



C/2024/709

22.1.2024

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on
6 October 2023 — KL v Staatssecretaris van Financiën**

(Case C-613/23, Herdijk ⁽¹⁾)

(C/2024/709)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant: KL

Respondent: Staatssecretaris van Financiën

Questions referred

1. Does the principle of proportionality provided for under EU law preclude a legal rule such as that set out in Article 36(4) of the IW 1990, ⁽²⁾ which, in practice, makes it extremely difficult for a director of a legal person that has failed to comply, or has failed to comply properly, with its obligation to notify the tax collection authorities of its inability to pay, to escape liability for tax debts of that legal person, including turnover tax debts?
2. Does the answer to Question 1 depend on whether the director acted in good faith in that he or she acted with the care of a prudent business person, did everything reasonably within his or her power, and his or her involvement in abuse or fraud may be ruled out?

⁽¹⁾ This is a fictitious name, and does not correspond to the actual name of any party to the proceedings.

⁽²⁾ Invorderingswet 1990 (1990 Law on the collection of State taxes).