

## 61986C0317

Opinion of Mr Advocate General Tesauro delivered on 28 February 1989. - Philippe Lambert and others v Directeur des services fiscaux de l'Orne and others. - References for a preliminary ruling: Tribunal de grande instance d'Argentan - France. - VAT - Automatic games machines. - Joined cases 317/86, 48, 49, 285, 363 to 367/87, 65 and 78 to 80/88.

*European Court reports 1989 Page 00787*

*Pub.RJ Page Pub somm*

### 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 .*