

## CHAPTER XXIV

### RESOLUTION OF INTERPRETATIVE INCOME TAX QUESTIONS BY INDEPENDENT TRIBUNALS

#### 4.1 *Introduction*

Recourse to the Netherlands tax tribunals, whether to the trial or appellate level, is inexpensive, and the procedures are as informal as possible. Under a 1956 statute, there is a single level of trial tribunals and one appellate tribunal.<sup>1</sup>

Under the 1956 statute, original jurisdiction over tax cases at the trial level was given to special taxation chambers in the regular *appellate* tribunals, the *Gerechtshoven*, not to the ordinary trial tribunals.<sup>2</sup> The tax chambers so created—which replaced the *Raden van Beroep* staffed by nonprofessional

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<sup>1</sup> For years prior thereto, the need for reform had been acknowledged but there was considerable disagreement as to the shape it should take. Two proposals attracted particular attention. One advocated the institution of specialized courts for tax cases, with judges drawn from tax specialists (former tax practitioners of the academic level, former tax inspectors of the same level, lawyers with a high degree of competence in tax problems). The other advocated the use of ordinary courts of justice to handle all tax cases.

<sup>2</sup> The use of special chambers within the regular appellate tribunals was dictated by the government's belief that tax cases should not be given to a specialized tribunal. It argued that many tax cases not only raised problems analogous to those arising in other areas of law but also involved contract and property issues. At the same time, the use of special chambers within a general court permitted the utilization of men with tax expertise. Jurisdiction was given to the general appellate rather than to the general trial tribunals for these three reasons. First, the government argued that the administrative appeal bore a strong resemblance to an action before a trial tribunal. Second, by the creation of special tax chambers in the five courts of appeal, *Gerechtshoven*, jurisdiction over tax cases would be confined to a limited number of tribunals, thereby facilitating specialization by the judges in tax matters and contributing to greater uniformity in decisions. Third, the fact that the judges of these taxation chambers would rank equally with judges of the appellate tribunals would more nearly insure first-rate applicants for the new positions.

jurist<sup>3</sup>—are termed *Belastingkamers*, Chambers for Processing Taxation cases.<sup>4</sup>

Decisions of the *Belastingkamers* may be reversed by the Supreme Court, on appeal by either the taxpayer or the inspector. However, the jurisdiction of the Supreme Court is limited to questions of law.

## Section A. *Organization and Procedures:* *Trial Level*

### 4.2 *Organization of the trial tribunals*

The five Courts of Appeal are located at Amsterdam, The Hague, and three provincial capitals. The Courts of Appeal located at The Hague and Amsterdam have two Taxation Chambers, the other three, one apiece.<sup>5</sup>

Each chamber consists of three counselors, *Raadsheren*, and a clerk, *griffier*, who is a jurist. The counselors are appointed by the Queen and hold their positions until they reach age seventy. One has the rank of Vice President of the Court and acts as President of the Chamber.

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<sup>3</sup>The *Raden van Beroep*, established in the nineteenth century, were given a new legal status in 1914. This establishment terminated the use of general jurisdiction for tax cases which had been the practice since the Napoleonic period. There were 20 of these *Raden van Beroep*. The statute required that their decisions be written and include rationale. Appeal lay to the Supreme Court, *Hoge Raad*, but only in case of "either violation or misapplication of the statute" or "lack of motivation." The use of part-time nonprofessional jurists as judges brought mounting criticism to the *Raden van Beroep*. Since the judges were nominated to the post of honor from local and other jurists, or from economists, members of the Chamber of Commerce, municipal officials, lawyers, etc., there was no assurance they possessed any real expertise in tax matters—a matter of increasing concern as the tax statutes multiplied in number and complexity. Moreover, dockets became increasingly clogged because of the limited number of cases which could be heard by spare-time jurists.

<sup>4</sup>Despite the fact that the institution of the *Belastingkamers*, with the shift from nonprofessional nonspecialist jurists, created a sharp break with the past, the procedures employed actually changed very little. In large measure, this is because the Supreme Court, since the creation of the *Raden van Beroep*, has borne the responsibility, through countless decisions, of developing procedural rules as well as interpreting the substantive provisions.

<sup>5</sup>The greater population concentration in the western part of the country accounts for the additional Taxation Chamber at Amsterdam and The Hague.

