Operative part

The Court:

1. Dismisses the appeal;

2. Orders Mr Lebedef to pay the costs.

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.

Order of the Court (Sixth Chamber) of 9 February 2006 — *Vounakis* v *Commission*

(Case C-322/05 P)

(Appeal — Officials — Promotion — Article 90(2) of the Staff Regulations — Complaint — Time-limits — Appeal manifestly unfounded)

Officials — Actions — Prior administrative complaint (Staff Regulations, Arts 25, third para., and 90(2)) (see paras 21, 24)