

Order of the Court (Sixth Chamber) of 6 March 2007 – Ceramika Paradyż v Dyrektor Izby Skarbowej w Łodzi

(Case C-168/06)

Article 104(3), first subparagraph, of the Rules of Procedure – First and Sixth VAT Directives – Facts pre-dating the accession of the Republic of Poland to the European Union – Jurisdiction of the Court

Preliminary rulings – Jurisdiction of the Court – Limits (Art. 234 EC) (see paras 21-25)

Re:

Reference for a preliminary ruling – Wojewódzki Sąd Administracyjny w Łodzi (Poland) – Interpretation of the second paragraph of Article 2 of First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes (OJ English Special Edition 1967(I), p. 14), and Articles 2, 10(1)(a), 10(2) and 27(1) 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) – National legislation providing for the imposition of an additional tax in cases where irregularities are found in the return submitted by the taxable person.

Operative part:

The Court of Justice of the European Communities has no jurisdiction to reply to the questions referred by the Wojewódzki Sąd Administracyjny w Łodzi.