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ALLIED MILITARY GOVERNMENT

British - United States Zone-Free Territory of Trieste

Order No. 101

FISCAL PRIVILEGES FOR MERGERS, COMBINATIONS AND CONVERSIONS OF COMPANIES AND PARTNERSHIPS

WHEREAS it is deemed advisable to issue special fiscal provisions in order to facilitate mergers and conversions of companies, partnerships, and combinations („concentrazioni“) of businesses, provided such operations are recognized as being of public interest, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

O R D E R :

ARTICLE I

Merger and conversion deeds relating to companies and partnerships („società“) of any type, as well as deeds relating to the transfer of any business, although operated by a sole owner, with all the respective properties (including real estate), assets (including goodwill) and liabilities of any kind whatsoever, or part thereof, to a company or partnership of whatever type, whether already established or yet to be established, may be subjected to the payment of registry or mortgage duties at the flat rate of Lire 100 in accordance with the modalities provided for by Article V hereof, provided, however, such fiscal privilege is granted by A.M.G.

In case of mergers made for the purpose and in terms of this Article, no income-tax shall be levied in respect of the firms („società“) concerned or their share-holders or partners, except for the obligation to pay said tax as already finally assessed on the date on which the merger-resolution was adopted.

ARTICLE II

The provision of the first paragraph of the foregoing Article may also apply to any combination of businesses („aziende sociali“) carried out by the conveyance of assets to any companies or partnerships, whether already existing or to be established, even if, as result of such conveyance, the object of the transferors (companies or partnerships) has been restricted, on account of the transfer in whole or in part of the relative branch of economic activity, to the other firms.

ARTICLE III

The flat registry-duty shall also apply to capital increases decided on for the purpose of facilitating mergers, conversions and combinations of enterprises and firms as well as to capital increases by addition of any assets, including real property, effected for the economic recovery or settlement of said enterprises or firms.

ARTICLE IV

For fiscal purposes the estimation referred to in article 2343 of the Civil Code shall not be required for transfers in kind carried out in accordance with Articles I and II.

ARTICLE V

The fiscal privileges provided for by this Order shall be granted by a measure of the Chief, Department of Finance, in respect of any mergers, conversions, combinations, transfers and capital-increases decided after the effective date of this Order, provided however, they are recognized as being of public interest by a measure of the Directorate of Finance and Economics.

ARTICLE VI

This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 18th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **T. J. W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/53/114

Order No. 102

PROVISIONS FOR THE REVALUATION OF LIFE ANNUITIES IN CASH

WHEREAS it is deemed advisable to issue provisions for the revaluation of life annuities in cash in that part of the Free Territory of Trieste administered by the British-United States Forces ;

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER :

ARTICLE I

Life annuities in cash constituted up to 31 December 1945 by transfers of real estate in consequence of deeds between living persons or by reasons of death shall be revalued 16 times at the request of the beneficiaries, under the terms and conditions set forth in the following Articles.

ARTICLE II

The beneficiary shall be entitled to the revaluation provided the real estate or the inherited property, subject of the life annuity, have not been sold by the annuity debtor before 1 January 1946.

If such assets have been only partially sold, the revaluation shall be made in proportion to the assets still owned by the annuity debtor.

ARTICLE III

The increase referred to in Article I hereof shall absorb any other increase which may have been agreed between the parties and shall be due as from the first annuity instalment payable after the beneficiary's request.

ARTICLE IV

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, shall be operative as from 17 March 1953.

Dated at TRIESTE, this 24th day of July 1953.

H. R. EMERY
Colonel GS
Chief of Staff
for **T.J.W. WINTERTON**
Major General
Zone Commander

Ref.: LD/A/53/60

Order No. 103

TARIFFS OF THE STATE ARCHIVES — AMENDMENT TO ORDER N. 315/1947

WHEREAS it is deemed advisable to amend the tariffs of the State Archives, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

ARTICLE I

Section 1. — The Schedule of Archives fees appended to Order N. 315, dated 4 February 1947, is hereby repealed and substituted by the Schedule appended to this Order as Annex „A“.

Section 2. — Annex „A“ mentioned in the foregoing Section shall be deposited at the Directorate of Legal Affairs, Allied Military Government, and at the Trieste State Archives, where it may be freely inspected by all interested persons.

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 24th day of July 1953.

H. R. EMERY
Colonel GS
Chief of Staff
for **T.J.W. WINTERTON**
Major General
Zone Commander

Ref.: LD/A/53/101

Order No. 104

„CONTRASSEGNI DI STATO“ FOR EXCISE DUTY ON WINE-BRANDY

WHEREAS it is deemed advisable to introduce special plates or labels („contrassegni“) for the excise duty on wine-brandy, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

ARTICLE I

„Contrassegni di Stato“, whether consisting of metal plates or of paper labels, to be applied to receptacles containing liqueurs or pure spirit, of the types established by Order No. 128, dated 27 June 1949, shall be available in seven different denominations for receptacles of the following capacity:

a) up to litres	0.100
b) of litres	0.250
c) of litres	0.500
d) of litres	0.750
e) of litres	1.—
f) of litres	1.500
g) of litres	2.—

ARTICLE II

A special metal plate („contrassegno metallico di Stato“) to be applied to receptacles containing not more than two litres of genuine wine-brandy is hereby introduced.

Such plate, existing in the seven denominations set forth in Article I hereof, shall bear, in lieu of the word „spirits“, the word „wine-brandy“ in accordance with the sample held by the Excise Technical Office and shall be used as follows:

- a) anodically coloured in orange red, for non-matured wine-brandy;
- b) anodically coloured in blue, for wine-brandy matured for more than one but not more than 3 years;
- c) anodically coloured in gold-yellow, for wine-brandy matured for more than 3 years.

In substitution for the metal plates referred to at points a), b) and c) hereof, the Finance Administration may supply the Firms concerned with water-marked paper labels in accordance with the sample held by the Excise Technical Office, such labels to be over stamped with the following words:

- a) „wine-brandy“ (for non-natural brandy);
- b) „wine-brandy matured for 1 up to 3 years“;
- c) „wine-brandy matured for more than 3 years“.

So far as fruit brandy, brandy from cereals, cane-brandy and „grappa“ are concerned, the Finance Administration shall supply, and the manufacturing Firms shall use, water-marked paper labels with impressed thereon the name of the brandy for which the label may be used

ARTICLE III

Each of the receptacles referred to at points *b), c), d), e), f)* and *g)* of Article I hereof shall actually contain a quantity of hydrates corresponding to that given in the „contrassegno di Stato“.

The capacity and contents of receptacles for samples („mostrini di assaggio“) may be less than 0.100 litres. However, if the contents do not exceed 4 centilitres, the receptacles may be put into trade without „contrassegno di Stato“.

Receptacles may contain up to 3% less than the hydrated quantity shown on the label and „contrassegno“ and their capacity may exceed the capacity of the receptacles given in Article I hereof by not more than 5%.

ARTICLE IV

The price of each „contrassegno di Stato“, whether of metal or paper, is hereby fixed at L. 5 for „contrassegni“ up to 0.250 litres and at L. 10 for those of a higher denomination. Such prices shall be increased by 1 lira for „contrassegni“ of coloured metal.

The price increases provided for in the foregoing paragraph shall apply to any „contrassegno“ which will be supplied by the Offices concerned to bottling Firms on or after 4 May 1953.

ARTICLE V

Until distribution by the Administration of the new „contrassegni“ referred to in this Order, the Firms concerned may employ the „contrassegni“ which were being used on 4 May 1953.

Factories and bottling Firms may employ the receptacles which were being used on 4 May 1953, of capacities other than those established by this Order, up to and inclusive of 30 October 1954, for liqueurs, and up to and inclusive of 30 October 1953 for spirits.

Re-sellers may hold and sell any liqueur and spirit contained in receptacles as laid down in the foregoing paragraph and liqueurs and spirit existing on 4 May 1953 and bottled in accordance with the law provisions previously in force, until the whole stock is exhausted.

