

Order of the Court (Seventh Chamber) of 15 April 2011 – Debiasi v Agenzia delle Entrate, Ufficio di Parma

(Case C-613/10)

Reference for a preliminary ruling – Manifest inadmissibility

Preliminary rulings – Admissibility – Questions referred without sufficient information on the factual and legislative context – Manifest inadmissibility (Art. 267 TFEU; Rules of Procedure of the Court of Justice, Arts 92(1) and 103(1)) (see paras 19-32, operative part)

Application for

Reference for a preliminary ruling – Commissione tributaria provinciale di Parma – Interpretation of Art. 13, section A, 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) – Deduction of input tax – Public or private health establishments engaged in an exempt activity – National legislation excluding the deduction of tax referring to the purchase of goods or services used in those exempt activities.

Operative part

The reference for a preliminary ruling made by the Commissione tributaria provinciale di Parma (Italy) by decision of 7 July 2010 is manifestly inadmissible.