

**Order of the Court (Fourth Chamber) of 9 February 2006 – *Lakép and Others***

**(Case C-261/05)**

Article 104(3), first subparagraph, of the Rules of Procedure – Accession to the European Union – Sixth Directive 77/388/EEC – Application *ratione temporis* – Article 33 – Local tax on economic operations – Lack of jurisdiction of the Court

1. *Preliminary rulings – Answer capable of being clearly deduced from existing case-law – Application of Article 104(3) of the Rules of Procedure (Rules of Procedure of the Court, Art. 104(3)) (see para. 17)*

2. *Preliminary rulings – Jurisdiction of the Court – Limits (Art. 234 EC) (see paras 17-21)*

**Re:**

Reference for a preliminary ruling – Komárom-Esztergom Megyei Bíróság – Interpretation of Art. 33 of Sixth Council Directive 77/388/EEC 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) – Prohibition of taxes capable of being characterised as turnover taxes – National rules authorising local authorities to introduce a tax on economic operations

**Operative part:**

The Court of Justice of the European Communities has no jurisdiction to answer the questions referred by the Komárom-Esztergom Megyei Bíróság.