ARTICLE VI

This Order shall become effective on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 24th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **T.J.W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/53/105

Order No. 105

VALUE TO BE ATTRIBUTED TO THE COTTON CONTAINED IN FINISHED PRODUCTS EXPORTED DURING THE FIRST HALF OF THE YEAR 1953

WHEREAS it is deemed advisable to establish the value to be attributed to the cotton contained in finished products exported during the first half of the year 1953, in that part of the Free Territory of Trieste administered by the British-United States Forces;

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

ARTICLE I

For the purpose of the repayment provided for by Article II of Order No. 274 dated 3 July 1948, the value to be attributed to the quantity, expressed in weight in the export bills, of cotton contained in finished products exported from 1st January until 30 June 1953, is hereby determined as follows:

raw cotton	L. 584 per kilo
regenerated cotton	L. 90 per kilo

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 24th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **T.J.W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/53/111

Ordine N. 106

NEW TERM FOR SUBSTITUTION OF IDENTITY PLATES FOR ANIMAL-DRAWN VEHICLES

WHEREAS it is considered advisable to fix a new term for substitution of identity plates for animal-drawn vehicles pursuant to Order No. 195, dated 22 December 1952, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

ARTICLE I

The term for substitution of identity plates for animal-drawn vehicles, mentioned in Article III, of Order No. 195, dated 22 December 1952, is hereby fixed at 31 December 1953.

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette and shall be operative as from 1 April 1953.

Dated at TRIESTE, this 27th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **T. J. W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/53/103

Order No. 107

AVERAGE CONVENTIONAL WAGES OF THRESHERS IN THE 1953 SEASON

WHEREAS it is deemed advisable to determine the daily average conventional wages for threshers of cereals in the 1953 season for the purposes of liquidation of indemnities due for occupational accidents, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

ARTICLE I

The following table of the daily average conventional wages of threshers („addetti alla trebbiatura“) of cereals in the 1953 season is hereby approved for the purposes of article 40 of R. D. 17 August 1935, No. 1765:

- 1) engineer operating mobile steam-power stations L. 1.160;
- 2) fireman of mobile steam-power stations L. 950;
- 3) engineer of combustion or electric motors L. 1.160;
- 4) non-licensed operator of combustion or electric motors L. 1.000;
- 5) assistant of motor engineer or fireman L. 950;
- 6) threshers-feeder L. 895;
- 7) compressor and checker of straw, corn, sieve („camarolo“) and the like L. 840;
- 8) helpers (men) L. 740
- 9) helpers (women) L. 630;
- 10) helpers under 18 years of age L. 580;

ARTICLE II

Section 1. — In view of article 39 of R. D. 17 August 1935, No. 1765, the basic wage to be taken into account for the liquidation of the indemnities due for temporary disablement shall be equal to 300/360 of the average conventional wages indicated above.

The annual basic wage to be taken into account for the liquidation of the annuities due for permanent disablement and of the annuities due to survivors shall be considered as equal to 300 times the afore mentioned average wages. There shall be no change to the provisions of the third paragraph of the above mentioned article 39.

Section 2. — Said wages shall be regarded as inclusive of meals eventually given to the workers by their respective employers.

ARTICLE III

This Order shall become effective on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 27th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **T. J. W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/53/108

Order No. 108

NEW PROVISIONS CONCERNING STAMP-DUTY

WHEREAS it is considered advisable to issue new provisions concerning the stamp-duty, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, B. M. McFADYEN Major General, Acting Zone Commander,

ORDER :

TITLE I

OBJECT AND TYPE OF DUTY AND COLLECTION PROCEDURES

ARTICLE I

The stamp-duty shall be payable on all papers on which civil and administrative, judicial and extra-judicial deeds are drawn up as well as on the writings, registers, printed matters and drawings set forth in the Tariff Annex „A“ to this Order.

For the purposes of this Order, the term „paper“ shall be understood to mean any material fit for the drawing up or reproduction of writings and drawings which may have the value of deeds or documents.

ARTICLE II

The stamp-duty shall be payable as from their very origin for deeds and writings set forth in Part I of the Tariff, and only in „case of use“ for the deeds enumerated in Part II.

For the purposes of this Order, the following shall be considered to be „cases of use“ of the deeds and writings printed matters and registers :

- 1) their presentation or production in civil proceedings before the ordinary or special Judicial Authorities and in proceedings before Administrative Authorities in jurisdictional office ;
- 2) their presentation to the Registry Office for registration ;
- 3) their insertion in public deeds.

Deeds and writings coming from abroad and which, if drawn up within the State would be liable to stamp duty as from their very origin, shall be considered to be used, in addition to the above cases, also when they are presented to a public office or when they are in any way actually employed within the State even between private parties.

Bills of exchange and other instruments used in trade and issued abroad shall be considered to be used, in addition to the cases specified in the second paragraph hereof, also when they are presented, delivered, transmitted, received, accepted, endorsed, signed as a guarantee or otherwise negotiated within the State.

Securities („titoli di rendita“), shares, bonds and other similar instruments issued by foreign States, Provinces and Communes or by trading firms or other bodies having their registered offices abroad, shall be considered to be used, in addition to the cases specified in the second and third paragraphs hereof, also when they are transferred or negotiated in any way whatsoever within the State or when they are mentioned in public or private deeds or writings, inventories excepted.

ARTICLE III

Stamp-duties are flat, graduated or proportionate.

The flat duty is levied at a single rate on deeds and writings of a given category, with regard to the nature only of such documents, and as a rule is due for each sheet.

The graduated duty is established at rates varying according to a graduation based on the value or other elements inherent in the deed or writing, or on the size of the paper.

The proportionate duty is levied at a constant percentage rate on the value of the taxable item.

ARTICLE IV

The stamp-duty shall be paid, in accordance with the indication given for each individual tariff-item, in three manners :

- 1) in the „ordinary manner“ : by using the appropriate stamped and water-marked paper referred to in Article V hereof ;
- 2) in the „extraordinary manner“ :
 - a) by the application of stamps ;
 - b) by the application of a „visto per bollo“ („certified for the purpose of stamp-duty“) ;
 - c) by the application of punched-stamps ;
- 3) „in modo virtuale“ : without physical application of a stamp or „visto per bollo“, by payment of the duty to the Registry Office or to other duly authorized Offices.

ARTICLE V

Stamped paper shall be water-marked and shall bear, impressed for each type, the amount of the duty.

Paper for bills of exchange and other instruments used in trade shall be 105 millimetres in height and 250 millimetres in width.

Each sheet of paper for other deeds and writings shall be 307 millimetres in height and 425 in width ; both sides of the sheets shall be horizontally and vertically lined so as to obtain 25 lines and a margin of one-quarter to the right and one-eighth to the left.

By an appropriate measure the Department of Finance shall determine the shape, value and the other distinctive features of stamped paper, stamps, ordinary punched stamps and of the special punched stamp to be used for the stamping of foreign securities („titoli“) and valuables.

ARTICLE VI

In respect of deeds subject to stamp-duty only in case of use, the duty shall be payable at the rate in force at the time of the use.

Deeds and writings drawn up on unstamped paper in terms of this Order and relative Annexes shall be subjected to extraordinary stamp whenever it is intended to use them for a purpose other than that for which they had been originally drawn up.

ARTICLE VII

For the purposes of application of this Order and of the Tariff annexed thereto the term „ordinary receipt“ shall be understood to mean any written declaration, even if in the form of a note or if impressed by a stamp („stampiglia“) and not signed, delivered for the total or partial

discharge from a pecuniary obligation, or any declaration or acknowledgment given for payments made, under any title whatsoever, in cash or by means of payment representing cash.

Receipts involving discharge from obligations resulting from previous written contracts subject to registration within a fixed term, or from jurisdictional measures, shall not be considered to be ordinary receipts, except those relating to profits („frutti“), rents („canoni, pigioni, affitti“) and the like, to stock-exchange contracts subject to the special duty or to bills of exchange or other instruments used in trade.

