

4. Articles 43 EC and 49 EC must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which imposes a criminal penalty on persons such as the defendant in this case for pursuing the organised activity of collecting bets without a licence or a police authorisation as required under the national legislation, where those persons were unable to obtain licences or authorisations because that Member State, in breach of Community law, refused to grant licences or authorisations to such persons.

**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.

Order of the Court (Sixth Chamber) of 6 March 2007 — Criminal proceedings against Gallo and Damonte

(Case C-191/06)

Article 104(3), first subparagraph, of the Rules of Procedure — Freedom of establishment — Freedom to provide services — Interpretation of Articles 43 EC and 49 EC — Games of chance — Collection of bets on sporting events — Licensing requirement — Exclusion of certain operators by reason of their type of corporate form — Requirement of police authorisation — Criminal penalties

Freedom of movement for persons — Freedom of establishment — Freedom to provide services — Restrictions (Arts 43 EC and 49 EC) (see para. 7, operative part 1-4)