Supreme Court's view, Article 5(1) ECHR precludes a Wzd authorisation from being granted with a view to enforcement in a Wvggz accommodation.

Supreme Court 28 March 2025, ECLI:NL:HR:2025:483

This case involves the question of whether the legal relationship between doctoral candidates with a scholarship and a university medical centre qualifies as an employment contract (Article 7:610 Dutch Civil Code (DCC). The starting point for the review in cassation is that no appointment as a civil servant had taken place. Thus, if the rules of employment contract law do not apply to their legal relationship, it does not mean that the doctoral candidates with a scholarship had the legal status of civil servants, but rather that there was an unregulated agreement without protective provisions created specifically for the position of working people. With that result, the provisions of Title 7.10 DCC would not apply (Article 7:615 (old) DCC). If the legal relationship between the parties meets the description of an employment contract, such a result is not in line with the development of the law that has since led to the Public Servants (Standardization of Legal Status) Act. This is because its aim was to equalise the legal positions of (former) civil servants and employees as much as possible. Such a result then does not serve the purpose that the legislator intended with Article 7:615 (former) DCC either. For the gap in the legal protection of doctoral candidates with a scholarship that then arises, the legal system offers no justification. Nor can such justification be found in the Decree on the Doctoral Education Improvement Experiment. According to the explanation given to that decree, the court could conclude, depending on the circumstances of the case, that the relationship with a doctoral candidate had to be classified as an employment contract or an appointment as a civil servant. The Supreme Court rejected the complaints against the Court of Appeal's opinion that the doctoral candidates with a scholarship were working on the basis of an employment contract.

Supreme Court 4 April 2025, ECLI:NL:HR:2025:518

This case concerns the lack of a regulatory framework for lawyers in the Caribbean part of the Kingdom of the Netherlands to be admitted as lawyers to the Supreme Court of the Netherlands in civil cases so that they can litigate in those cases before the Supreme Court. On this judgment, see further in this annual report the section The Supreme Court, Civil Law.

Supreme Court 4 April 2025, ECLI:NL:HR:2025:508

This case concerns the application of the 30% ruling within the meaning of Article 31a(2)(e) of the Dutch Wages and Salaries Tax Act 1964. When calculating the levy on excessive severance payments provided for in that article, how must the employee's indicative salary as referred to in Article 32bb(3) of the Dutch Wages and Salaries Tax Act 1964 be calculated? Must salary that consist of allowances or provisions belonging to the final levy component as referred to in Article 31(1)(f) of the Dutch Wages and Salaries Tax Act 1964, in respect of which, pursuant to Article 31a(2) of the Dutch Wages and Salaries Tax Act 1964, no final levy applies at the employer, such as extraterritorial allowances covered by the 30% ruling, also be taken into account? With reference to the Advocate General's advisory opinion (ECLI:NL:PHR:2024:1422, at 11), the Supreme Court ruled that the Court of Appeal had wrongly held that such exempted allowances and provisions did not fall under salary within the meaning of Article 32bb of the Dutch Wages and Salaries Tax Act 1964. In the Advocate General's advisory opinion (at 1.6, 9.5, 10.61, 10.65, among other things), it was considered of significance that the legislator did not take into account the impact of the working-related expenses scheme on (*inter alia*) Article 32bb of the Dutch Wages and Salaries Tax Act 1964.

Supreme Court 11 April 2025, ECLI:NL:HR:2025:543

Can a person work as a temporary employee on the basis of a temporary employment contract within the meaning of Article 7:690 DCC if the temporary employment agency does not assign that person for the purposes of the hirer's profession or business, but for work in the household of a natural person? The Supreme Court ruled that the law does not preclude this. Insofar as the application of the rules in these triangular relationships lead to results that are incompatible with what the legislator had in mind in regulating Articles 7:690-691 DCC, it is primarily up to the legislator to set limits here.

Supreme Court 9 May 2025, ECLI:NL:HR:2025:723

This case deals with the question of whether adults can be granted access to the files of family and juvenile proceedings concerning them in the past. On this judgment, see further in this annual report the section The Supreme Court, Civil Law.

Supreme Court 11 July 2025, ECLI:NL:HR:2025:1128

In this case, questions referred for a preliminary ruling had been submitted to the ECJ in the decision of 6 October 2023, ECLI:NL:HR:2023:1371. In that decision, the Supreme Court had ruled (in para. 5.4), among other things, that Article 36 of the Collection of State Taxes Act 1990 is formulated as being mandatory and that the collector has no discretionary authority to waive a claim for liability if a body as referred to in Article 36(1) Collection of State Taxes Act 1990 has failed to comply with its reporting obligation or has not done so in time. The law also does not grant the recipient the authority to mitigate the liability. This means that the collector is not free to weigh interests when applying that provision. After answering the questions referred for a preliminary ruling, the Supreme Court rendered final judgment in the case on 11 July 2025, in which it held superfluously that this case involved a situation where only one person, the sole director of a private limited liability company, was liable for a number of tax debts. Therefore, unlike in the case where different persons, for example different directors of the same body, are liable for a tax debt, and by the nature of the case a choice has to be made as to which of them is or are to be held liable for it, in this case there was no room for balancing interests in deciding to hold the interested party liable. If it is considered desirable that the collector does have that discretion, it is up to the legislator to amend the regulation on liability in the Collection of State Taxes Act 1990 to that end.

Supreme Court 26 September 2025, ECLI:NL:HR:2025:1386

This case concerns the question of whether a study expenses clause (also called training expenses clause) relating to the Professional Advocacy Training is invalid under Article 7:611a(4) DCC. A study expenses clause means that under certain circumstances, an employee must reimburse their employer for study expenses incurred on their behalf by their employer. The Supreme Court ruled that Article 7:611a DCC must be interpreted in accordance with Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable terms and conditions of employment in the European Union (OJ 2019, L 186). As soon as an employer has to offer a certain training to an employee on the basis of Article 7:611a(1) DCC because it is necessary for the employee's work, it constitutes an obligation within the meaning of Article 13 of the Directive. According to the Directive, such training must be offered free of charge. An interpretation of Article 7:611a DCC in which any training covered by paragraph 1 must be offered free of charge on the basis of paragraph 2 ensures that the provision is in line with the Directive. This is not altered by the fact that the legislator, when adapting Article 7:611a DCC to the Directive, may not have had this consequence of paragraph 1 clearly in mind.

Supreme Court 14 October 2025, ECLI:NL:HR:2025:1502

Can a claim for enforcement of a previously imposed conditional sentence for breach of general terms and conditions be heard together with a new criminal case? That is what happened in this case. It emerged in the Supreme Court's ruling that the appeal in cassation was admissible. For its reasons, the Supreme Court referred to the Advocate General's advisory opinion (ECLI:NL:PHR:2025:773, at 2), which addressed an ambiguity in the context of Article 361a of the Code of Criminal Procedure and Article 6:6:1 Code of Criminal Procedure.

Supreme Court 14 November 2025, ECLI:NL:HR:2025:1685

In this judgment, the Supreme Court ruled that the expiry of a legal claim for the dissolution of an agreement based on a failure to perform cannot be interrupted merely by a written communication in which the creditor unambiguously reserves their right. In its decision, the Supreme Court held that it does not follow from the parliamentary history that it has been considered that, as a result of the extension of the short prescription period until the claim for dissolution, the difference between the informal interruption possibility of Article 3:317(1) DCC and the more formal interruption possibility of Article 3:317(2) DCC may lead to results that are difficult to explain. Due to this difference in interruption regimes, the legal claim for dissolution due to a failure to perform may be dismissed sooner than the legal claim for performance of the agreement and the legal claim for the performance of obligations to pay compensation on account of failure to perform. In addition, the difference in interruption regimes leads to a difference between extrajudicial dissolution that is difficult to explain, where the creditor can interrupt the prescription period of a resulting legal claim for reversal in the manner described in Article 3:317(1) DCC out of court, and the claim for dissolution at law, the prescription period of which can only be interrupted by, briefly put, an act of prosecution. However, the Supreme Court considered this insufficient to place the claim for dissolution due to a failure to perform a reciprocal agreement under the interruption regime of Article 3:317(1) DCC, in spite of the unambiguous text of Article 3:317 DCC.