ARTICLE VIII

Whenever relationships with the State or Bodies equalized to the State for fiscal purposes are involved, the stamp-duty, notwithstanding any agreement to the contrary, shall always be payable by the other party.

ARTICLE IX

Agreements in any way contrary to the provisions of this Order, including any agreement stipulating that the duty and fines („pene pecuniarie“) for any violation are to be borne by the party responsible for such violation or for the use of the irregular deed, shall have no effect for fiscal purposes.

TITLE II

PROVISIONS GOVERNING THE APPLICATION OF STAMP-DUTIES PAYABLE IN THE „ORDINARY MANNER“

ARTICLE X

Writing off the margins or exceeding the number of lines drawn on the stamped paper referred to in the third paragraph of Article V hereof shall not be permitted. Each line shall contain a maximum of 28 syllables, except that the syllables of the various lines drawn on the same sheet may compensate each other.

In respect of deeds and writings reproduced by printing, lithography, or other similar systems of mechanical reproduction, it shall be permitted, as an exception to the provision of the foregoing paragraph, to write off the margins, save for the prohibition to exceed 28 syllables for each line and provided the number of 100 lines for each sheet is not exceeded.

It shall be permitted, however, to enter on the sheet margins any numbers, signatures and notes prescribed or allowed by Laws or Regulations.

ARTICLE XI

The following shall be prohibited :

- 1) to write and affix stamps („timbri o altre stampigliature“) on the stamp of the stamped paper ;
- 2) to use any kind of stamped paper showing alterations in the stamp, water-marking or dimensions.

ARTICLE XII

The following shall be prohibited in respect of deeds and writings for which the tariff provides the use of stamped paper only :

- 1) to use paper provided with punched stamps or ordinary stamps („marche da bollo“), except as provided for by Article XIV hereof ;
- 2) to make up in any manner whatsoever for the insufficiency of stamped paper, except in the cases expressly provided for by this Order.

TITLE III

PROVISIONS GOVERNING THE APPLICATION OF STAMP DUTIES PAYABLE IN THE „EXTRAORDINARY MANNER“

ARTICLE XIII

As to deeds and writings subject to stamp-duty from their very origin, to which the stamp is to be applied in the „extraordinary manner“, such application shall precede any signature, although cancelled or altered in any way. For registers, repertories, books and pass-books subject to stamp-duty, the application of the stamp shall precede any entry.

The provisions of the foregoing paragraph shall not apply to shares and bonds, whether final or provisional, on which the signature is printed.

ARTICLE XIV

In respect of certain categories of deeds and writings drawn up by the tax-payer himself, the Department of Finance, or — when delegated by same — the „Sovrintendenza di Finanza“, may allow that, at the request of the party concerned, the stamp-duty be paid in the „extraordinary manner“ even in cases when the use of stamped paper only is prescribed.

Such authorization may also be granted by the Registry Office when deeds or categories of deeds coming from Public Administrations are involved.

ARTICLE XV

If not otherwise provided for by the Tariff, the application and cancellation of stamps („marche da bollo“) shall be effected by the Registry Office or by the interested parties themselves.

The application of the „visto per bollo“ and of the punched stamp shall be made by the Registry Office.

ARTICLE XVI

Whenever the payment of stamp-duty in the „extraordinary manner“ substitutes, or is an alternative to, the ordinary manner, the limits established by Article X as to the total number of lines and syllables in each sheet shall be observed.

The provisions of the foregoing paragraph shall not apply to repertories, registers, books, pass-books and copies of personal service-records released by Public Administrations.

ARTICLE XVII

As to deeds and writings for which the duty may be paid by means of stamps („marche“) the application and cancellation of such stamps shall be made according to the following provisions :

- A) if the stamps are cancelled by the Registry Office, they may be affixed to any part of the sheet and must be cancelled by means of the date-stamp of the Office. In counter-foil-registers the stamps shall be affixed to each counter-foil near the separation-line from the stub so that the cancellation-stamp shall remain partially impressed on the stub ;
- B) if the stamps are cancelled by the parties concerned on signed deeds or writings, such stamps shall always be affixed at the end of the deed or writing and shall be cancelled by at least one of the signatures, written with ink or copying pencil, in part on each stamp and in part on the sheet. If the deed or writing bears no signature, the stamps may be affixed to any part of the sheet and cancelled with the date only, either written or impressed by perforation, by a stamp with thick or copying ink, in part on the sheet and in part on the stamp.

In respect of deeds or writings consisting of more than one sheet, each of them subject to duty in accordance with the tariff, the stamps shall be affixed at the beginning of the first page of each sheet, except for the last sheet, on which the stamps shall be affixed at the end of the deed or writing and shall be cancelled as provided for by the foregoing paragraph.

Whenever the document is issued by a State, Provincial or Communal Office or is drawn up before any such Office, the stamps may be affixed to any part of the sheet and may even be cancelled by applying the office stamp without date.

ARTICLE XVIII

In respect of deeds and writings coming from abroad and which must be stamped before use, the stamps shall be affixed to the first page of each sheet and shall be cancelled by the date-stamp, or by writing or impressing the date only, with the modalities referred to sub letter B) of the foregoing Article.

ARTICLE XIX

The following is hereby prohibited :

- 1) to write on the stamp as impressed by an ordinary or special punch ;
- 2) to write on the stamp, except to cancel it in such cases and in such manners as are prescribed ;
- 3) to affix stamps („marche“) which are not entire or which consist of parts of one or more stamps, and to affix stamps bearing signs of previous use ;
- 4) to affix or to cancel stamps in places or manners other than those prescribed.

TITLE IV

GENERAL PROVISIONS FOR THE APPLICATION OF STAMP-DUTIES PAYABLE IN THE ORDINARY AND IN THE EXTRAORDINARY MANNER

ARTICLE XX

It shall be prohibited to draw up on the same stamped paper, either for originals or for copies, two or more distinct deeds for which the use of stamped paper only is prescribed.

Any sheet which has already been used for a deed or writing, although containing only the title or beginning of same, may not be utilized for another deed.

As an exception to the prohibition referred to in the first paragraph hereof, the following may be written on the same stamped paper, subject to payment of the duty by means of stamps („marche“):

- a) non-ordinary receipts for amounts paid in advance for, or in settlement of, a same single credit as specified by private writings embodying obligations and for annual instalments of any kind, written at the end of the credit-document;
- b) non-ordinary receipts for amounts paid in advance for, or in settlement of, a same single credit as established by a public deed, by a sentence or other judicial measure, as well as for the relative annual instalments of any kind.

In those cases where the prohibition referred to in the first paragraph hereof does not apply and other deeds may be written after the first deed drawn up on a stamped paper, each of such deeds shall be subject to payment of the duty prescribed for it by the Tariff, except for entries made on registers each sheet of which is liable to stamp-duty.

ARTICLE XXI

As an exception to the provisions of the first and fourth paragraphs of the foregoing Article, the following may be written on the same sheet of stamped paper subject to observance of the provisions of Article X hereof:

- 1) inventories, records („processi verbali“) and other documents which are made up in several sittings;
- 2) ratifications on the deeds to which they refer;
- 3) an agent's acceptance written on the deed embodying the agency;
- 4) declarations of confirmation and of acknowledgment („asseverazione“) of the contents of a deed and declarations of conformity with the original written on a document or on a copy;
- 5) the acceptance of the assignment („cessione“) of a credit written by the debtor („debitore ceduto“) on the relative deed;
- 6) notations relating to changes and to counterdeclarations in marriage-contracts written on such contracts or on the relative copies;
- 7) „declarations of widowhood“ written on the „certificato di esistenza in vita“;
- 8) certificates of inscription, transcription and notation on the relative notes; the duplicate of notes for mortgage-inscriptions and their renewals written on the copy of the credit-instrument;
- 9) copies of the inscriptions, renewals and trascriptions constituting a single certificate („stato o certificato“) and the relative additions or alterations, even if the certificate relates to more than one person, save, in the latter case, for the provisions of the marginal note to article 41, letter a), of the Tariff;
- 10) certificates of „procuratori delle imposte“ (tax officials) written on land-registry abstracts and specifying the tax due for the property therein described; and declarations of land-registry transfers written on the documents on the ground of which such transfers were made;

- 11) abstracts released by public officials and derived from the registers of the respective offices, provided they concern one person only or several persons jointly obliged or interested in the business to which the abstracts refer ;
- 12) opinions, conclusions and decrees relating to appeals before the Jurisdictional and Administrative Authorities and certifications („visti“) and decrees of the superior Authorities concerning the resolutions and deeds of Communes and other Public Bodies ;
- 13) documents relating to the preparation of legal proceedings, certificates and certifications („attestazioni“) made on same, reports of notification written at the foot of the notified document and of the relative original, as well as orders („precetti“) entered at the foot of sentences and of instruments issued in executory form as referred to in art. 474, numbers 1 and 3, of the Code of Civil Procedure ;
- 14) the authentication or legalization of the signatures affixed to the sheet containing the signatures to be authenticated or legalized, under observance of the provisions of the first paragraph of Article X.

