

OPINION OF THE ADVOCATE GENERAL

Mr Advocate General Tesauro delivered his Opinion on 28 February 1989.* He concluded as follows:

- (i) in the case of the State tax, the answer is expressly set out in the judgment in *Bergandi*;
- (ii) in the case of the municipal tax, it is for the national court to determine whether it exhibits the same characteristics as the State tax, obviously bearing in mind that, according to the judgment in *Bergandi*, the status of the authority which collects the tax, whether it be the State or a municipality, is irrelevant and it is the *structure* of the tax that matters.

* Original language: Italian