The intentions of the 1956 statute indicated, first, that the new tribunals were not to be isolated from the main stream of the Courts of Appeal but, second, that the three counselors were to be appointed from tax experts. Accordingly, every effort was made to appoint to each chamber (1) one applicant with previous judicial service, usually in a trial tribunal, (2) one applicant familiar with interpretative problems because of work as a lawyer or as a secretary to a former *Raad van Beroep*, and (3) one applicant with previous service as a chief inspector or director in the Internal Revenue Service. Thus counselors of the Taxation Chambers fall into two categories: tax experts who previously superimposed tax expertise on a general legal background, and judges with relatively little tax expertise upon appointment but who acquire this over their years of service.

Further to insure their expertise and to stabilize these Chambers, counselors appointed thereto are not entitled, contrary to the practice followed as to others, to have requests for a transfer to a non-tax chamber<sup>6</sup> honored automatically.

An initial dearth of qualified applicants, however, resulted in one temporary modification in the 1956 statute, to permit appointment until 1967<sup>7</sup> of suitable individuals without academic qualification. Specifically, instead of the required completion of law studies at a Dutch university—this being the customary requirement for judicial nomination—appointees need only have passed their examinations at the State Academy of Taxes or equivalent earlier examinations.

Many tax cases do not actually involve a legal problem. In consequence, the 1956 statute empowered the President of a Taxation Chamber to decide whether a case would be heard by the full chamber of three members or before a *unus iudex*—a single counselor assisted by the clerk. While there is some variation in the practices of the individual courts, the Presidents have assigned a majority of the cases to *unus iudex*. Only in rare instances has a party to the proceeding requested to be heard by a full chamber, and typically those requests are honored. Indeed, that the competence of the Taxation Chamber judges has attracted far more confidence than did the

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<sup>6</sup>The practice among the Courts of Appeal, located at the three provincial capitals varies. Some use regularly, though on a limited basis, some only intermittently, counselors of the Taxation Chambers in sessions of their civil and/or penal chambers.

<sup>7</sup>This cut-off date was extended in 1967 for five years, and probably will be extended for another five-year period.

nonprofessionals who sat on the earlier *Raden van Beroep* is strikingly illustrated by the sharp rise in the number of cases heard by a *unus iudex*,<sup>8</sup> and seems justified since also there has been a sharp decline in Supreme Court reversals of trial decisions.<sup>9</sup>

Each Court of Appeal decides whether its Taxation Chamber, whether at full strength or in *unus*-structure, will go on circuit or hold sessions only in the city where the court is located.

#### 4.3 Processing cases through the trial tribunals

Taxation Chambers have jurisdiction of all tax controversies except those involving turnover taxes, import and excise duties, registration fees and stamp duties. It is immaterial whether the taxpayer has or has not paid the tax.

An appeal to a Taxation Chamber is an inexpensive and a simple process. There are no court costs, witness fees are paid by the court, and the taxpayer need not be represented by counsel. The taxpayer must lodge his appeal within two months following receipt of either the inspector's decision on an administrative appeal or a deficiency assessment, or receipt of a corporation tax assessment. However, should the taxpayer fail to file the petition within the allotted time, and if he can show such failure resulted from a *force majeure*, he may request permission from the Taxation Chamber President to file later.

The petition of appeal, *beroepschrift*, prepared either by the taxpayer or his representative,<sup>10</sup> should indicate both the particular relief requested and the rationale upon which he relies, attaching thereto any supporting documents. Taxpayers are permitted, however, to file abbreviated petitions within the statutory period, with the rationale being submitted at a later date. Normally, upon failure to submit a rationale, the chamber itself will request that such be forwarded in writing. Even so, it is not unusual for the President of the chamber, during the oral hearing, to permit the taxpayer to supply it orally.

Copies of the petition and of any supporting records are sent by the court to the inspector concerned. The inspector

<sup>8</sup> A *unus iudex* heard about 28% of the cases when the *Raden van Beroep* were the trial tribunals. Now a *unus iudex* hears about 58%.

<sup>9</sup> The Supreme Court reversed about 40% of the *Raden van Beroep*'s decisions appealed to it. Presently, reversals occur in only about 17% of the appeals from the Taxation Chambers.