TITLE V

PROVISIONS GOVERNING THE APPLICATION OF STAMP-DUTIES PAYABLE „IN MODO VIRTUALE“

ARTICLE XXII

The Registry Office may authorize non-profit-earning Bodies („Enti morali“), Credit Institutes and joint-stock Companies to pay „in modo virtuale“ the duty established by articles 8 No. 1, 14, 27 and 34 of the Tariff.

For the purposes of the authorization referred to in the foregoing paragraph, the parties concerned shall file with the Registry Office an appropriate application accompanied by the following documents :

- a) a declaration signed by the legal representative of the Institute, Body or Company giving the estimated number of the deeds, documents and vouchers („buoni“) likely to be issued in the course of one year ;
- b) two sheets reproducing the impression to be made, either by stamp („a secco“) or by print, on the deeds and documents in respect of which the duty may be paid „in modo virtuale“. Such impression shall indicate the Institute, Body or Company concerned and the Registry Office by which the authorization has been granted as well as the date from which such authorization is valid.

On the grounds of the declaration filed, the Registry Office, if favourable to the granting of the declaration, shall proceed to the provisional assessment („liquidazione“) of the duty due for the period included between the date from which the authorization is valid and 31 December, dividing the relative amount in as many equal instalments as are the quarters included in such period and terminating at the end of March, June, September and December.

For the purposes of the final assessment of the duty the Institute, Body or Company shall file with the Registry Office by which the authorization has been granted, within the following January, a declaration giving, with reference to the previous year, precise details about the following :

- 1) cheques discharged ;
- 2) vouchers („buoni“) issued ;

- 3) number of sheets contained in the account-current books and in the savings-books released;
- 4) other documents issued and included in the authorization.

The Registry Office, after appropriate checking with the registers and documents hold by the Institute, Body or Company, shall proceed to the final assessment of the duty payable for the preceding year, debiting or crediting the differences to the Institute, Body or Company concerned in the quarterly instalment due on 31 March or, if necessary, in the following one.

Such assessment, calculated on the basis of a full year, shall be taken as a provisional basis for the assessment of the duty for the year in course.

The authorization referred to in this Article shall be considered granted for an undetermined period of time and may be revoked by the Administration by a notice to be served on the party concerned not later than 30 September.

If the Institute, Body or Company intend to renounce the authorization, they shall notify their intention to the Registry Office, presenting at the same time the declaration referred to in the fourth paragraph for the period from 1 January to the day on which their renunciation takes effect. The payment of the duty resulting from the final assessment shall be made within twenty days of the notification of such assessment.

ARTICLE XXIII

In respect of certain categories of deeds or writings, the Department of Finance or, on its delegation, the „Sovrintendente di Finanza“ may allow, at the request of the parties concerned, that the duty, instead of in the „ordinary“ or „extraordinary“ manner, be paid „in modo virtuale“ under an appropriate agreement, observing the provisions of the foregoing Article and of such other modalities and precautions as will be considered necessary in relation to the nature of the deeds and writings involved.

ARTICLE XXIV

The compulsory collection of stamp-duties payable „in modo virtuale“ and of any amounts due as fine („sanzione pecuniaria“) shall be governed by the provisions of the Registry Law, except as provided for by art. 45, numbers 2, 3 and 4, of the annexed Tariff in respect of penal sentences and decrees.

TITLE VI

DEEDS AND WRITINGS IN RESPECT OF WHICH THE STAMP-DUTY IS REGISTERED AS AN OUTSTANDING DEBT („PRENOTATA A DEBITO“)

ARTICLE XXV

In law-suits and proceedings before the ordinary Judicial Authorities and the special Jurisdictional Authorities in which State Administrations, Bodies considered equalized thereto for fiscal purposes or persons or Bodies benefitting by gratuitous legal counsel are interested, deeds, writings and documents drawn up or produced in the interest of the said Administrations, Bodies or persons, as well as sentences and other measures adopted by the Judge and issued at the request of same, or „ex officio“ or in their interest, may be written on unstamped paper with the limitations referred to in Articles X and XX, except that the duty shall be registered as an outstanding debt.

The provisions contained in the foregoing paragraph shall also apply to execution-proceedings.

In bankruptcy-proceedings the provisions of art. 91 of R.D. 16 March 1942, No. 267, shall apply.

ARTICLE XXVI

It shall be prohibited to use unstamped paper in law-suits and proceedings concerning persons and/or Bodies benefitting by gratuitous legal counsel if each document or copy does not contain the particulars of the decree authorizing such gratuitous legal counsel and, when deeds, documents or copies to be produced during proceedings are involved, if the purpose of such production is not given therein.

Even in cases where gratuitous legal counsel has been granted, those deeds or documents which, at the beginning of the law-suits or proceedings, in any way do not conform with the provisions of this Order shall be excluded from the benefit of registration of the stamp-duty as an outstanding debt.

Stamp-duties registered as outstanding debts in accordance with the foregoing Article may be recovered in the cases and in the manners specified by the Law concerning gratuitous legal counsel.

TITLE VII

OBLIGATIONS OF JUDGES, OFFICIALS AND PUBLIC OFFICERS AND OF THE PARTIES CONCERNED

ARTICLE XXVII

All deeds and writings of any description which in some way or another do not conform to the provisions of this Order cannot be presented in any law-suit or to any public office without prior regularization.

Bills of exchange and promissory notes („vaglia cambiari“) including those payable at sight or a certain time after sight, as well as bank-cheques shall not be considered to be „executory instruments“ („titoli esecutivi“) if they have not been regularly stamped as from their very origin or within the period of time prescribed by the law or, if they come from abroad, before they are used.

The bearer or possessor cannot exercise the rights („diritti cambiari“) inherent in the instruments if he has failed to pay the appropriate stamp-duty and the relative fine („pena pecuniaria“), except as provided for by the note to art. 8 of the Tariff.

The inefficacy as an „executory instrument“ shall be ascertained and declared by the Judges, even „ex officio“.

ARTICLE XXVIII

Magistrates of the Judicial Order and of any other Jurisdiction and their auxiliaries, officials and employees of the State, of the Province and of Communes, secretaries of Administrative Commissions and Boards of any description, public officers and arbitrators are hereby forbidden to issue measures or to perform acts within their respective functions on the presentation of, or in relation to, deeds and writings, books and registers which do not conform to the provisions of this Order.

In case of justified necessity and urgency, the Judge may only take such action as is necessary to prevent the removal or deterioration of the things concerned, without proceeding to further declarations, and shall retain in the office („cancelleria“) the deed, writing or register which does not conform to the provisions of this Order in order to advise thereof the Registry Office without delay.

In any other case the officials of judicial „cancellerie“ and „segreteria“ and in general, any Magistrate's auxiliary as well as administrative officials are bound to report to the Regi-

stry Office any violation committed in relation to the deeds which are presented to them and shall forward to such Office said deeds and writings.