Supreme Court 25 November 2025, ECLI:NL:HR:2025:1774

In this case, the Court of Appeal had declared the Public Prosecution Service inadmissible in its prosecution of the municipality because the municipality, in the opinion of the Court of Appeal,

was entitled to criminal immunity. The ground for cassation against this decision failed. The Supreme Court referred to its previous case law on Article 2 ECHR, which protects the right to life and includes the positive obligation of a state party to take appropriate measures to protect the life of anyone under its jurisdiction. The Supreme Court held that it is not possible to state in general terms what measures contracting states must take in order to comply with the positive obligations of Article 2 ECHR. It is therefore also impossible to say whether the existence of the possibility of prosecuting legal entities under public law is necessary to meet the requirements of Article 2 ECHR. The Supreme Court notes that a legislative proposal enabling this was rejected by the Dutch Senate on 10 November 2015. Against that background, the legislator will first have to consider whether there is still a need to broaden the possibilities to hold legal entities under public law and/or the persons who actually directed the conduct in question criminally liable.
Supreme Court 19 December 2025, ECLI:NL:HR:2025:1959

In a decision of 4 March 2022, ECLI:NL:HR:2022:336, the Supreme Court held that the possibility of gender-neutral registration in a birth certificate had at that time received renewed attention from the legislator, that legislation in this field was to be expected in the near future and that given this state of affairs, the questions referred for a preliminary ruling could not be answered. The Supreme Court also held that as long as there is no statutory regulation, it is up to the courts to decide in each specific case according to the nature and content of the application and the further circumstances of the case, including the possibility of deferring the decision regarding the application.
In its decision of 19 December 2025, the Supreme Court saw no reason to rule differently than in 2022: the law does not provide for the possibility of changing or improving the gender registration in a birth certificate to an 'X' or other gender-neutral designation if a person has the conviction of not belonging to the male or female sex, and the issue has retained the attention of Parliament and the government.

The Procurator General’s Office at the Supreme Court

The Procurator General's Office is an independent part of the Supreme Court and is headed by the Procurator General. The Procurator General's Office comprises the Procurator General, the deputy Procurator General and Advocates General (AGs). The Procurator General's Office is independent and is not part of the Public Prosecution Service. The Procurator General's Office is divided into three divisions: civil law, criminal law and tax law. The most important duty of the Procurator General's Office is to provide the Supreme Court with legal advice, known as advisory opinions, regarding cases before the Court. These are issued independently by the members of the Procurator General's Office. A total of 1,389 opinions were issued in 2025: 284 in civil cases, 974 in criminal cases and 131 in tax cases.

In addition, the Procurator General has a number of special duties. This allows him to institute cassation in the interest of the law to obtain a decision from the Supreme Court on a question of law without affecting an already concluded case. Additionally, the Procurator General is the only person authorised to criminally prosecute government officials or Members of Parliament, but only after having been ordered to do so by the government or the House of Representatives. When charges are brought against government officials or Members of Parliament, the Procurator General first conducts an exploratory investigation to see if there are any leads for investigation. Other tasks relate to the supervision of data processing by courts and the Procurator General's Office at the Supreme Court, the supervision of the Public

Prosecution Service, the internal and external complaints regulation and the review in criminal cases.
The special duties of the Procurator General are discussed in this section.

Review

Review

To prepare an application for review, a convicted person may request the Procurator General at the Supreme Court to conduct a further investigation. In 2025, six requests were received. That is two more than in 2024.

One request concerned a conviction in 2014 for, among other things, voluntary manslaughter. In 2015, the Supreme Court rejected the appeal in cassation lodged against this. However, the request was improperly submitted, namely not through the Supreme Court's web portal, by an attorney who has since ceased to practice. The convicted person was informed of this and given the opportunity to have an attorney submit a request correctly. This has not occurred. Therefore, the request was not considered.

In the “Deventer murder case” – involving a 2000 murder conviction which carried a twelve-year prison sentence and which had been the subject of multiple requests for review – the Advocate General decided as early as in 2014 to order a further investigation. A request for review was submitted to the Supreme Court in 2022. The Supreme Court rejected this request in 2023. The request submitted in 2025 was sent to the Advisory Committee on Concluded Criminal Cases (ACAS) for its opinion the same year. The ACAS had not issued its advice yet in the reporting year.

Another request concerned a conviction in 2005 carrying a sentence of life in prison for, among other things, two murders and one attempted voluntary manslaughter, preceded by a criminal offence and committed with the object of seeking impunity for himself. The appeal in cassation lodged against this was rejected by the Supreme Court in 2006. The request in this case is a second request for further investigation. Following the previous request for further investigation in 2013, the Supreme Court rejected a request for review in 2016. The request was sent to the ACAS for advice during the reporting year. The ACAS had not issued its advice yet in the reporting year.

Another request concerned a conviction in 2015 carrying a sentence of 11 years imprisonment for voluntary manslaughter and money laundering. In 2016, the Supreme Court declared inadmissible an appeal in cassation against the convicting judgment of the Court of Appeal. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not issued its advice yet in the reporting year.

One request concerned a conviction in 2001 carrying a sentence of 24 months juvenile detention and committal to a young offenders' institution for voluntary manslaughter. The appeal in cassation lodged against this was rejected by the Supreme Court in 2003. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not issued its advice yet in the reporting year.

A final request concerned a conviction in 2020 carrying a sentence of 22 years imprisonment for, among other things, two attempted murders and one attempted voluntary manslaughter. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not

issued its advice yet in the reporting year.
Earlier requests

Two requests were sent to the ACAS for its opinion in 2024. Following the opinion of the ACAS, the requests were allowed during the reporting year.

Another request concerned a conviction in 2017 carrying a sentence of life in prison for, among other things, two murders. In 2019, the Supreme Court rejected the appeal in cassation lodged against this. The request was sent to the ACAS for its opinion during the reporting year. The ACAS issued its opinion at the end of the reporting year. This request had not been decided on yet in the reporting year.

One further request concerned a conviction in 1993 carrying a sentence of one year imprisonment followed by detention under a hospital order with compulsory treatment. This request had not been decided on yet in the reporting year.

Strafrechtelijke vervolging

Criminal prosecution of administrators or Members of Parliament

It is described in a Protocol (blg831126.pdf (parlementairemonitor.nl)**) how reports of abuses of office by administrators and Members of Parliament (MP) that are received by a ministry, the Public Prosecution Service or the Procurator General at the Supreme Court must be dealt with. In such cases, the Procurator General can inform the Minister of Justice and Security on the issue of whether there are reasons that would require a criminal investigation. The Procurator General would do this after conducting an exploratory investigation.**

Exploratory investigations in response to reports against Minister Faber

In 2025, the Procurator General has, among other things, conducted exploratory investigations further to two reports against the now-former Minister of Asylum and Migration, Minister Faber.

