Case 46/88

(Summary publication)

Commission of the European Communities

v

Kingdom of Belgium

(Mergers and division of public limited liability companies; transposition of certain directives in international law)

Summary of the Judgment

Member States — Obligations — Implementation of directives — Failure — Justification — Not acceptable
(EEC Treaty, Art. 169)

As the Court has consistently held, a Member State may not plead provisions, practices or circumstances in its internal legal system in order to justify a failure to comply with obligations and time-limits laid down by Community directives.

OPINION OF THE ADVOCATE GENERAL

Mr Advocate General Darmon delivered his Opinion on 11 April 1989.* He proposed that the Court should declare that the Kingdom of Belgium had failed to fulfil its obligations and order it to pay the costs.

* Original language: French