



Press and Information

Court of Justice of the European Union

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Advocate General's Opinion in Case C-15/15
New Valmar BVBA v Global Pharmacies Partner Health Srl

According to Advocate General Henrik Saugmandsgaard Øe, the obligation laid down by a decree of the Flemish Community requiring cross-border invoices to be drawn up exclusively in Dutch, failing which they are to be declared null and void, infringes EU law

Where the parties wish to draw up invoices in another language, it is sufficient to require a translation into Dutch

This case concerns a dispute relating to unpaid invoices between New Valmar, a company established in the Dutch-speaking region of Belgium, and Global Pharmacies Partner Health ('GPPH'), a company established in Italy. GPPH relied on the invalidity of those invoices on the ground that they infringed public policy rules on the language regime. According to Flemish rules, undertakings established in the region must use Dutch, in particular, to draft the acts and documents prescribed by law. All the standard information and general terms and conditions in those invoices were in Italian, not in Dutch. During the proceedings, New Valmar gave GPPH a translation of the invoices in Dutch. The referring court states that, nonetheless, the disputed invoices are and will remain null and void.

New Valmar does not deny that the invoices fail to comply with the language regime. However, it claims, inter alia, that that regime is contrary to EU law, in particular, the rules on the free movement of goods.

It is in those circumstances that the Rechtbank van Koophandel te Gent (Commercial Court, Ghent, Belgium) referred a question to the Court of Justice for a preliminary ruling.

In today's Opinion, the Advocate General observes that the fact that it is mandatory for invoices to be drafted in Dutch has a greater effect on exports than on the marketing of the goods on the national market. The parties cannot freely choose a language which they both speak, in particular, a language more widely used in international commerce. Furthermore, the addressee of such an invoice will encounter difficulties in understanding it quickly. Therefore, the language regime has a dissuasive effect with regard to intra-Community trade, not only as regards undertakings in the Flemish Region wishing to export their goods to other Member States, but also with respect to foreign companies seeking to conclude a contract with those undertakings.

Furthermore, the objectives of general interest relied on by the Belgian Government of promoting an official language and facilitating administrative checks or tax audits could also be guaranteed by measures less restrictive to the free movement of goods.

In addition, it is of the utmost importance for the addressee of an invoice who does not speak the mandatory language to have the opportunity to have access to another authentic version so that they are able to understand the information in that invoice more easily and thereby ensure that the seller has complied with their contractual obligations.

According to the Advocate General, a language regime, such as that at issue, appears to go beyond what is strictly necessary to promote the use of Dutch and to enable the competent authorities to verify the appropriate terms. In his view, it would be sufficient, in practice, to require that, where the parties concerned wish to draw up invoices in another language, a translation into

Dutch be provided or, where appropriate, that a subsequent translation be made available if such a version is not provided at the time a check is carried out.

Furthermore, the penalties provided for, namely that the court must declare of its own motion that the invoices are null and void, are not necessary to attain the objectives of general interest relied on by the Belgian Government, since the cancellation of invoices which are not drawn up in Dutch does not directly contribute either to the promotion of that language or to facilitating administrative checks or tax audits as such. In addition, those penalties are draconian in nature and, according to the Advocate General, clearly excessive.

NOTE: The Advocate General's Opinion is not binding on the Court of Justice. It is the role of the Advocates General to propose to the Court, in complete independence, a legal solution to the cases for which they are responsible. The Judges of the Court are now beginning their deliberations in this case. Judgment will be given at a later date.

NOTE: A reference for a preliminary ruling allows the courts and tribunals of the Member States, in disputes which have been brought before them, to refer questions to the Court of Justice about the interpretation of European Union law or the validity of a European Union act. The Court of Justice does not decide the dispute itself. It is for the national court or tribunal to dispose of the case in accordance with the Court's decision, which is similarly binding on other national courts or tribunals before which a similar issue is raised.

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The [full text](#) of the Opinion is published on the CURIA website on the day of delivery.

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