In the reports, it was asserted that there were crimes involving abuse of office within the meaning of Articles 355 and 356 Dutch Criminal Code (intentional or grossly negligent acts or omissions by ministers and state secretaries in contravention of the Constitution or other laws). Articles 355 and 356 Dutch Criminal Code date from 1840, a time when the concept of political ministerial responsibility did not yet exist. In a recent legislative proposal, the Abuses of Office by Members of Parliament and Administrators Reform Act, it is proposed to delete these two criminal provisions, among other things because according to today's standards it is highly doubtful whether it is possible to secure a conviction for these generally worded criminal provisions. In the exploratory investigations, the Procurator General therefore primarily held that the criminal provisions must be interpreted restrictively and must be applied with considerable constraint. In this respect it should be taken into account that criminal prosecution will be to no avail if the criminal provisions are deleted in the meantime.

In the first report it was asserted that Minister Faber intentionally failed to offer protection to asylum seekers and employees at the asylum reception centre in Ter Apel. According to the person making the report, the Minister committed the crime involving abuse of office within the meaning of Article 355 at 4° Dutch Criminal Code (the intentional failure to give effect to the provisions of the Constitution or other Acts of Parliament (…), insofar as such implementation, due to the nature of the subject matter, falls within its remit or has been expressly entrusted to

it). According to the Procurator General, the report and the documents involved in the exploratory investigation did not provide sufficient grounds for the assertion that there was a suspicion that the minister intentionally failed to provide protection to asylum seekers and employees at the asylum reception centre in Ter Apel and thereby intentionally failed to give effect to provisions of the Constitution or orders in council. The exploratory investigation yielded no leads for a criminal investigation.
The second report alleged that the Minister was acting in violation of Article 21 of the Convention on Refugees, combined with Article 93 of the Constitution, by failing to provide proper accommodation for refugees. It was also asserted in this report that the Minister had violated Article 73(1) of the Constitution in submitting the Asylum Emergency Measures Legislative Proposal and the Dual Status Legislative Proposal. The person making the report asserted that the Minister was thus guilty of crimes involving abuse of office within the meaning of Articles 355 and 356 Dutch Criminal Code. According to the Procurator General, this report also did not provide sufficient leads for a criminal investigation. Article 73(1) of the Constitution provides that the Council of State - subject to exceptions to be determined by law - shall be heard on legislative proposals. The person making the report asserted that the Minister had violated this provision, as she had given the Council of State insufficient time (a one-week deadline) to provide a full opinion. However, requests for opinions were pending before the Council of State on the said legislative proposals as of 20 December 2024. These opinions had been adopted on 5 February 2025 and were published on 10 February 2025. Therefore, according to the procurator general, the report did not provide sufficient evidence to support the claim that there was a violation of Article 73(1) of the Constitution. With regard to the allegation of acting in violation of Article 21 Convention on Refugees, in combination with Article 93 of the Constitution, by which the Minister would be guilty of crimes involving abuse of office as referred to in Articles 355 and 356 Dutch Criminal Code, the investigation did not reveal any leads for a criminal investigation either.

Here (Reporting of exploratory investigations further to reports against administrators or Members of Parliament - Supreme Court) you can read the reporting on the exploratory investigations.

Exploratory investigation in response to report against Minister Moes

Also, the Procurator General conducted an exploratory investigation in 2025 in response to a report against former (outgoing) Minister of Education, Culture and Science, Minister Moes.

The report was made by somebody who at that time worked as a lecturer at Radboud University. In the report it was asserted that Minister Moes was guilty of coercion by abuse of authority within the meaning of Article 365 of the Dutch Criminal Code. The person making the report based this on the fact that the Minister had made remarks in a television programme through which he allegedly forced Radboud University to file a report against him as a lecturer.

The report was tailored to the completed crime of Article 365 Dutch Criminal Code. However, a completed crime under that provision only exists if the abuse of authority has led to the intended result. As it could be assumed that the university had not filed a report, the situation did not arise that the Minister had forced Radboud University (by abuse of authority) to file a report. For that reason alone, there was no suspicion of the completed crime of Article 365 Dutch Criminal Code. Given the purport of the report, the Procurator General also considered whether there was a reasonable suspicion of guilt of an *attempt* to coerce by abuse of authority.

The investigation did not provide any leads that the Minister, through his statements, had

exerted such pressure on the university's board that there was an attempt to abuse authority within the meaning of Article 365 of the Dutch Criminal Code. The Minister's statements should be understood against the background of debates with the Dutch House of Representatives about safety at universities and the Minister's powers when protests at universities get out of hand or the safety of students and the staff is at stake. The investigation did not provide any leads for a reasonable suspicion that the Minister intended to exceed the limits of their authority.
Here (Reporting of exploratory investigations further to reports against administrators or Members of Parliament - Supreme Court) you can read the reporting on the exploratory investigations.

Ongoing exploratory investigation

The previous annual report already mentioned an intended exploratory investigation following reports made against several (former) Ministers for (among other things) complicity in war crimes committed by Israel by (among other things) supplying Israel with spare parts for F-35 fighter jets. The Procurator General awaited the outcome of the cassation proceedings in a civil case concerning whether the export and transit from the Netherlands to Israel of components of F-35 fighter planes should be halted, and whether the courts can issue an order to the Dutch State to that effect. The Supreme Court rendered its judgment in that case on 3 October 2025 (see https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:1435). After this judgment, the Procurator General started his exploratory investigation. The results are expected in the course of 2026.

Letters

In 2025, the Procurator General received two letters from people wishing to file reports against government administrators because they disagreed with political decisions or policies made. The Procurator General did not consider these letters as reports within the meaning of Article 2(a) of the Protocol because, in his opinion, they did not constitute reports that related to specific conduct constituting a particular criminal offence.

Supervision of the processing of personal data by courts and the Procurator General's Office at the Supreme Court

Supervision of the processing of personal data by courts and the Procurator General's Office at the Supreme Court

The supervisory role of the Procurator General at the Supreme Court includes dealing with complaints from data subjects who believe that the processing of their personal data by the courts or the Procurator General's Office at the Supreme Court infringes the General Data Protection Regulation (GDPR) or the provisions adopted under the Law Enforcement Directive (Directive (EU) 2016/680). This is laid down in the Regulation on the supervision of the processing of personal data by the courts and the Procurator General's Office at the Supreme Court.

Complaints filed

In 2025, nine complaints were filed with the Procurator General at the Supreme Court, two more than in 2024. The number of complaints received in previous years was four (2023), five (2022),

eleven (2021), seven (2020), twelve (2019) and six (2018).
One complaint was withdrawn; all other complaints filed in 2025 were resolved in that year.

Five complaints (including the one later withdrawn) were filed by the same complainant. They complained about the privacy statements of the Judiciary and the Supreme Court, about the content of the Regulation on the supervision of the processing of personal data by the courts and the Procurator General's Office at the Supreme Court, and about a District Court's decision not to expedite a case. It was replied that these are not complaints within the meaning of Article 7 of the Regulation on the supervision of the processing of personal data by the courts and the Procurator General's Office at the Supreme Court. Further complaints concerned the handling of access requests as referred to in Article 15 GDPR. In response, it was explained why the Procurator General sees no reason to bring an action before the Supreme Court.

Another complaint concerned the rejection of a request for erasure and reversal of a judgment in preliminary relief proceedings. The court administration rejected the request citing the applicable statutory provisions, including the Dutch Public Records Act 1995 (*Archiefwet 1995*), from which it follows that the court is required by law to permanently retain the judgment. The response to the complaint was that the court administration's assessment was found to be carefully considered and not incorrect. Additionally, the processing of personal data in a judgment in preliminary relief proceedings by permanently retaining it is based on the necessity of performing a task carried out in the public interest.

In another case, it was complained that a judgment published on rechtspraak.nl had not been sufficiently pseudonymised because the complainant's personal details were still visible and had also appeared on a third-party website. The complainant first raised this with the court administration. The court administration wrote, among other things, that it had accidentally failed to remove the complainant's name from the judgment on publication. Apologies were issued and the publication was corrected. It also wrote, in summary, that the administration is not responsible for the publication of judgments by third parties. The response to the complaint was that the court administration's assessment was found to be carefully considered and not incorrect.

