



## Reports of Cases

### Order of the Court (Tenth Chamber) of 4 September 2014 — Szabó

(Case C-204/14)<sup>1</sup>

(Reference for a preliminary ruling — Tax debts accumulated by a commercial company — Director of that company could not be recruited to be a director of another company — Article 53(2) of the Rules of Procedure of the Court of Justice — Interpretation requested of provisions of EU law that are inapplicable — Manifest lack of jurisdiction of the Court — Hypothetical questions — Manifest inadmissibility)

1. *Questions referred for a preliminary ruling — Jurisdiction of the Court — Limits — Request for interpretation of provisions of EU law manifestly inapplicable in the main proceedings — Dispute concerning a purely domestic issue — Lack of jurisdiction of the Court (Arts 26 TFEU, 35 TFEU, 56 TFEU and 267 TFEU; Rules of Procedure of the Court of Justice, Art. 94(a)) (see paras 16-19, 23, 24)*
2. *Questions referred for a preliminary ruling — Jurisdiction of the Court — Limits — General or hypothetical questions — Determination by the Court of its own jurisdiction — Question referred for a preliminary ruling of a hypothetical nature — Inadmissibility (Art. 267 TFEU) (see paras 26, 27)*

#### Operative part

1. The Court of Justice of the European Union manifestly lacks jurisdiction to provide an answer to the third question referred by the Tatabányai Közigazgatási és Munkaügyi Bíróság (Hungary).
2. The other questions referred by the aforementioned court are manifestly inadmissible.

<sup>1</sup> — OJ C 245, 28.7.2014.