<sup>10</sup> The representative may be a tax practitioner, an accountant, or a lawyer.

has one month—which the court may extend—within which to file his written note of answer, *vertoogschrift*, indicating both his underlying rationale and his objections to the taxpayer's conclusions or rationale. If, as usually is the case, there was an administrative appeal prior to this point, the inspector's written answer usually is based on the opinion set out in his earlier administrative decision. He is free, however, to add new arguments, new facts, and submit additional supplementary records. Also, he may alter his original opinion, reflecting a conclusion that the taxpayer originally was right in part, or even as to the whole, with new rationale being offered to justify the amount of taxable income as re-determined. Illustratively, the inspector may acknowledge that he himself erred in his treatment of one particular item in reaching his original decision. However, as will be noted later, the inspector may not wait until the oral hearing to introduce such a statement.

It is implicit in the foregoing that the inspector who receives the taxpayer's petition, prepares the note of answer, and represents the administration at the hearing, is the same inspector who made the original assessment and heard the taxpayer's administrative appeal. There is, however, one exception. An administrative regulation requires that, in a hearing before the Court of Appeal, an inspectorate must be represented by an inspector of academic level. If the official who earlier handled the taxpayer's assessment and/or administrative appeal did not hold this rank, he will be superseded by a properly qualified inspector.

The legislature attached great importance to the oral hearing. It anticipated that, in a typical case, submission of the taxpayer's petition and of the inspector's note of answer would complete the written phase of the trial. Upon request, however, the President of the Taxation Chamber, may permit a second round of memoranda to be filed by the parties. And this usually occurs in the more intricate cases.<sup>11</sup>

The interchange of memoranda sometimes leads the parties to renew their contact, orally or in writing. Each may have developed a greater appreciation of the other's position. Each may be inclined to believe certain aspects of the case make informal agreement preferable to court adjudication. Whatever the reasons, informal discussions, of which the court officially is unaware, may take place leading to a settlement. When such

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<sup>11</sup> There is, however, no direct exchange of documents between the parties; the court acts as intermediary.

discussions are taking place, the court may receive notice from the parties, requesting an adjournment of the oral hearing until they have had an opportunity for further consultation. In these discussions, the inspector is free to exercise his own judgment regarding a settlement, though he may decide to consult the head of his inspectorate. If the informal discussions are successful, the court will receive a letter from the taxpayer, reflecting his wish to withdraw his petition.

Over a fairly recent three-year period, almost 70 percent of the taxpayer's petitions were withdrawn, though this figure is somewhat deceiving in present context, for it also includes what relatively is a much smaller number of cases withdrawn by taxpayers after the oral hearing.

Where a case is not resolved informally, the court fixes a day for the oral hearing, and notifies the parties by a simple registered letter. The taxpayer may be represented by counsel, although the court may require the taxpayer himself to be present. In any event, the taxpayer also is free to bring such experts—e.g., accountants—as he may wish. Before the court actually hands down its decree, it may request further written information from the parties themselves or from others. Such information must be turned over to the other party and should either party request another oral hearing, it must be provided within a reasonable time.

While the statute itself provides for an oral hearing, it does not otherwise set forth formal rules governing a Taxation Chamber's procedures. The draftsmen of the 1956 act concluded that the numerous Supreme Court decisions fixing procedural rules under the 1914 statute would remain applicable. In consequence, the decisions, *arresten*, of the Supreme Court are of enormous significance in dealing with matters such as the burden of proof, rules of evidence, rules of court, etc. Only the more important of these can be summarized here.

The court may not go beyond issues laid before it by the parties. Illustratively, if a point in controversy is whether a particular amount of depreciation is allowable as to a particular item, the court may not decide another issue on which the parties are agreed, for example, whether a certain expense is deductible or nondeductible. In other words, the court may not re-examine uncontested questions associated with the taxpayer's assessment.

By like token, even as to a contested item, the court may not make a finding which increases the taxpayer's income beyond that determined by the previous administrative appeal or, in other circumstances, by the assessment.

There are no formal rules establishing the burden of proof. The court has full freedom to select and reject evidence as well as to determine the relative weight of the evidence offered. In practice, *inter alia*, this means the court need not accept the offer of a party to submit additional evidence in the form of documents or yield to a demand by one of the parties to use experts or hear witnesses. It also may decide whether evidence introduced by a given party is adequate, in keeping with the Supreme Court's general policy that a person must prove as much as may be expected reasonably from him under the circumstances of the case. For example, if normal experience in a given situation justifies the inspector's assumption as to a matter, the taxpayer will be expected to submit evidence if he makes a contention to the contrary. Not infrequently, a decision will include this type of comment ". . . that in [i.e., the particular circumstances] a reasonable distribution of the burdens of proofs requires that the taxpayer [or the inspector] should have proved that. . . ."