In response to a complaint concerning a possible data breach, it was written that it was no longer possible to determine whether there was a data breach. Finally, there was one complaint which, although filed as a "complaint concerning the processing of personal data", was found not to relate to the processing of personal data.

Claim

During the reporting year, the Procurator General brought an action under the Regulation on the supervision of the processing of personal data by courts and the Procurator General's Office at the Supreme Court. The cause was a complaint concerning a news report published on rechtspraak.nl. The news report concerned a judgment in a criminal case of sexual abuse of minors. The complaint was that the report contained a factual inaccuracy. It was further complained that the information could be traced back to the data subject and that it had put her in a negative light. The action sought for the Supreme Court to conduct an investigation into how the court administration processed the personal data in the news report. The Procurator General asked the Supreme Court to consider upholding the complaint, except in so far as it challenged the substance of the judgment. The Supreme Court rendered judgement on 19 December 2025 (ECLI:NL:HR:2025:1980).

Data breaches

During the reporting year, 517 violations of the GDPR, in the sense of data breaches, were registered. Occasionally, the data breaches led to the implementation of internal control measures. This number is significantly higher than in 2024 (393), 2023 (262), 2022 (175), 2021 (208) and 2020 (197). Eleven data breaches occurred at the Supreme Court, two fewer than in 2024. The other data breaches took place at 15 courts and at IVO Rechtspraak, the ICT service provider for the Judiciary. As in previous years, of the data breaches that occurred in 2025, the majority of cases (361) involved displaying, sending or handing over personal data to an individual when this was not intended. Other cases concerned, among other things, stolen or lost data carriers and/or paper containing personal data (24), and personal data that was published accidentally (121).

During the reporting year, a data breach was reported concerning the register of ancillary activities of judicial officers. The report concerned data that is no longer in the register because the person left employment. It was found that the data could still be accessed through a link on a third-party website. IVO Rechtspraak took action to plug this data breach.

There are differences between courts in the number of data breach reports. A higher number of data breach reports at a court need not indicate a lower level of data protection than at a court with fewer reports. The difference may also be related to the extent to which the organisation is alert to data breaches and/or the assessment of whether a data breach poses a risk that requires reporting to the supervisory authority.

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External complaint cases

Anyone who has a complaint about the way in which a judicial officer charged with the administration of justice has comported themselves towards him or her in the performance of their duties may submit this complaint to the Procurator General at the Supreme Court of the Netherlands. Such a complaint must regard the conduct of a judge; complaints regarding a judicial decision are expressly excluded by law. Information about the complaints regulation can be found on the Supreme Court's website.

In 2025 (hereinafter the "reporting period"), the Procurator General received 140 complaints. This represents another increase in the number of complaints filed compared to the previous year. In 2024, the number of complaints filed was 136. By comparison, 121 complaints were filed in 2023, and 108 in 2022.

In 2025, 101 of the complaints filed were settled. 31 of the complaints filed during the reporting period were settled in early 2026. In addition, sixteen complaints from 2024 were settled in 2025.

In 2025, a total of 38 letters were sent further to a request for reconsideration.

Complaint categories

Complaints regarding a judicial decision

In this reporting period, too, a large part of the complaints handled concerned one or more court decisions. In total, it was argued in 70 of the complaint cases settled that, among other things, the complainant did not agree with a judicial decision.

The term "judicial decision" pertains first and foremost to the final decision in a case. One example is the complaint against justices of the Supreme Court that the Supreme Court wrongly, and contrary to the opinion of the Advocate General, dismissed the appeal in cassation and (at least partly)disposed of this dismissal by applying Article 81(1) of the Dutch Judiciary Organisation Act. The Procurator General informed the complainant that a court decision cannot be complained of. A similar response followed complaints concerning the assessment of evidence by the judge and the reasoning of the final decision. Such complaints fall outside the scope of the statutory complaints regulation. The same fate befell a complaint about a factual finding in the final decision of a District Court.

In addition, the term "judicial decision" also refers, among other things, to the course of both the proceedings in general and the hearing in particular. For example, one complaint was denied based on the statutory limitation that judicial decisions cannot be complained of to the extent that it read that the supervisory judge in the bankruptcy did not fulfil his supervisory duty under Article 64 of the Dutch Bankruptcy Act. The complaint about a judge who allegedly asked a question or made a comment using the term "cultural aspect" was also – and to the extent that the complaint related to the question asked or comment made – a complaint about a judicial decision. According to the applicant, the term originated from a report that was part of the case file. The deputy Procurator General emphasised the basic principle that judges should be free to ask any questions or make any comments they deem necessary at a hearing. Another complaint concerning a judicial decision was filed by a parent about a request to his minor child to write a letter to the juvenile court. This request was related to a nationwide pilot based on a recommendation by the Working Group on the Position and (Right to) Participation of Minors in Family and Juvenile Matters in which children from the age of eight were given the opportunity to have a conversation with or write a letter to the juvenile court. The same qualification was given to the complaint about a judge who had designated the applicant in the proceedings as an informant and the related decision of the challenge chamber that the challenge of the informant be declared inadmissible. This decision of the challenge chamber was based on the opinion that an informant does not qualify as a party within the meaning of Article 36 of the Dutch Code of Civil Procedure. According to the Procurator General, all aspects of the complaint pertained to judicial decisions.

On the basis of special laws in which (all or part of) the statutory complaints regulation is applied *mutatis mutandis*, complaints may also be directed against persons other than judicial officers charged with the administration of justice as referred to in the Judiciary Organisation Act. However, the same limitation that the decision itself cannot be complained of applies. A complaint concerning the substance of a decision of the regional disciplinary tribunal for the healthcare sector is one that cannot be considered, because it complains of a judicial decision. The same applies to the complaint that (the presiding member of) the Disciplinary Board had erred in disregarding a letter from the applicant, which stated that under certain circumstances the applicant would be forced to withdraw the disciplinary complaint. The Procurator General referred to the decision in his letter. It is found in this decision that the letter was not added to the case file because it was submitted outside the deadline provided for in the applicable National Rules of Procedure. Thus, according to the Procurator General, the disregard of the letter was based on a decision of the presiding member, as is evident from the considerations in the decision.

Complaints about a judge's conduct

Complaints that can be considered are, for example, those complaining of a judge's conduct towards the applicant. The issue in that case is whether the judge conducted himself properly

in the matter to which the complaint relates.
Many complaints concerning the conduct of judges essentially relate to an (alleged) lack of impartiality of the judge complained against. Article 13b(1), opening words and (f) of the Judiciary Organisation Act stipulates that if a remedy is or has been available to the applicant with regard to the complaint and the applicant has not availed himself of that remedy, or if a judicial authority has rendered a final decision with regard to the complaint, then the Procurator General is not obliged to comply with the request to bring an action before the Supreme Court requesting an investigation into the (relevant) conduct. This legal basis, if applicable, is generally applied. Only in exceptional cases will this be deviated from.

During the reporting period, some of the complaints concerning the conduct of judges were disregarded on the grounds that the applicant submitted or could have submitted a request challenging the judge. One such complaint disregarded by the deputy Procurator General, given the provisions of Article 13b(1), opening words and (f) of the Judiciary Organisation Act, entailed that the applicant thought the judge was not impartial during the hearing. One aspect considered by the deputy Procurator General in his assessment was the circumstance that the applicant actually challenged the judge. Disregarded on the same ground was a complaint that the applicant had no confidence in the objectivity and independence of the judge complained against in connection with what the applicant referred to as a preconceived attitude of the judge complained against. The Procurator General also disregarded the complaint that a (deputy) judge effectively answered most of the questions for the Tax and Customs Administration and to the detriment of the applicant, because the law provides for the possibility of a challenge for such complaints.