Notaries, „avvocati“ and „procuratori legali“ and stock-brokers are likewise forbidden to transcribe or mention in their office-papers deeds and documents not conforming to the provisions of this Order as well as foreign instruments not bearing indication of the duty paid and of the Registry Office by which it has been collected.

The prohibitions embodied in this Article shall not apply to penal proceedings and to the material description in inventories or in other conservative documents concerning deeds and writings not conforming to the provisions of this Order, except that such deeds and writings shall be transmitted to the Registry Office for the purpose of ascertaining the violation.

In respect of bank-cheques which are not properly stamped owing to the drawee's lack or unavailability of funds, the protest may be drawn up without any prejudice, however, to the provision of the note to art. 8 of the Tariff.

ARTICLE XXIX

Notaries, Bailiffs and Communal Secretaries shall mention, in the protest-notes relating to bills of exchange and other instruments used in trade, the amount of stamp-duty paid for such instruments and, when the latter are provided with stamps („marche da bollo“) or with a „visto per bollo“, they shall also mention the Office which has cancelled the stamps or affixed the „visto“ and the relative date.

TITLE VIII

PROVISIONS RELATING TO DISPUTES AND VIOLATIONS

ARTICLE XXX

Appeals by administrative procedure on questions relating to the application of the duties and additional duties provided for by this Order shall be decided upon by the „Sovraintendenza di Finanza“. If the amount of the duties and additional duties in dispute exceeds Lire 50,000 appeal may be made against such decisions to the Department of Finance within 30 days of the relative notification.

No appeal against the said decisions may be filed with the Judicial Authorities after six months from the notification of the decision of the „Sovraintendenza“ or, if appeal has been made within the established term, to the Department, from the notification of the latter's decision.

Appeal „in revocation“ may be made against the decisions of the Department and against the final decisions of the „Sovraintendenza di Finanza“ for errors in fact or calculation and in the cases provided for by art. 395, Nos. 2 and 3, of the Code of Civil Procedure.

The appeal shall be filed within a term of 60 days from the notification of the decision or, respectively, from the date on which the falsity has been discovered or the document has been recovered.

ARTICLE XXXI

If the action before the Judicial Authorities has been started without prior appeal by administrative procedure, or before expiry of the term of 90 days from the presentation of such appeal, the Administration may not be condemned to reimbursement of the relative legal expenses although it may have lost the law-suit.

ARTICLE XXXII

The lack or insufficiency of stamp shall not be considered a violation of this Order when it is proved that the former or the latter have been caused solely by the impossibility to obtain the necessary stamps („marche“) or stamped paper, provided this circumstance appears from the context of the deed and same is presented to the Registry Office for regularization within 3 days of the date on which the impossibility referred to in the said deed has ceased to exist.

ARTICLE XXXIII

The following shall be jointly and severally answerable for the violations of this Order :

- 1) all parties signing, receiving, accepting or negotiating deeds, writings, bills of exchange and other negotiable instruments not conforming to the provisions of this Order, or transcribing or mentioning them in other deeds or writings.
- 2) Any persons using, in terms of Article II, a document or writing not subject to stamp-duty from its origin without first having it stamped as prescribed.

The persons specified in Article XXVIII, if failing to abide by the obligations or prohibitions imposed on them by the said Article, shall be jointly and severally answerable with the parties concerned for violations relating to deeds or writings presented to them for the performance of their functions.

With the exception of bills of exchange and of the other instruments used in trade — in respect of which the provisions of Article XXVII, second, third and fourth paragraphs, shall remain unchanged — the party receiving a deed or writing not conforming to the provisions of this Order and in the drawing up of which it has not participated shall be exempt from any responsibility for the violations committed if, within 15 days of the date of receipt, it submits the document to the Registry Office for regularization by simple payment of the duty. In this case the „Procuratore del Registro“ shall ascertain the violation only in respect of the transgressors.

ARTICLE XXXIV

As to deeds of any kind drawn up by officials of the Finance Administration in the discharge of their functions and by officials of the „Ufficio Tavolare“, the penalties incurred for violations of this Order shall be imposed only on the official who has drawn up the deed. If the deed has been drawn up by more officials, all of them shall be jointly and severally answerable.

TITLE IX

PENALTIES

ARTICLE XXXV

The Magistrates and other persons referred to in Articles XXVIII and XXIX failing to abide by the obligations or prohibitions imposed on them by this Order and by the annexed Tariff shall be liable to a fine („pena pecuniaria“) from Lire 500 to Lire 1,000.

ARTICLE XXXVI

Any person drawing up deeds and writings, in respect of which the duty is due as from their origin, without paying the duty or paying an insufficient duty, shall be liable to a fine from Lire 1,000 to Lire 10,000 for each deed.

The same penalty shall apply to any person using, without prior payment of the appropriate duty, deeds and writings not subject to stamp-duty as from their origin but which are not absolutely exempt.

In respect of violations relating to bills of exchange and other instruments used in trade and to deeds and writings liable to receipt-duty, the fine shall be from fifty to one hundred times the amount of the unpaid duty, with a minimum of Lire 300.

ARTICLE XXXVII

In cases where payment of the duty „in modo virtuale“ is allowed, the following penalties shall apply ;

- a) for failure to present, or for delay in presenting, the declaration, an additional duty equivalent to six tenths of the duty ;
- b) for an untrue declaration, an additional duty equivalent to six fifths of the duty evaded ;
- c) for any payment made after the twentieth day from the time-limit established for payment, an additional duty equivalent to 12% of the duty.

The same provisions shall apply to violations relating to the duties which, under the Tariff, are payable only „in modo virtuale“ on the grounds of a declaration.

The additional duties referred to in the foregoing paragraphs, except that for false declaration, shall be reduced to one tenth of their respective amounts if payment is made not later than sixty days from expiry of the term prescribed.

ARTICLE XXXVIII

Apart from the cases provided for by the foregoing Articles, any person failing to abide by the obligations, prohibitions or provisions of this Order and of the annexed Tariff shall be liable to a fine from Lire 500 to Lire 5,000 for each violation.

ARTICLE XXXIX

As to deeds and writings violating the provisions on stamp-duty, beside the additional duties and fines contemplated by the foregoing Articles, there shall always be due the unpaid stamp-duty or the supplement thereof at the rate in force at the time of ascertainment of the violation.

The regularization of the deeds and writings not conforming to the provisions of this Order shall be effected by the Registry Office only, which shall enter the amount of the fine collected on the regularized document.

ARTICLE XL

In cases of falsification, forgery and/or alteration of stamped documents („valori bollati“), punched stamps or certifications relating to payment of stamp-duties „in modo virtuale“, the fines and additional duties established by this Order for failure to pay the duty, when same is due, shall be applicable in addition to the punishments provided for by the Penal Code.

The punishments established by art. 466 of the Penal Code shall also be applicable in respect of any person holding for sale or using or selling stamped paper, stamps or other stamped documents previously used.

The provisions of the first paragraph hereof shall also apply in the case provided for by the foregoing paragraph when it has been ascertained by the sentence that the stamped document has been ascertained by the sentence that the stamped document has been previously used.

TITLE X

COMPETENCE TO ASCERTAIN VIOLATIONS

ARTICLE XLI

The ascertainment of violations referred to in this Order, the application of penalties and the disposal of the relative disputes shall be governed by the provisions of Law 7 January 1929, No. 4.

ARTICLE XLII

For the purposes of articles 31 and 34 of Law 7 January 1929, No. 4, the violations of this Order, even if constituting an offence („reato“), shall also be ascertained by such officials and employees of the Finance Administration and of the Offices under same as are designated for such purpose and are provided with a special identity document. Ascertainments made in the premises of the said Offices may be carried out by any official or employee serving therein.

All persons who, under existing laws or regulations, must keep stamped books or registers or preserve documents subject to stamp-duty as well as the persons specified in articles XXVIII and XXIX, shall be obliged to exhibit to the officials and employees referred to in the foregoing paragraph and to officers and agents of the Fiscal Police („Polizia Tributaria“) all books, registers, deeds and writings concerning their activities or functions.

