Case 353/87

(Summary publication)

Commission of the European Communities

v

Italian Republic

(Failure to fulfil obligations — VAT Directive — Implementation)

Summary of the Judgment

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

A Member State cannot rely on provisions, practices or situations in its internal legal order to justify its failure to comply with obligations and time-limits resulting from Community directives.

OPINION OF THE ADVOCATE GENERAL

Mr Advocate General Darmon delivered his Opinion on 12 January 1989.* He proposed that the Court should find that the Italian Republic had failed to fulfil its obligations and order it to pay the costs.

* Original language: French