Another commonly applied legal basis for not bringing an action before the Supreme Court is that the complaint was filed with the court where the judge is practising, the complaint was settled there, and the applicant does not reasonably have a sufficient interest in an investigation as referred to in Article 13a of the Judiciary Organisation Act (see Article 13b(1), opening words and (c) Judiciary Organisation Act).

One example of this was a complaint about alleged improper conduct by a judge during the hearing, more specifically that the judge allegedly laughed at the applicant during the hearing. The applicant was present at the hearing in the place of his partner, claimant in the proceedings. The court administration presented this complaint to the judge complained against, in the context of the complaints procedure based on the internal complaints regulation of the relevant court. The judge made it known to the administration that he did not laugh at the applicant. Moreover, the judge informed the court administration, he spoke with the applicant during the hearing about the latter's accusation that the judge had laughed at the applicant. According to the judge, he explained to the applicant at the hearing that and why he had to smile at one point. In addition, the administration took note of the hearing notes taken by the court clerk, which confirm the foregoing. Based on this investigation, the court administration declared the complaint unfounded. The Procurator General finds that the court administration assessed the complained with due care. Thus, in the opinion of the Procurator General, the applicant does not reasonably have a sufficient interest in an investigation by the Supreme Court.

Another example concerns a complaint about a judge who had not disclosed his ancillary position as an arbitrator in the national register of ancillary positions of judges. The applicant complained to the administration of the court where the judge complained against was practising. To that extent, the court administration found the complained well-founded. In addition, the ancillary position of the judge in question was then included in the register. The

Procurator General is of the opinion that this part of the complaint has been properly handled and settled. In view of the fact that the complaint was deemed well-founded combined with the addition to the register, in the opinion of the Procurator General, there was insufficient interest in an investigation as referred to in Article 13a of the Judiciary Organisation Act. The Procurator General did underline that the complainant was right to raise this issue and right to stress the importance of a complete register.
Other complaints

Under Article 13f(1), second sentence of the Judiciary Organisation Act, the Supreme Court may also assess whether or not the relevant court administration acted properly, particularly in connection with the internal handling of a complaint by the administration. Such complaints were also filed during the reporting period.

One example concerns a complaint that the administration based its decision on an incorrect factual basis. In his decision, the Procurator General cites the relevant passages of the court administration's letter to the applicant. These show that the administration took note of the court record of the hearing, among other things. In addition, the administration gave the judge the opportunity to give his perspective. The judge complained against acknowledged that his tone towards the applicant's client was firm, but also emphasised that the applicant's client was behaving inappropriately. The applicant's client and her counsel had been speaking for more than an hour when the judge ** with regard to this part of the complaint, the Procurator General found that he saw no indication in the application that the court administration started from an incorrect factual basis. According to the Procurator General – again with regard to this part of the complaint – the complaint was handled with due care and the assessment was not found to be erroneous. The Procurator General found that the applicant did not have sufficient interest in an investigation by the Supreme Court.

Another example concerns a complaint that the President of the District Court refused to hear the applicant's complaints. The Procurator General took note of the administration's assessment of this complaint, which shows the following. According to the court administration, the applicant was reminded on several occasions that complaints must be filed by e-mail to a specific e-mail address of the District Court. As it was established that nothing was received at the specific e-mail address of (the administration of) the District Court intended for complaints, the complaint was deemed unfounded. The Procurator General finds that the assessment of this complaint is not erroneous. It follows that the complainant reasonably does not have a sufficient interest in an investigation by the Supreme Court.

Claim

In the reporting period, the Procurator General brought no action before the Supreme Court seeking a further investigation into the conduct of a judge under Article 13a et seq. of the Judiciary Organisation Act.

Internal complaint cases

Internal complaint cases

During the reporting period, two complaints were filed against members of the public prosecutors' office at the Supreme Court.

The first complaint was filed on behalf of 38 interested parties and concerned the advisory

opinion delivered by an Advocate General in the jointly handled cases of these interested parties. According to the Procurator General, the complaint referred mainly to the factual/legal content of the advisory opinion. The Procurator General held that there was no question of a complaint regarding conduct within the meaning of the Complaints Procedure of the Public Prosecutors' Office at the Supreme Court of the Netherlands (hereinafter: the Internal Complaints Procedure). The Procurator General therefore declared the claim filed on behalf of the interested parties inadmissible. A complaint was then filed against the Procurator General on behalf of the interested parties with regard to this disposal. The deputy Procurator General declared this subsequent complaint partly inadmissible and otherwise manifestly ill-founded. The second complaint was directed against the deputy Procurator General and concerned the handling of a complaint filed by the complainant under Article 13a of the Dutch Judiciary Organisation Act. The deputy Procurator General had written to the complainant that the complaint could not be heard because it concerned a judicial decision.

Finally, a decision was made by the Procurator General in 2025 regarding a complaint filed in 2024 against an Advocate General. The complaint concerned a conclusion that this Advocate General had made in the complainant's case and was that the Advocate General had behaved improperly towards the complainant by making certain statements in his conclusion about the complainant as a person and about his company. As mentioned in the previous annual report, the Procurator General charged an advisory committee for complaints with handling this complaint and rendering advice. The decision regarding this complaint followed in 2025. The Procurator General declared the complainant inadmissible in his complaint insofar as it concerned the qualification in the conclusion of the procedure as a "non-issue". The Procurator General declared the complaint to be unfounded for the rest, in line with the recommendations from the advisory committee for complaints.

Aanwijzen ander gerecht

Designation of the court for criminal prosecution of judges and members of the Public Prosecution Service

During the reporting period, three requests were heard for the designation of a court for the – possible – prosecution and trial of a judge or prosecutor (Article 510 Dutch Code of Criminal Procedure).

The first request concerned a judge against whom charges of breach of official secrecy had been filed. The second request concerned charges against a deputy judge for causing a traffic accident as a driver of a passenger car.

In both cases, the Procurator General concluded by appointing another District Court for the possible prosecution and settlement of the case. In accordance with the advisory opinions (Supreme Court 1 July 2025, 25/02217; Supreme Court 8 July 2025, 25/02326), the Supreme Court designated the Amsterdam District Court and the Rotterdam District Court, respectively.

The third request concerned members of the Public Prosecution Service against whom charges had been filed by two lawyers for, among other things, breach of official secrecy. A number of public prosecutors were identified by name and position, others only as "unknown members of the public prosecutors' office". Most of the mentioned public prosecutors worked at the national public prosecutors' office, Rotterdam location. The Procurator General took the view that the circumstance that it was not (yet) possible to determine the identity of all the persons

referred to in the report did not have to preclude granting of the request. According to the advisory opinion of the Procurator General, it is in accordance with the purport of Article 510 of the Dutch Code of Criminal Procedure and with the interest of efficient litigation that the report is handled by a single public prosecutors' office that is not attached to a court in respect of which the national public prosecutors' office is initiating prosecution and to which, for that matter, none of the civil servants named in the report are attached. The Supreme Court referred to the District Court of Zeeland-West Brabant in accordance with the advisory opinion (Supreme Court 4 November 2025, ECLI:NL:HR:2025:1632).

Service of writs

Service of writs

In the reporting year 2025, 2086 writs were served. Of these, 355 writs contained a summons. The majority were writs imposing garnishment at the State of the Netherlands.

Other letters

Other letters

Every year, the Procurator General receives letters from citizens making requests of various kinds or presenting problems to the Procurator General in the hope that he can offer a solution or help.