The obligation referred to in the foregoing paragraph shall not apply to deeds and writings held by the persons specified in articles 351 and 352 of the Code of Penal Procedure, provided such deeds and writings refer to matters in respect of which, in terms of the aforesaid articles, such persons would be entitled to abstain from giving evidence as witnesses.

Notaries, however, shall in any event be obliged to exhibit public deeds and authenticated private writings, with the exception of deeds confirming receipt of secret wills and of records concerning the deposit of holograph wills.

The officials and employees referred to in the first paragraph hereof as well as the officers and agents of the Fiscal Police shall be obliged to keep the office-secret on the contents of any deeds examined by them in the discharge of their functions.

ARTICLE XLIII

Violations of the provisions of this Order shall be ascertained by a record to which the deeds, writings, books and registers proving the violations shall be attached.

When, for any reason whatsoever, it is impossible to attach such deeds, writings and/or registers to the record, the latter shall mention this particular circumstance.

The tax-payer intending to retain the deeds, writings, books and registers which should be attached to the record of ascertainment shall deposit, at the time when he is charged with the violation, an amount equivalent to the duty and to the minimum fine („pena pecuniaria“) established by the law for the violation relating to each document retained.

The authority ascertaining the violation shall give particulars, in the relative record, of such deposit and of the signature or initials affixed to the papers retained by the tax-payer

The books set forth in the first part of art. 25 of Law 7 January 1929, No. 4, shall be left in the possession of the tax-payer if the latter declares that they are necessary for his commercial or industrial activities, subject, however, to the provisions of paragraph second and third of said art. 25.

The tax-payer shall keep unaltered and, at the request of the „Sovrintendenza di Finanza“ or of the Judicial Authorities, shall present at any time the deeds, writings, books and registers left to him in terms of the foregoing paragraphs.

If he fails to present them, or presents them altered, the facts stated in the record shall be considered true; there shall be no change to the penalties established by art. 28 of Law 7 January 1929, No. 4.

ARTICLE XLIV

The amounts collected as fines in terms of this Order shall be apportioned in accordance with existing laws after deduction of 10% for collection expenses.

TITLE XI

ACTION BARRED BY LAPSE OF TIME (PRESCRIPTION)

ARTICLE XLV

The action of the State for the collection of duties, additional duties and fines provided for by this Order shall be time-barred („si prescrive“) after five years from the day on which the duty should have been paid.

The fact that the right of the State to collect the duty, additional duty and fine has become time-barred shall not authorize the use or production of the deeds and writings violating this Order without actual payment of the appropriate duty.

The tax-payer's action for restitution of the duties paid „in modo virtuale“ and of the relative additional duties and fines shall be time-barred after five years from the day on which payment has been made.

Duties paid in the „ordinary“ or „extraordinary“ manner shall not be reimbursed, except as provided for by the note to art. 17 of the Tariff and except in the case of forms already punch-stamped and no longer utilizable owing to the subsequent issuance of Laws or Regulations; in the latter case the claim for reimbursement shall be presented to the „Sovrintendenza di Finanza“, under penalty of forfeiture („decadenza“) of the reimbursement-right, within one year of the effective date of such Laws or Regulations.

TITLE XII

SALE OF STAMPED DOCUMENTS („VALORI BOLLATI“)

ARTICLE XLVI

The sale of stamped documents („valori bollati“) to the public may be carried on only by the persons and Offices authorized thereto by an appropriate decree of the Finance Administration. Such persons and Offices shall be entitled to the following commissions:

A) monopoly-goods sellers:

a) up to Lire 15,000,000 of stamped documents withdrawn during the year: Lire three per cent;

b) on amounts withdrawn in the same year in excess of Lire 15,000,000: Lire two per cent.

B) „cancellieri“ and bailiffs:

a) up to Lire 15,000,000 of stamped documents withdrawn during the year: „centesimi“ twenty five per cent;

b) on amounts of stamped documents withdrawn in the same year in excess of Lire 15,000,000: „centesimi“ fifty per cent.

C) distributions other than those indicated in letters A) and B) above:

a) up to Lire 15,000,000 of stamped documents withdrawn during the year: Lire two per cent;

b) on amounts withdrawn in the same year in excess of Lire 15,000,000: Lire one per cent.

Persons and Bodies entitled to a commission who, under existing law provisions, may withdraw stamped documents directly from the Registry Office and from the Bodies authorized to effect the relative distribution shall receive the commission specified under letter C) hereof.

Persons authorized to sell stamped documents to the public shall be obliged to constantly keep the stocks established by the authorization decree and to satisfy fully and without delay, within the limits of such stocks, any request for purchase of stamped documents made to them by the public.

TITLE XIII

TRANSITORY AND FINAL PROVISIONS

ARTICLE XLVII

Except as provided for by Tariff „A“ and by Table „B“ appended to this Order, exemptions from stamp-duties and reductions of graduated or proportionate stamp-duties established by other laws without any time-limit or for a period of more than five years shall cease to be effective by operation of law on expiry of the term of five years from the date on which the exemption or reduction has started. In any event the privilege shall not cease before 31 December of the year following the coming into force of this Order.

The flat duties provided for by special laws are hereby increased to the same rate as that of those established for deeds of the same nature by Tariff Annex „A“ to this Order.

The provisions of the foregoing paragraphs shall not apply to those cases for which special laws provide for a duty substituting or including the stamp-duty.

Exemptions and reductions established by Internations Agreements and/or Conventions or by Laws issued for the implementation thereof shall remain in force.

ARTICLE XLVIII

The provisions of this Order shall apply to deeds drawn up („posti in essere“) after 31 July 1953.

In respect of persons or Bodies who, on the above mentioned date, are already benefitting by payment of the duty „in modo virtuale“ on the grounds of a declaration or of a lumpsum

agreement („abbonamento“) the assessment („liquidazione“) of the duty shall be made by taking into account the rates resulting from the old and from the new Tariff for the period during which they have been respectively in force.

ARTICLE XLIX

Stamped paper — excluding that for bills of exchange — as well as forms, books and registers already stamped in the „extraordinary“ manner which, on the coming into force of this Order, are entirely blank, or, if used, have blank sheets, may, within 31 December 1953, be completed up to the amount of duty due at the rate as established by the Tariff by means of stamps („marche“) to be affixed and cancelled by the parties concerned in the manners set forth in Article XVII.

ARTICLE L

Until further provisions are issued, the provisions of Articles II, second paragraph, number 1, and XXVIII of this Order concerning the presentation or production of deeds and documents before the Judicial Authorities shall be applicable at the time when the Judge issues a measure on the grounds of the said deeds and documents.

During the inquiry phase („istruzione della causa“) of the „cognizance proceedings“ the provisions of the foregoing paragraph shall be applicable whenever the Judge issues a measure on the deeds and documents and, in any other case, at the time when the law-suit is transferred from the Inquiry Judge to the Bench („collegio“) in terms of art. 189 of the Code of Civil Procedure and, in proceedings before the „Pretere“, at the time when the „discussion hearing“ is fixed in accordance with art. 2 of R. D. 18 December 1941, No. 1368.

ARTICLE LI

Tariff Annex „A“ and Table Annex „B“ to this Order shall be deposited at the Directorate of Legal Affairs, Allied Military Government, at the „Sovrintendenza di Finanza“, at the „Ufficio del Bollo“, at the Office of the Zone President and at the Chamber of Commerce, Industry and Agriculture of Trieste, where they may be freely inspected by any person concerned.

ARTICLE LII

This Order shall become effective on the date of its publication in the Official Gazette and shall be operative as from 1 August 1953.

Dated at TRIESTE, this 31st day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for **B. M. McFADYEN**

Major General

Acting Zone Commander

Ref. : LD/A/53/119

Administrative Order No. 51

APPOINTMENT OF A MAGISTRATE

WHEREAS the magistrate Dr. Alfredo PASCIUCCO has been placed at the disposal of the Allied Military Government for service in that part of the Free Territory of Trieste administered by the British-United States Forces,

WHEREAS there is a vacancy at the local Tribunal,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

1. The magistrate Dr. Alfredo PASCIUCCO is hereby assigned to the Tribunal of Trieste as Judge.
2. This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 24th day of July 1953.

