

# Raad van State

201908656/2/A2.

Date of judgment: 8 April 2020

## DEPARTMENT ADMINISTRATIVE LAW

Judgment after simplified treatment (Article 8:64 of the General Administrative Law Act (hereinafter: the Awb)) on the appeal of:

<appellant>, residing in <place>,  
appellant,

against the judgment of the court "Rechtbank Noord-Nederland"  
of 22 November 2019 in case no. 16/4977 in the proceedings  
between:

<appellant>

and

the Tax Authorities/Toeslagen-adjudication.

### Procedure

<appellant> has lodged an appeal against the decision of the court of 22 November 2019.

### Considerations

1. The legal framework pertaining to this case is included in the appendix to this decision. This appendix is part of this ruling.
2. <appellant> owes court fees for the appeal lodged by him. Pursuant to article 8:41, fourth, fifth and sixth paragraphs, an appeal is read in conjunction with article 8: 108, first paragraph, of the Awb declared inadmissible if the deposit or payment of the court fee has not been made within four weeks after the day on which the notification informing the person submitting a notice of appeal that the court fee is due, unless it is not reasonably possible considered that the petitioner has been in default.
3. <appellant> was informed in a letter dated 2 December 2019 that the court fee is due. After it became apparent that <appellant> had not paid the court fee, <appellant> was informed by registered letter of 10 February 2020 that the due court fee will be transferred to the account within four weeks after the day on which the letter was sent, i.e. no later than March 9, 2020. of the Council of State must be credited or paid in cash to the address of the Council of State. It is also stated that, if the amount due has not been received by the stated date, the appeal will be declared inadmissible already for that reason, except in exceptional cases. By letter of 27 February 2020, <appellant> argues that he does not consider it fair to pay a court fee and will therefore not pay a court fee. The court fee is regulated in the Awb. No other exception to the payment obligation is possible than a successful invocation of inability to pay. However, <appellant> has not invoked insolvency.  
The amount was not credited to the account of the Council of State or paid in cash to the address of the Council of State within the period set in this way. No facts or circumstances have emerged on the basis of which it cannot reasonably be judged that <appellant> was in default.
4. The appeal is manifestly inadmissible.
5. There is no reason for an order for costs.

Decision

The Administrative Law Division of the Council of State:

declares the appeal inadmissible.

Laid down by mr. A.W.M. Bijloos, member of the single-judge chamber, in the presence of mr. R. Klingers, registrar.

wg Bijloos wg Klingers  
member of the single-judge chamber of the registrar

Pronounced in public on April 8, 2020

An objection can be lodged against this decision at the Department (article 8:55 of the Awb).

- Objection must be made in writing and within six weeks after sending this decision.
- The notice of opposition must state the reasons why the petitioner does not agree with the grounds on which the decision is based.
- If the person submitting the objection wishes to be heard by the Department about the objection, this must be requested in the notice of objection. The hearing then exclusively takes place about the resistance.

341-905.

Sent: April 8, 2020

ANNEX

General Administrative Law Act

Title 8.2. Handling of the appeal in first instance

Division 8.2.1. Registry fee

Article 8:41

1. The author of the appeal shall be charged by the registrar to pay a registry fee.
4. The registrar notifies the person who lodged the notice of appeal which court fee is owed and in doing so points out the provisions of paragraphs 5 and 6.
5. It must be credited to the account of the court or deposited at the registrar's office within four weeks of sending the notification from the registrar.
6. If the amount is not credited or deposited in time, the appeal will be inadmissible, unless it cannot reasonably be considered that the submitter was in default.

Title 8.5. Appeal

Article 8: 108

1. Unless otherwise provided in this title, titles 8.1 to 8.3 apply *mutatis mutandis* to the appeal, with the exception of Articles 8: 1 to 8:10, 8. : 41, second paragraph, and 8:74.