As a corollary to the court's control over the acceptance or rejection of evidence, it has the same degree of control over the objection by a party to the introduction of evidence. Occasionally in the course of the oral hearing, a party may present an argument bottomed on facts not heretofore brought out in the exchange of documents preceding the hearing. Typically, the other party objects, on the ground the evidence comes as a surprise, and that he has not had adequate opportunity to defend against it. The court has power to reject or accept the objection. Should the objection be rejected, and the party allowed to place the evidence before the court, the case usually is adjourned to give the objecting party full opportunity to plan his defense to the newly presented material and the arguments based thereon.

If the hearing is before the full bank of the Taxation Chamber, the taxpayer usually is represented by a top-level tax practitioner and rarely is unrepresented. Exactly the reverse situation prevails where a *unus iudex* hears a case. This poses a problem for the *unus iudex*, for lack of representation tends to create uncertainty as to the reliability and accuracy of the information presented.

Only the parties and the taxpayer's representatives appear before the chamber members and the clerk. The public is excluded, to the end of preserving secrecy regarding the taxpayer's financial affairs.

The president of the Taxation Chamber opens the hearing by requesting the taxpayer or his representative to state his case. This statement may be limited to a bare reference to the petition of appeal itself, or it may involve a detailed and complicated analysis. The inspector then makes his statement, responding to that of the taxpayer. This interchange may be followed by further discussion between the parties. The members of the Chamber also assume an important and positive role; they are free to raise questions, require further information as to certain aspects of the case, and may even take the initiative in establishing the facts. The whole process is intended to be informal, with both parties and the court participating fully, to the end of clarifying the points in dispute.

The president at his discretion closes the oral hearing. Typically, this occurs when the court believes it has sufficient information regarding the details to permit it to begin its own deliberations. Sometimes, however, by the close of a hearing the court does not have sufficient information and may request that it be supplied. Finally, a practice has developed which permits the judges to suggest an adjournment whenever they conclude the parties might benefit by resuming discussions between themselves.<sup>12</sup> A judge may believe that the parties themselves may be getting a feeling that the truth lies somewhere between the two extremes. In such circumstances, the president—speaking informally—may inquire if the parties have any interest in further private discussions. If the parties indicate such an interest, the president adjourns the case and asks that the Taxation Chamber be informed of further developments. Sometimes an agreement is reached and, if so, the Taxation Chamber is notified that the case is withdrawn. Sometimes, while full agreement is not reached, the parties do agree upon certain facts. The Taxation Chamber is informed of this limited agreement and told that the parties desire a decision only on the remaining issues of fact and the issues of law.

The complexity of a case will determine whether the actual decision is handed down several weeks or several months after the hearing is officially closed. The statute requires that the decision be written and contain an explanation for the conclusions reached. In practice, the judgment states the findings of fact, explains the legal conclusions drawn from these facts, and

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<sup>12</sup>Though not based on a statute, this practice is considered as being with the *ratio legis* because of the prudence and restraint with which it is used.

concludes by indicating whether it reverses or sustains, in whole or in part, the administrative appeal decision.

Not all decisions of Taxation Chambers are appealed to the Supreme Court. However, even unappealed decisions can have some effect on similar cases coming before both the deciding chamber and other chambers. The precise amount of effect, however, depends upon the strength of the underlying rationale of the decision as reflected in the explanation set forth in the opinion. Of course, some decisions have little precedent value if only because of the peculiar factual circumstances involved in the case.

Private tax publications print those decisions of the Taxation Chambers which develop principles of major interpretative significance and are likely, therefore, to have some future influence. Where such a decision favored the taxpayer, there usually is a footnote explaining why the Under Secretary of Finance did not appeal to the Supreme Court. However, all concerned realize that a decision by the Under Secretary not to appeal does not mean that he is prepared to adhere automatically to the principle of the case. About 15 percent of all Taxation Chambers decisions are published, with the remaining 85 percent falling into three categories: (1) those involving primarily questions of fact, (2) those which dismissed the petition because of formal defects, and (3) those raising such fundamental issues that appeal to the Supreme Court is anticipated—with ultimate publication of the Supreme Court's decision.