H. R. EMERY

Colonel GS

Chief of Staff

for T.J.W. WINTERTON

Major General

Zone Commander

Ref.: LD/B/53/54

Administrative Order No. 52

APPOINTMENT OF THE PRESIDENT AND OF THE NEW BOARD OF DIRECTORS OF THE TRIESTE INDUSTRIAL PORT

WHEREAS it is necessary to appoint the President and the new Board of Directors of the Trieste Industrial Port,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

1. — Pursuant to Article IV letter (a) of Order No. 66 dated 18 April 1953, Avv. Bruno Forti is hereby confirmed in his Office of President of the Trieste Industrial Port.

2. — The following persons are hereby appointed members of the new Board of Directors of the Trieste Industrial Port:

- | | |
|-------------------------------------|--|
| 1) AMG Comptroller | representative of the Allied Military Government |
| 2) Dott. Vincenzo CAFFARELLI | representative of the Directorate of Finance & Economics, AMG |
| 3) Dott. Alceste SILVI ANTONINI | representative of the Directorate of Finance & Economics, AMG |
| 4) Eng. Ernesto DE PETRIS | representative of the Directorate of Interior, AMG |
| 5) Avv. Oreste PIEROTTI | representative of the Zone President |
| 6) Dott. Antonio GIUPPANI | representative of the Finance Superintendent |
| 7) Dott. Eng. Aldo ANDREOCCI | representative of the „Ispettorato Generale Genio Civile and U.S.V.S.“ |
| 8) Dott. Eng. Alessandro ALESSANDRI | representative of the Railway Administration |
| 9) Dott. Paolo de KLODIO | representative of Harbour Master's Office |
| 10) Dott. Eng. Matteo EULAMBIO | representative of the Province of Trieste |

- | | |
|------------------------------------|---|
| 11) Eng. Raimondo VISINTIN | representative of the Commune of Trieste |
| 12) Comm. Eng. Italo BONAZZI | representative of the Chamber of Commerce, Industry and Agriculture |
| 13) Dott. Rodolfo BERNARDI | representative of the „Magazzini Generali“ |
| 14) Dott. Eng. Umberto JURIS | representative of the Ship-owners |
| 15) Dott. Eng. Ugo CROVETTI | representative of the Industrialists' Association |
| 16) Dott. Arrigo MICHELI | representative of the Trade Unions |
| 17) Dott. Eng. Massimo LEVI | representative of the „Ufficio del Genio Civile“ |
| 18) Dott. Eng. Giuseppe TRIVELLATO | representative of the „U.S.V.S.“ |
| 19) Dott. Eng. Bruno SERGAS | representative of the Small Industries Association. |

3. — This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 25th day of July 1953.

H. R. EMERY
Colonel GS
Chief of Staff
for **T. J. W. WINTERTON**
Major General
Zone Commander

Ref.: LD/B/53/45

Administrative Order No. 53

AUTHORITY FOR ADDITION OF SURNAME

WHEREAS Dr. UNTERWEGER Rodolfo of Rodolfo and of Andreina Pozzù, born at Fiume on 17 January 1915 and residing in Trieste, Via S. Nicolò 21, has complied with the Law formalities required to obtain the addition of the surname „VIANI“ to his own surname and has further requested that the addition be valid also in respect of his wife Pirnet Tullia of Rodolfo and his minor children Adele and Terzo, according to the authority granted to him by the Director of Legal Affairs on 19 December 1952, and

WHEREAS said person has now made application in order that the requested addition of surname be effected, and

WHEREAS the provisions of Titolo VIII Chapter I of R. D. No. 1238 of July 9, 1939 on the Rules and Regulations of the Civil Status have been complied with and no objections have been raised,

NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,

ORDER:

1. — The surname „VIANI“ is hereby added to that of Dr. UNTERWEGER Rodolfo and said addition is valid also in respect of his wife Pirnet Tullia and his minor children Adele and Terzo.

2. — The applicant will provide for the inscription of this Order in the proper register of births and the annotation at the foot of the deeds themselves, according to the existing Law.

3. — This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 25th day of July 1953.

H. R. EMERY
Colonel GS
Chief of Staff
for **T. J. W. WINTERTON**
Major General
Zone Commander

Ref.: LD/B/53/48

Notice No. 44

MINIMUM WAGES FOR THE PERSONNEL EMPLOYED BY ENTERPRISES RUNNING ITINERANT SHOWS NOT MEMBERS OF CATEGORY ASSOCIATIONS

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order N. 63 dated 1 December 1947 has issued, in respect of personnel employed by enterprises running itinerant shows (entertainment parks, circuses, etc.) not members of category associations, or not subject to collective contracts, the following Award :

L O D O

ARTICOLO 1

Il lodo arbitrale pubblicato con l'Avviso N. 6 sulla Gazzetta Ufficiale di data 11 febbraio 1950, è richiamato in vigore con effetto dal 1° giugno 1953.

Il trattamento economico del personale in premessa è quindi il seguente :

Operaio specializzato (capo operaio).....	L. 332	giorn.
„ qualificato	„ 298	„
„ comune (manovale specializzato)	„ 258	„
Manovale comune	„ 192	„

ARTICOLO 2

I minimi previsti nell'articolo precedente s'intendono ridotti del 10% per il personale di età superiore ai 18 anni e non superiore ai 20, e del 30% per il personale di età sino ai 18 anni.

ARTICOLO 3

A far tempo quindi dalla stessa data si intendono pure richiamati in vigore gli articoli 3 e 4, sempre dello stesso lodo e concernenti il primo l'orario di lavoro e le maggiorazioni per il lavoro straordinario, il secondo la gratifica natalizia.

ARTICOLO 4

Ai dipendenti in premessa sarà pure corrisposta l'indennità di contingenza, nella misura, nella forma e con le eventuali modificazioni previste per i lavoratori dell'industria.

ARTICOLO 5

Il presente lodo verrà a scadere il 30 aprile 1954. Sarà considerata legittima una richiesta di revisione in data anteriore, solamente in presenza di modificazioni del trattamento economico concernente in genere i lavoratori disciplinati dai contratti del settore industriale.

Trieste, 25 maggio 1953.

Letto, confermato e sottoscritto.

Il Presidente : Sgd. Walter LEVITUS

I Componenti : „ Bruno MARI

„ Claudio BENUSSI

„ Renato CORSI

„ Guido BORZAGHINI

I Consulenti tecnici : „ Egidio FURLAN

„ Giovanni d'ELIA

Ratificato : 20 giugno 1953

Sgd. : E. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS

for **Dr. Eng. E. de PETRIS**

Chief, Department of Labor

Ref. : LD/C/53/41

Notice No. 45

MINIMUM WAGES FOR PERSONNEL IN THE EMPLOY OF FIRMS, OPERATING MOTOR-TRUCK GOODS TRANSPORT SERVICES FOR ACCOUNT OF THIRD PARTIES

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order No. 63 dated 1 December 1947 has issued in respect of personnel in the employ of firms, operating motor-truck goods transport services for account of third parties, not members of Trade Unions of the category associations, the following Award :

L O D O

ARTICOLO UNICO

L'efficacia del lodo pubblicato con l'Avviso n. 42, sulla Gazzetta Ufficiale di data 21 giugno 1952, si intende prorogata sino al 30 aprile 1954.

Sarà considerata legittima una revisione del presente lodo anteriore alla scadenza prevista, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato dal contratto di categoria.

Letto, confermato e sottoscritto.

Trieste, 26 maggio 1953.