The letters include reports of criminal offences against persons or agencies and/or requests for prosecution. There are also letters with requests to intervene in proceedings or to take over the proceedings, or to review or set aside a judgment. In addition, there are requests for mediation, compensation or legal advice. Most of these letters concern matters in which the Procurator General has no duties or powers that would let him do anything meaningful for the letter writer.

In 2025, the Procurator General received 61 such letters.

Cassation in the interest of the law

One of the duties of the Procurator General is to initiate claims for cassation in the interest of the law. This extraordinary remedy is an instrument for obtaining the Supreme Court's decision on a question of law which must be answered in the interest of legal uniformity and which cannot, or not in due time, be brought before the Supreme Court via an ordinary appeal in cassation.

More information on cassation in the interest of the law and overviews of the claims filed and to be expected can be found on the Supreme Court's website (Cassation in the interest of the law - Supreme Court**).**

Applications

In 2025, the Procurator General received 37 applications for cassation in the interest of the law.

This is one fewer than the previous year.

Rejections

In the reporting period, thirty rejection letters were sent in response to applications for cassation in the interest of the law. This is twelve more than the year before. The most common reason for rejecting a request was that it did not concern a question of law which required clarification in view of uniformity of law or legal development.

There were two cases – which had been brought to the attention of the Procurator General through the Committee for Cassation in the Interest of the Law – in which there was initially an intention to file a claim, but it was ultimately decided not to do so. These cases concerned:

- the question of whether, in view of Articles 7:259 and 7:260 DCC, it is possible to have several consecutive annual service charges statements established in one summons procedure. After Supreme Court 2 May 2025, ECLI:NL:HR:2025:701, para. 3.5, it was decided not to institute a claim after all.

- the question of who bears the risk if a consumer exercises their right of revocation under Article 6:230o DCC and the return shipment does not reach the trader (or does so in damaged condition). After further review of the case law, the intention was abandoned.

Claims and decisions

In 2025, eight claims for cassation in the interest of the law were submitted. That is four fewer than last year. This included five criminal cases, two civil cases and one tax case. Some cases are highlighted here.

Pilot project: examining of witnesses by senior court lawyer

In one of the criminal cases in which a claim was filed, the issue was whether the examination of a witness in the Office of the Examining Justice may be conducted by a senior court lawyer. This question rose from a pilot project one of the Courts of Appeal ran in certain pre-selected cases. With the consent of the Advocate General and the defence, witnesses in these cases were examined by an experienced senior court lawyer, working under the responsibility of the Examining Justice. The Procurator General at the Supreme Court filed a claim for cassation in the interest of the law to submit to the Supreme Court the question of whether this practice was permissible. The Procurator General considered the practice inadmissible because it lacks a sound legal basis. The Supreme Court ruled congruently.

For the claim, see https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:806

and for the Supreme Court's decision
https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:1434.

Limitations on payment of costs of the proceedings in traffic fine cases

A claim was also filed in a case where a traffic fine had been imposed under the Administrative Enforcement of Traffic Regulations Act (abbreviated: WAHV). With effect from 1 January 2024, the legislator introduced restrictions on reimbursement claims for litigation costs in WAHV cases. The legislator thus wanted to remove the financial incentive for proceedings wherein legal aid is provided on the basis of 'no cure, no pay'. In the case in which a claim for cassation

in the interest of the law was filed, the Court of Appeal ruled that the restrictions introduced as of 1 January 2024 must be disregarded when awarding payment of costs of the proceedings, because the Court of Appeal did not rule out that those restrictions (in brief) violate the prohibition of discrimination arising from the European Convention on Human Rights (ECHR). Advocate General Keulen, who filed the claim on behalf of the Procurator General, disagreed. The Supreme Court concurred, referring to an earlier judgment of the Supreme Court's Tax Division regarding the regulation on the limitation of payment of costs of the proceedings in cases concerning the Valuation of Immovable Property Act (abbreviated: WOZ) and the taxation of passenger cars and motorbikes (abbreviated: bpm). The Tax Division did not consider these limitations to contravene treaty law. The Criminal Division of the Supreme Court arrived at the same conclusion with regard to the limitations on the payment of legal costs under the WAHV. The Supreme Court held that there was no issue of unjustified difference in treatment – and thus no violation of the ECHR – in the limitation of payment of legal costs in WAHV cases.

For the claim, see

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:369

and for the decision of the Supreme Court

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:985.

Should interested party within the meaning of Article 1:24(1) DCC also include the civil registrar?

In a civil case in which a claim for cassation in the interest of the law was filed, the question was whether the civil registrar is among the interested parties who can request the court to order supplementation or rectification of the Civil Registry. The question of law was brought to the attention of the Procurator General by the Committee for Cassation in the Interest of the Law. The case involved a child born prematurely in 1981 who died within hours of birth. This happened shortly before the parents' wedding date. No birth or death certificates had been drawn up. The parents wished for the biological father to still be mentioned in a birth certificate and for the child to have his surname, like the parents' two other children. On the basis of Article 1:24(1) DCC, the civil registrar had requested the District Court to order supplementation of the birth register with a birth certificate of the child and supplementation of the death register with a death certificate of the child. The District Court had granted the request.

Advocate General Vlas, who filed the claim on behalf of the Procurator General, took the view that the District Court had demonstrated an incorrect interpretation of the law by designating the civil registrar as an interested party within the meaning of Article 1:24(1) DCC. The Supreme Court concurs. It follows from the legislative history that the legislator never envisaged for the civil registrar to be able, in addition to the Public Prosecution Service, to request the court to order supplementation or rectification of the registers. The civil registrar is therefore not among the interested parties within the meaning of Article 1:24(1) DCC. The Supreme Court added that this does not detract from the fact that if an interested party within the meaning of Article 1:24(1) DCC or the Public Prosecution Service requests the court to order the supplementation or rectification of the registers, the civil registrar is an interested party in that request, because under Article 1:16a DCC, the civil registrar is charged with the registration of deeds in the registers of the Civil Registry in their custody and the subsequent entries to be added to them.

For the claim, see

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:247

and for the decision of the Supreme Court

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:766.

Facebook posts of the Minister of Finance of Curaçao do not create legitimate expectations

A tax case in which a claim for cassation in the interest of the law was filed concerned a case in which the Joint Court of Justice of Aruba, Curaçao, Sint Maarten and of Bonaire, Sint Eustatius and Saba had rendered a decision. One of the questions at issue in this case concerned the extent to which posts by the Minister of Finance of Curaçao on his private Facebook page had created legitimate expectations. The Minister had written in those posts that tax assessments for 2017 and older would be "cancelled", among other things. The Court had upheld a reliance on the principle of legitimate expectations.

According to Advocate General Wattel, who filed the claim on behalf of the Procurator General, the appeal to the principle of legitimate expectations should have been rejected. The posts could not be regarded as a properly published policy rule, already because they could not be read without a Facebook account. Moreover, the posts were hard to find and had already been partly removed. In light of the Supreme Court's *Erven R./St Eustatius* judgment, the Advocate General said it is doubtful whether this Facebook behaviour could, in common societal interaction, qualify as conduct of Curaçao's Ministry of Finance. According to the Advocate General, it amounted at most to (incorrectly) informing the public. Moreover, to rely on such information to contravene the law, the taxpayer must have done or omitted to do something on the basis of the incorrect information that they would not have done or omitted to do without it, as a result of which they have to pay tax that they would not have to pay according to that information. According to the Advocate General, there was no evidence that this was the case here.

For the claim, see http://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:385

The Supreme Court has not yet rendered a decision.

