



**The obligation to draw up cross-border invoices exclusively in a particular language, failing which they are null and void, infringes EU law**

*Parties must have the possibility of drawing up such invoices in another language they know and that is no less authentic than the required language*

This case concerns a dispute concerning 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 argued that those invoices were null and void on the ground that they infringed language rules falling, in its view, within the scope of Belgian public policy. Under Flemish legislation, undertakings established in the region in question must use Dutch to draw up, inter alia, acts and documents required by law. All the standard details and general conditions in the invoices concerned were worded in Italian and not in Dutch. In the course of the proceedings, New Valmar supplied to GPPH a translation into Dutch of the invoices. The Belgian court hearing the case states that the contested invoices are, and remain, null and void.

New Valmar does not dispute that the invoices fail to comply with the language legislation. However, it claims, inter alia, that the legislation is contrary to EU law, in particular to the rules on the free movement of goods. In those circumstances the Rechtbank van Koophandel te Gent (Ghent Commercial Court, Belgium) submitted a question to the Court of Justice for a preliminary ruling.

By today's judgment, the Court finds that the language legislation does in fact constitute a restriction on the free movement of goods within the EU.

In depriving the traders concerned of the possibility of choosing freely a language they are both able to understand for the drawing up of their invoices and in imposing on them a language which does not necessarily correspond to the one they agreed to use in their contractual relations, that legislation is likely to increase the risk of disputes and non-payment of invoices. The recipients of those invoices could be encouraged to rely on their actual or alleged inability to understand the invoices' content in order to refuse to pay them.

Conversely, the recipient of an invoice drafted in a language other than Dutch could, given that such an invoice is null and void, be encouraged to dispute its validity for that reason alone, even if it were drawn up in a language he understands. Such nullity could, moreover, be the source of significant disadvantages for the issuer of the invoice, including the loss of default interest.

As regards the question of whether such legislation is justified by one or more legitimate objectives, the Court considers that, first, it ensures that the general use of Dutch in the drafting of official documents, such as invoices, is protected, and, second, it makes it easier for the competent national authorities to check such documents.

Nevertheless, in order to satisfy the requirements laid down by EU law, the legislation must also be proportionate to those objectives.

In the present case, legislation of a Member State which would not only require the use of the official language of that Member State for the drawing up of invoices relating to cross-border

transactions, but which also, in addition, would permit the drawing up of an authentic version of such invoices in a language known to the parties concerned, would be less prejudicial to the freedom of movement of goods than the legislation in question, while being appropriate for securing the same objectives.

The Court therefore holds that the legislation at issue goes beyond what is necessary to attain the objectives it pursues and is not proportionate.

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**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 judgment is published on the CURIA website on the day of delivery.

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