But even the published 15 percent is a fairly large absolute number. For example, over a fairly recent three-year period, Schedule I in the Appendix to this PART indicates that the Taxation Chambers of the five Courts of Appeal decided in those respective years 2065, 1852, and 1897 cases. However, in addition to income, corporation, and wage tax cases, these figures include cases involving inheritance duties, capital tax, real estate tax, etc. Approximately 70 percent of the total fall in the income, corporation, and wage tax areas, with 80 percent of the 70 percent being true income tax cases.

## Section B. *Organization and Procedures:* *Appellate Tribunals*

### 4.4 *Organization of the appellate court system*

There is only one appellate tribunal, for tax as well as other cases—the Supreme Court of the Netherlands (*Hoge Raad*)

*der Nederlanden*), which sits at The Hague. Each of the Court's three Chambers has five Counselors, highly qualified doctors of law appointed by the Queen, with tenure until age seventy.

The 1956 statute did not alter the Supreme Court's tax jurisdiction; one of its three chambers has continued, as its prime responsibility, to handle tax appeals. As is true of other civil and penal cases, however, appeals are confined to errors of law. However, as is not true of other civil and penal cases, appeals in tax cases may be based on a lack of motivation—that is, the decision handed down by the court could not be justified by the facts as found by the court.

In the case of the government, in theory it is the Under Secretary of Finance who decides whether an adverse lower court decision will be appealed. As a practical matter, however, the choice is made by the Director-General of Taxes at the national office, or by a senior member of his staff.

#### 4.5 *Processing a case through the appellate tribunal*

Procedures associated with tax appeals to the Supreme Court are even simpler than those pertaining to a trial tribunal. Within one month after the lower court decision, the appellant files with the Supreme Court's record office a petition of appeal, *beroepschrift in cassatie*, simultaneously paying a small filing fee—f. 10.

This petition is usually, though not necessarily, prepared by a well qualified tax practitioner. In those cases, the petition itself, after identifying the legal issue, goes on to analyze the legal argument on which the taxpayer relies. A much more succinct, even defective, petition is legally sufficient, however, in accordance with the Supreme Court's belief that the processing of tax cases must not be impeded by formal requirements.<sup>13</sup>

A copy of the petition of appeal is forwarded to the appellee who, in turn, files a written answer, *vertoogschrift*. This exchange of documents is usually all that the parties do, although each has a right to request an oral argument, a right

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<sup>13</sup>Illustratively, a peasant, on receipt of an adverse decision by a *Raad van Beroep*, sent a copy of the decision to the Supreme Court. He wrote on the copy "My shield and trust art thou, O Supreme Court," a variation on a line in the Netherlands national anthem, the "Wilhelmus," which reads "My shield and trust art thou, O God, my Lord." The Supreme Court accepted this appeal—couched in words both effectively eloquent and extremely vague—as one which fulfilled the statutory requirements. Obviously, this was an exceptional set of circumstances.

rarely exercised by the Under Secretary of Finance. In a small minority of cases, taxpayers do request an oral argument, though it must be conducted by a lawyer whereas the petition itself may be prepared by the taxpayer.

In the majority of cases, some months elapse before the Supreme Court hands down its written decision. The decision includes a statement of the facts as found by the Taxation Chamber of the Court of Appeal, a summary of that lower court's rationale, a summary of the petition of appeal, and finally the Supreme Court's own conclusion. While the Court is responsive to the petition, it also is free to go beyond it, basing its decision solely on errors of law not raised by the appellant.

The great majority of Supreme Court decisions constitute precedents in fact, if not in law. This is particularly true where the Court itself elaborates on the meaning of a provision in the tax statute, as distinct from instances where heavy reliance is placed on the underlying rationale of the lower court. Today, many petitions and pleas in tax cases discuss and cite as authority Supreme Court decisions in analogous cases.

While a majority of Supreme Court decisions are truly significant, some are not. Illustratively, the appellant may have alleged a violation of the law because the court below did not supply a sufficient basis for its decision, that is, the facts established in the course of the trial could not possibly justify its decision. Under such circumstances the Supreme Court is likely to use language such as the following ". . . that the court, on the basis, of the facts as established, properly could render the decision reached," or ". . . that in the given situation the court did not act contrary to that which is reasonable when it imposed on the taxpayer [or, alternatively, the inspector] the burden of proof concerning. . ."<sup>14</sup>

More than 50 percent of all Supreme Court decisions are published, with publication being handled by private editors. The text of the decision often is accompanied by comments from tax specialists. Schedule II in the Appendix to this PART

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<sup>14</sup>And, of course, an important precedent is unlikely to emerge from a case in which the Supreme Court, without deciding the matter, remands it to the Taxation Chamber with a directive to re-open the case to make additional findings of fact, and hand down another decision "taking into consideration" the Supreme Court's generally stated views.

indicates that, over a recent two-year period, the Court decided 486 tax cases, of which about 70 percent were income, corporation, and wage tax cases, with the great bulk involving the income tax.