The other cases for which claims were submitted in 2025 were:

Criminal law

- the question of whether the court that, at the request of the Public Prosecution Service, orders the enforcement of the conditionally non-enforced sentence or measure, or instead orders the enforcement of community service, must base its decision on the date of the arrest or on the date on which the examining judge decided on the provisional enforcement of the sentence or measure when deducting the imprisonment already served as referred to in Article 6:6:21(7) of the Dutch Code of Criminal Procedure. For the claim, see

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:184

and for the decision of the Supreme Court

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:451

- the question of which standard must be applied and/or which requirements for substantiation must be met in the case of an (ex officio) revocation of the suspension of pre-trial detention by

final decision. For the claim, see
https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:267
and for the decision of the Supreme Court

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:987

- the question of whether the criminal court in Bonaire, Sint Eustatius and Saba (BES) adjudicating on a newly charged offence, if the accused is found guilty of that new offence, may order the enforcement of a previously imposed suspended sentence on the ground that the person concerned has misbehaved during the probationary period as referred to in Article 17h Penal Code of the BES Islands. For the claim, see
https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:746

and for the decision of the Supreme Court

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:1786

Civil law

- the question of whether it is possible to impose a contact restriction during 'bankruptcy detention' as referred to in Article 87 of the Dutch Bankruptcy Act. The question of law has been brought to the attention of the Procurator General by the Committee for Cassation in the Interest of the Law. For the claim, see

https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2025:1066

The Supreme Court has not yet rendered a decision.

Lastly, the Supreme Court rendered decisions in 2025 in the following cases for which claims had been filed in 2024:

Criminal law

- the question of whether a decision to convert community service to substitute detention as referred to in Article 6:3:3 Code of Criminal Procedure must be signed and dated. For the claim, see https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2024:1388

and for the Supreme Court's decision
https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:455

Civil law

- the question of whether the Subdistrict Court or the ordinary Civil

Division of the District Court has jurisdiction to rule on claims based on Articles 4:29 and 4:30 DCC with regard to "usufructs for support". The question of law was brought to the attention of the Procurator General by the Committee for Cassation in the Interest of the Law. For the claim, see https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:PHR:2024:1129 and the Supreme Court's decision https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:511

Review

To prepare an application for review, a convicted person may request the Procurator General at the Supreme Court to conduct a further investigation. In 2025, six requests were received. That is two more than in 2024.

One request concerned a conviction in 2014 for, among other things, voluntary manslaughter. In 2015, the Supreme Court rejected the appeal in cassation lodged against this. However, the request was improperly submitted, namely not through the Supreme Court's web portal, by an attorney who has since ceased to practice. The convicted person was informed of this and given the opportunity to have an attorney submit a request correctly. This has not occurred. Therefore, the request was not considered.

In the “Deventer murder case” – involving a 2000 murder conviction which carried a twelve-year prison sentence and which had been the subject of multiple requests for review – the Advocate General decided as early as in 2014 to order a further investigation. A request for review was submitted to the Supreme Court in 2022. The Supreme Court rejected this request in 2023. The request submitted in 2025 was sent to the Advisory Committee on Concluded Criminal Cases (ACAS) for its opinion the same year. The ACAS had not issued its advice yet in the reporting year.

Another request concerned a conviction in 2005 carrying a sentence of life in prison for, among other things, two murders and one attempted voluntary manslaughter, preceded by a criminal offence and committed with the object of seeking impunity for himself. The appeal in cassation lodged against this was rejected by the Supreme Court in 2006. The request in this case is a second request for further investigation. Following the previous request for further investigation in 2013, the Supreme Court rejected a request for review in 2016. The request was sent to the ACAS for advice during the reporting year. The ACAS had not issued its advice yet in the reporting year.

Another request concerned a conviction in 2015 carrying a sentence of 11 years imprisonment for voluntary manslaughter and money laundering. In 2016, the Supreme Court declared inadmissible an appeal in cassation against the convicting judgment of the Court of Appeal. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not issued its advice yet in the reporting year.

One request concerned a conviction in 2001 carrying a sentence of 24 months juvenile detention and committal to a young offenders' institution for voluntary manslaughter. The appeal in cassation lodged against this was rejected by the Supreme Court in 2003. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not issued its advice yet in the reporting year.

A final request concerned a conviction in 2020 carrying a sentence of 22 years imprisonment for, among other things, two attempted murders and one attempted voluntary manslaughter. The request was sent to the ACAS for its opinion during the reporting year. The ACAS had not issued its advice yet in the reporting year.

Earlier requests

Two requests were sent to the ACAS for its opinion in 2024. Following the opinion of the ACAS, the requests were allowed during the reporting year.

Another request concerned a conviction in 2017 carrying a sentence of life in prison for, among other things, two murders. In 2019, the Supreme Court rejected the appeal in cassation lodged against this. The request was sent to the ACAS for its opinion during the reporting year. The ACAS issued its opinion at the end of the reporting year. This request had not been decided on yet in the reporting year.

One further request concerned a conviction in 1993 carrying a sentence of one year imprisonment followed by detention under a hospital order with compulsory treatment. This request had not been decided on yet in the reporting year.

Supervision of the Public Prosecution Service (OM)

The Procurator General at the Supreme Court may inform the Minister of Justice and Security if he is of the opinion that the Public Prosecution Service does not properly enforce or implement the statutory regulations in the performance of its duty (Article 122 of the Judiciary Organisation Act). In the context of this duty, the Procurator General institutes (mostly thematic) investigations into how the Public Prosecution Service performs its duties. Therein, attention is usually directed to the legal quality of the duty being investigated.

In 2025, one investigation was completed and a final report was published. The Procurator General presented the report to the Minister of Justice and Security on 3 July 2025. In addition, an investigation was launched in 2025, the findings of which are expected in 2026.

Supervision report 'Afgezien van vervolging'

The supervision report entitled 'Decided not to prosecute' (Dutch: '*Afgezien van vervolging*') focused on the question of whether the Public Prosecution Service properly upholds and implements the statutory regulations when deciding to dismiss prosecution. A significant proportion of criminal cases end in a dismissal: this refers to the Public Prosecution Service's decision not to prosecute in a criminal case (any further). A dismissal may be subject to certain conditions. The reason for the dismissal is indicated by a dismissal code.

The investigation concluded that dismissal decisions certainly do not always satisfy the statutory requirements. In a significant share of the cases examined, no letter of dismissal was sent to the suspect, the counsel and the victim. Not all decisions to conclude a criminal case in dismissal are understandable. Factual accounts were also found to be inadequate. The investigation also revealed the existence of defects in the Public Prosecution Service's case management system. For example, authorisations do not always correspond to the positions of officials authorised to dismiss cases.

Several recommendations have been made based on the findings of the investigation. First and foremost, it is recommended to establish some form of internal supervision on the lawfulness of dismissal decisions. A second recommendation is to ensure that the authorisations in the case management system correspond to the positions of the officials making the assessment. Thirdly, it is recommended to ensure that the factual accounts, the qualification, and the grounds for the decision are accurate and complete. The other recommendations relate to sending proper notice, to the information regarding the legal consequences of the dismissal in such a notice, to the restructuring of dismissal codes, and to the development of an assessment policy for a case's eligibility for unconditional or conditional dismissal.

Read the supervision report '*Afgezien van vervolging* ' here.

Ongoing investigation

In 2025, an investigation was launched into the Public Prosecution Service's use of penalty

orders to settle criminal cases. The investigation is a follow-up to the Supervision report published in 2022, on the Public Prosecution Service's compliance with the law in issuing penalty orders (Dutch: '*Buiten de rechter OM*'). That report contained a number of recommendations. Considering the Public Prosecution Service's announcement on 17 February 2025, that it will be settling more criminal cases by means of a penalty order, the Procurator General deems it important to assess the extent to which previous recommendations have been followed. The investigation will also address the policy change.
Read the supervisory report '*Buiten de rechter OM*' here.

