

**Order of the Court (Seventh Chamber) of 13 January 2010 – Calestani and Lunardi v  
Agenzia delle Entrate – Ufficio di Parma**

**(Joined Cases C-292/09 and C-293/09)**

Reference for a preliminary ruling – Manifest inadmissibility

1. *Preliminary rulings – Jurisdiction of the Court – Limits – Jurisdiction of the national court – Establishing and assessing the facts of the dispute – Need to make an order for reference and relevance of the questions referred – Assessment by the national court (Art. 234 EC) (see paras 18-19)*

2. *Preliminary rulings – Admissibility – Questions referred without sufficient information on the factual and legislative context (Art. 234 EC; Statute of the Court of Justice, Art. 23) (see paras 20-29)*

**Re:**

Reference for a preliminary ruling – Commissione tributaria provinciale di Parma – Interpretation of Article 13B(c) of Directive 77/388/EEC: Sixth Council Directive of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) – Exemption of supplies of goods used wholly for an exempted activity or excluded from the right to deduction – National legislation precluding the exemption.

**Operative part**

The references for a preliminary ruling submitted by the Commissione tributaria provinciale di Parma (Italy), by decisions of 9 and 17 June 2009, are manifestly inadmissible.