

Press Release

Netherlands Appeals Court: Gaming Tax in violation with human rights treaty

Operator receives EUR 1,3 mln. in damages



LITIGATION & COMPLIANCE

Supreme Court ruling: Gambling tax on slot machines definitively in violation of the human rights treaty

On 5 November 2021, the Supreme Court of the Netherlands ruled in a case brought against the Netherlands by an operator of gaming machines, the company Wetsteijn in Dordrecht. The Supreme Court confirmed the judgment of the Arnhem-Leeuwarden Court of Appeal of 3 December 2019 that the gaming tax introduced in 2008 on turnovers from gaming machines affected the Wetsteijn company excessively and thereby infringed the right to the undisturbed enjoyment of property as protected by the First Protocol to the European Convention on Human Rights. Citizens and businesses often invoke this treaty provision. However, it is the first time that an appeal in a tax case has led to substantial compensation. The groundbreaking ruling of the Supreme Court also offers the prospect of compensation for other operators, who have been litigating for years. The decision of the Supreme Court is final and there are no further legal remedies available.

For more information, including for the ruling, go to goktaxschade.com or call gaming lawyer Bas Jongmans: +31 20 262 98 95.

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