

OPINION OF THE ADVOCATE GENERAL

Mr Advocate General Mischo delivered his Opinion on 11 January 1990.* He proposed that the Court should give the following two answers to the questions referred by the Finanzgericht München:

- (1) Heading 71.16 of the Common Customs Tariff must be interpreted as having included, even before the adoption of Commission Regulation No 3558/81 of 8 December 1981, shanks for earrings of the kind designated in that regulation.
- (2) Subheading 84.59 E II must be interpreted as including the guns designed to pierce the ear-lobe and insert the object referred to in the answer to the first question.

* Original language: French.