STATISTICAL SURVEY

SCHEDULE I

Processing of Tax Cases before Taxation Chambers in 1959, 1960, and 1961

1 Cal. Year	2 Taxation Chamber	3 Case Inventory Jan. 1	4 Cases		6 Net Increase: Receipts over Withdrawals	7 Cases Dismissed on Formal Grounds		8 Appeal Agreed		9 Appeal Disagreed		10 <sup>1</sup> Total Number of Decisions (cols. 7, 8, and 9)	11 Percentage of Decisions		12 Year End Inventory
			Rec'd	With-drawn		Mult. Chamber	Unus	Mult. Ch.	Unus	Mult. Ch.	Mult. Ch.		Unus		
1959	Amsterdam	522	1221	727	494	-	37	72	92	105	144	450	40	60	569
	Arnhem	670	1039	887	152	3	9	95	22	118	72	319	70	30	508
	The Hague	1113	1914	1428	486	1	50	133	148	97	233	662	35	65	937
	Bois-le-Duc Leeuwarden	315 155	820 534	463 268	357 266	2 9	20 6	104 83	64 27	57 71	151 40	398 236	41 69	59 31	281 185
1960	Amsterdam	569	1169	789	380	8	40	92	79	89	141	449	42	58	500
	Arnhem	508	1000	722	278	5	23	99	31	58	108	324	50	50	462
	The Hague	937	1955	1409	546	2	54	114	114	82	165	531	37	63	952
	Bois-le-Duc Leeuwarden	281 185	816 496	541 235	275 261	1 3	22 20	52 99	68 24	52 46	104 57	299 249	35 60	65 40	257 197
1961 <sup>2</sup>	Amsterdam	500	1010	689	321	2	30	70	79	93	123	397	41	59	424
	Arnhem	462	882	665	217	4	47	95	28	78	69	321	58	42	358
	The Hague	952	1615	1178	437	5	87	131	140	78	235	676	32	68	713
	Bois-le-Duc Leeuwarden	257 197	738 509	550 278	188 231	2 3	26 19	48 75	63 42	27 73	72 53	238 265	32 57	68 43	207 163

1. Of the total number of decisions over the three-year period, 5814, approximately 43% or 2536 were delivered by a multiple chamber, 3278 (57%) by a *unus*. In 1955 and 1956 the *Raden van Beroep* delivered 5741 decisions, 4097 (72%) by a multiple chamber, 1644 (28%) by a *unus*.

2. In 1962 and 1963 the number of newly presented cases declined. This may be attributed to the *factual* effect of the jurisprudence in the preceding years.

## SCHEDULE II

*Data Regarding Appeals from Decisions of Taxation Chambers  
at the Supreme Court (Cassatie). Years 1960 and 1961*

1	2	3	4	5	6	7	8
Taxation Chamber	Number of Decisions	Number of Verdicts of Supreme Court	Col. 3 as % of col. 2	Appeals Rejected	Tax. Chambers' Decisions Reversed	Col. 6 as % of col. 3	Col. 6 as % of col. 2
Amsterdam	846 (22½%)	147	18	121	26	17½	3
Arnhem	645 (17%)	81	12½	62	19	23½	3
The Hague	1207 (32½%)	151	12½	130	21	14	2
Bois-le-Duc	537 (14½%)	70	13	56	14	20	3
Leeuwarden	514 (13½%)	37	7	36	1	3	0.2
	3749 (100%)	486	13	405	81	16½	2.2

It should be borne in mind the Courts of Appeal at Amsterdam and at The Hague have *two* Taxation Chambers.

In 1955 and 1956 the *Raden van Beroeep* delivered 5741 decisions (see note under Schedule I). In 892 cases (15½%) appeal was made to the Supreme Court. In 540 (60%) of these 892 cases the appeal was rejected, in 352 (40%) the *Raad van Beroeep* decision was reversed by the Supreme Court, the total number of reversals being about 6% of the total number of decisions handed down by the *Raden van Beroeep*.