External complaint cases

Anyone who has a complaint about the way in which a judicial officer charged with the administration of justice has comported themselves towards him or her in the performance of their duties may submit this complaint to the Procurator General at the Supreme Court. Such a complaint must regard the conduct of a judge; complaints regarding a judicial decision are expressly excluded. Information about the complaints regulation can be found on the Supreme Court's website.

The inflow of complaints is increasing. In 2024, the Procurator General received 136 complaints. By comparison, 121 complaints were filed in 2023, 108 in 2022 and 106 in 2021.

All but sixteen of the 136 complaints were settled in 2024. Eleven of those were settled at the start of 2025. In addition, another nine complaints from 2023 were settled in 2024.

Complaint categories

Complaints regarding a judicial decision

As in recent years, a large share of the complaints handled in 2024 concerned a judicial decision. In 73 of the complaint cases settled in the reporting period it was argued, among other things, that the complainant did not agree with a judicial decision.

The term "judicial decision" does not pertain solely to the final decision in a case. Other types of decisions by a court cannot be complained about in the complaints regulation either. This also applies to complaints about members of the Bailiffs Division. One such complaint was that the Bailiffs Division refused to handle the complainant's notice of objection and that the complainant had been informed that she could lodge an appeal with the Court of Appeal. The deputy Procurator General wrote that the complaint regarded a procedural decision. This means that the complaint was directed against a judicial decision. The (deputy) Procurator General therefore cannot take up the complaint.

Another complaint related to a finding in a decision of the Preliminary Relief Court to the effect that there were insufficient grounds for an order to pay the costs of proceedings at that time. Citing this finding, one party to the proceedings complained that they felt demonised by the court and effectively publicly shamed. The Procurator General notes that the complaint concerns the substance of a court decision. Such complaints are excluded from the statutory complaints regulation.

The same happened with a complaint entailing that the court had dismissed a complainant's challenge request by copying another, earlier decision on a challenge request, except for the

case details and a few sentences. The deputy Procurator General noted that the complaint concerns the manner in which a court decision was structured. Thus, the complaint concerns a judicial decision, which means that it cannot be handled by the Procurator General at the Supreme Court. The court that must assess (in this case) a challenge request is free to decide how this decision is recorded in writing. The deputy Procurator General notes in general terms that it is possible to structure certain types of decisions according to a certain pattern, such as one that first outlines the legal framework and then goes into the details of the case to be assessed.
One case involved a complaint about decisions allegedly rendered in the context of a request for a pardon by the justices who had rendered the judgment imposing the sentence or non-punitive order for which a pardon has now been requested. The deputy Procurator General held that this complaint is related to the statutory input of the court that imposed the sentence or non-punitive order to which the request for a pardon pertained. The court that imposed the sentence or non-punitive order is free to independently determine the purport of this opinion to the Minister. Based on a reasonable interpretation of the law, the opinion must be equated with a court decision as referred to in Article 13a(1) of the Judiciary Organisation Act. This is, after all, a substantive opinion of the court on an issue that affects the convicted person to whom the request for a pardon retains and in respect of which the law requires the court to issue an opinion. The right to complain is not intended to bring up court decisions for discussion or to have them reassessed.

Complaints about a judge's behaviour

If no court decision is involved, it is possible to file a complaint about how a judge behaved towards the complainant. The issue is whether the judge behaved properly in the matter to which the complaint relates.

The following situation is an example. The complainant had complained to the District Court's administration about the judge who had handled a case of his. During the hearing, the judge allegedly asked the complainant, referring to the defendant, if he was afraid to appeal to the courts. The court administration had written to the complainant that enquiries had been made with the relevant judge. The latter had stated that she could not remember asking the complainant if he was afraid. The court clerk could not recall such a question either. The court record of the hearing did not show that such a question had been asked. The court administration deemed the complaint ill-founded. The Procurator General referred to the investigation conducted, from which no evidence emerged that such a question had been asked. The Procurator General was of the opinion that the complaint was handled diligently and did not find the assessment of the complaint to be incorrect. The Procurator General notified the complainant that he would not file a claim for an investigation because the complainant did not have sufficient interest in doing so.

Another case involved a complaint about a comment in the letter from the court administration in response to a complaint the complainant had about a subdistrict court judge. It concerned the last sentence of the following passage in the court administration's letter: "I can, however, inform you that when handling such requests, the subdistrict court judge must carefully weigh the property-law interests (in the context of the administration) and the non-property-law interests (in the context of mentorship). In doing so, the chairman of the Subdistrict team informs that you, or at least the family (...), could have already started providing what you consider to be the required care pending a decision by the subdistrict court judge on the possible financial compensation." The deputy Procurator General held that he interpreted this passage to mean that the administration had wanted to inform the complainant in a general

sense about the considerations a subdistrict court judge has to make in certain cases. The comment that is the subject of the complaint means that the decision of the subdistrict court judge was not a condition for the exercise of the required care. The deputy Procurator General noted that he could imagine that the complainant had found the way that sentence was worded unpleasant, but assumes that it was meant to be purely informative. While he finds the comment unfortunate, he does not consider the tone as being presumptuous or otherwise inappropriate. Accordingly, the deputy Procurator General is of the opinion that the administration has handled the complaint in a diligent manner and that the complainant does not have sufficient interest in an investigation by the Supreme Court.
In one case, the complainant felt the judge had treated her unkindly. The judge had looked at her in a "catty" way and had shown "hostile" behaviour towards her. The court administration had written to the complainant that a judge must have enough leeway in their formulations at the hearing to allow them to put forward what is considered relevant to the assessment and resolution of the dispute at hand. After all, that is one of the most important duties of a judge, and it may cause judges to ask critical follow-up questions. The Procurator General wrote that insofar as the complainant complained about the way the judge had behaved towards her, this had all been investigated by the court administration. In doing so, the court administration consulted the key sources. The conclusion was that it had not become sufficiently plausible that the judge had behaved towards the complainant in a discourteous manner. The Procurator General found that the complaint had been handled diligently and that the assessment of the complaint had not been incorrect. The Procurator General cannot find any grounds for further investigation in the general wording of the complainant's complaint about the judge's behaviour. Therefore, the Procurator General finds that the complainant does not have sufficient interest in an investigation by the Supreme Court regarding her complaint.

Other complaints

One case involved a complaint about the handling of a complainant's complaint by the court administration. The complainant had filed a complaint against the subdistrict court judge because they had rejected his request for the preliminary relief proceedings to take place in writing. The complainant had perceived this rejection as discrimination on grounds of disability/chronic illness. The court administration pointed out that the law requires preliminary relief proceedings to be oral. In addition, the court administration wrote that it understood that the complainant himself had chosen to institute the preliminary relief proceedings and was thus bound by due process of law. The complainant could also have chosen to authorise someone to come to the hearing in the preliminary relief proceedings in his place. The court administration held that there was no discrimination of any kind. The deputy Procurator General was of the opinion that the complaint had been handled diligently by the court administration and found the assessment of the complaint to be correct. Therefore, his conclusion is that the complainant does not have sufficient interest in an investigation by the Supreme Court.

Claim

In the reporting period, the Procurator General submitted a claim with the Supreme Court for conducting a further investigation into the conduct of a judge. The claim concerned the question of law on whether a complaint about the failure to publish a court decision (on time) in a tax case in which the applicant is a party to the proceedings or in which the applicant cannot be regarded as a party to the proceedings but has a legally respectable interest in publication, falls within the scope of the complaints regulation as referred to in Articles 13a to 13g of the

Judiciary Organisation Act (claim of 12 July 2024, ECLI:NL:PHR:2024:976). The Procurator General arrives at the opinion that the complaint relates to a judicial decision and therefore cannot be substantively examined in the context of Article 13a of the Judiciary Organisation Act. The Supreme Court followed this advisory opinion (ECLI:NL:HR:2024:1549).