



C/2025/6152

24.11.2025

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on
21 July 2025 – Staatssecretaris van Financiën v Heirs of CF**

(Case C-493/25, Bolring ⁽¹⁾)

(C/2025/6152)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Defendants: Heirs of CF

Questions referred

1. Is Article 45 TFEU to be interpreted as meaning that a non-resident taxpayer who pursues (or has pursued) an activity as an employed person in a Member State is only in a comparable situation to a resident for purposes of the income tax levied by that State of employment if he or she has earned all or almost all of his or her taxable income in that State of employment?
2. If the answer to question 1 is in the negative, is that State of employment then obliged, and if so, to what extent, to take into account the personal and family circumstances of the person concerned when levying income tax in a case where that person has received significant income in the State of residence, such income which may be taxed there in accordance with the provisions of the applicable double taxation convention, but where that income is insufficient in absolute terms to enable that person to take full advantage of the tax allowances available in that State of residence?
3. In answering question 1, must the part of the total income (the worldwide income) earned by the non-resident in the State of employment be determined on the basis of the law of the State of residence or of the State of employment?
4. In answering question 1, is only income from employment to be considered, or must other types of income, such as income from savings and investments, also be included in the assessment?

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.