

Order of the Court (Eighth Chamber) of 16 April 2008 – Club Náutico de Gran Canaria v Comunidad Autónoma de Canarias

(Case C-186/07)

Reference for a preliminary ruling – Sixth VAT Directive – Exemptions – Services connected with the practice of sport or physical education – Application to the Canary Islands – Purely internal situation – Referral – Manifest inadmissibility of the reference for a preliminary ruling

Tax provisions – Harmonisation of laws – Turnover taxes – Common system of value added tax – Sixth Directive – Territorial scope (Council Directive 77/388) (see para. 18)

Re:

Reference for a preliminary ruling – Tribunal Superior de Justicia de Canarias – Interpretation of the judgment of the Court in Case C-124/96 which found that national legislation placing restrictions on exemption from VAT of certain services closely connected with the practice of sport or physical education is incompatible with Article 13A(1)(m) 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) – Application to the Canary Islands.

Operative part:

The reference for a preliminary ruling made by the Tribunal Superior de Justicia de Canarias by decision of 26 November 2006 is inadmissible.