Il Presidente : Sgd. Walter LEVITUS

I Componenti : „ Aldo CHERINI

„ Antonio ONOFRI

„ Renato CORSI

„ Guido BORZAGHINI

I Consulenti tecnici : „ Egidio FURLAN

„ Giovanni POLI

Ratificato : 20 giugno 1953

Sgd. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS

for **Dr. Eng. E. de PETRIS**

Chief, Department of Labour

Ref. : LD/C/53/42

Notice No. 46

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY PRIVATE EDUCATIONAL INSTITUTES

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order N. 63 dated 1 December 1947 has issued in respect of personnel employed by private educational institutes, not affiliated to Trade Unions of the category or not subject to collective contracts, the following Award:

L O D O

ARTICOLO 1

L'efficacia del lodo pubblicato con l'Avviso N. 51 sulla Gazzetta Ufficiale dd. 21/7/52 s' intende prorogata sino al 30 aprile 1954 con le modificazioni indicate negli articoli che seguono.

ARTICOLO 2

A partire dal 1° luglio 1953 la tabella per la retribuzione oraria per il personale insegnante prevista dall'art. 2 del lodo citato in premessa s' intende sostituita dalla seguente:

PERSONALE INSEGNANTE

Ruolo A — (Scuole medie superiori)

Laureato abilitato	L. 406 orarie
„ non abilitato	„ 343 „
Non laureato abilitato	„ 318 „
„ „ non abilitato.....	„ 254 „

Ruolo B — (Scuole medie inferiori)

Laureato abilitato	L. 318 orarie
„ non abilitato	„ 254 „
Non laureato abilitato	„ 229 „
„ „ non abilitato.....	„ 191 „

Ruolo C — (Ins. di musica, canto, disegno, call., stenogr. e fisica)

Provvisi di titolo di studio di scuola media sup.:

Abilitati	L. 229 orarie
Non abilitati	„ 191 „

Sprovvisi di titolo di studio di scuola media sup.:

Abilitati	L. 127 orarie
Non abilitati	„ 102 „

Ruolo D — (Ins. element. di datt., di lavori femminili e di ec. dom.)

Provvisi di titolo di scuola media sup.:

Abilitati	L. 204 orarie
Non abilitati	„ 127 „

Sprovvisi di titoli di studio di scuola media sup.:

Abilitati	„ 127 „
Non abilitati	„ 102 „

ARTICOLO 3

A partire dalla stessa data la tabella dell'indennità di contingenza prevista nell'art. 3 pure del lodo citato in premessa s'intende sostituita dalla seguente :

Personale amministrativo

		giorn.	mens.
Impiegati d'ordine	Uomini	L. 671	L. 17.446
	Donne	„ 580	„ 15.080

Personale non impiegatizio

Bidelli e custodi	L. 566	L. 14.716
Donne di pulizia	„ 549	„ 14.274

ARTICOLO 4

Sarà ammessa una revisione del presente lodo anteriore alla predetta scadenza, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico dei lavoratori di analoga categoria.

Letto, confermato e sottoscritto.

Trieste, 30 maggio 1953.

Il Presidente : Sgd. Walter LEVITUS

I Componenti : „ Adriano VOUCH

„ Raoul PACCO

„ Renato CORSI

„ Guido BORZAGHINI

I Consulenti tecnici : „ Nicolò PASE

„ Giovanni POLI

Ratificato : 20 giugno 1953

Sgd. : E. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS

for **Dr. Eng. E. de PETRIS**

Chief, Department of Labour

Ref. : LD/C/53/43

Notice No. 47

MINIMUM WAGES FOR PERSONNEL IN THE EMPLOY OF FIRMS RUNNING PETROL DISTRIBUTION SERVICES FOR MOTOR-CARS AND MOTORCYCLES

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order No. 63 dated 1 December 1947 has issued in respect of personnel in the employ of firms running petrol distribution services for motor-cars and motorcycles, not members of category associations or not subject to collective contracts, the following Award :

L O D O :

ARTICOLO 1

L'efficacia del lodo pubblicato con l'Avviso n. 43 sulla Gazzetta Ufficiale di data 21 luglio 1952, integrato dal lodo pubblicato con l'Avviso n. 3 sulla Gazzetta Ufficiale di data 11 febbraio 1953, si intende prorogata sino al 30 aprile 1954 con la modificazione indicata nell'articolo che segue.

ARTICOLO 2

A partire dal 1° giugno 1953 l'indennità di contingenza indicata nell'articolo 1 del primo lodo sopra nominato, va modificata come segue :

Personale addetto alle stazioni di servizio

Capo operaio	L. 88.75 orarie
Addetto al servizio lavatura e ingrassatura	L. 87.— orarie
Addetto alla vendita sul piazzale	L. 4.137.— settimanali

Personale addetto alle stazioni di rifornimento e ai chioschi

Addetto alla vendita sul piazzale	L. 4.137.— settimanali
---	------------------------

ARTICOLO 3

Sarà considerata legittima una richiesta di revisione di data anteriore a quella prevista all'articolo 1, solamente nel caso in cui avesse a subire modificazioni il trattamento economico di analoghe categorie di lavoratori.

Letto, confermato e sottoscritto.

Trieste, 27 maggio 1953.

Il Presidente: Sgd. Walter LEVITUS
I Componenti: „ Egone de BASEGGIO
„ Enrico BISSALDI
„ Renato CORSI
„ Guido BORZAGHINI
I Consulenti tecnici: „ Egidio FURLAN
„ Giovanni POLI

Ratificato : 20 giugno 1953

Sgd. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS
for **Dr. Eng. E. de PETRIS**
Chief, Department of Labour

Ref.: LD/C/53/44

Notice No. 48

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY ROWING CLUBS AND TRIESTE SAILING CLUB (SOCIETA' TRIESTINA DELLA VELA)

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order No. 63 dated 1 December 1947 has issued in respect of personnel employed by Rowing Clubs and Trieste Sailing Club (Società Triestina della Vela), the following award:

L O D O

ARTICOLO 1.

A partire dal 1° giugno 1953, la tabella dell'indennità di contingenza prevista dall'art. 2, del lodo pubblicato con l'Avviso N. 85 sulla Gazzetta Ufficiale dd. 31 dicembre 1952 s'intende sostituita dalla seguente:

	Giorn.	Mens.
Custode e carpentiere	L. 447	L. 11.622
Primo marinaio	„ 447	„ 11.622
Secondo marinaio	„ 434	„ 11.284
Aiuto custode - carpentiere	„ 426	„ 11.076
Aiuto marinaio e uomo di fatica	„ 419	„ 10.894

ARTICOLO 2

L'efficacia del lodo pubblicato con l'Avviso N. 85 sulla Gazzetta Ufficiale dd. 31 dicembre 1952, s'intende prorogata sino al 31 dicembre 1953, tenuto naturalmente conto della modificazione contenuta nell'articolo precedente.

ARTICOLO 3

Sarà considerata legittima una richiesta di revisione del presente lodo, presentata in data anteriore alla scadenza prevista nell'articolo 2, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico previsto per analoghe categorie di lavoratori.

Letto, confermato e sottoscritto.

Trieste, 29 maggio 1953.

Il Presidente: Sgd. Walter LEVITUS

I Componenti: „ Leo BATTINO

„ Silvio DOLLINAR

„ Renato CORSI

„ Guido BORZAGHINI

I Consulenti Tecnici: „ Nicolò PASE

„ Giovanni POLI

Ratificato: 20 giugno 1953

Sgd.: E. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS

for **Dr. Eng. E. de PETRIS**

Chief, Department of Labour

Ref.: LD/C/53/45

Notice No. 49

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY ADRIACO YACHT CLUB

NOTICE is hereby given that the Minimum Wages Arbitration Board established pursuant to Order N. 63 dated 1 December 1947, has issued in respect of personnel employed by Adriaco Yacht Club, the following award:

L O D O

ARTICOLO UNICO

L'efficacia del lodo pubblicato con l'Avviso N. 86 sulla Gazzetta Ufficiale dd. 31 dicembre 1952, s'intende prorogata sino al 30 settembre 1953.

Letto, confermato e sottoscritto.

Trieste, 28 maggio 1953.

Il Presidente: Sgd. Walter LEVITUS

I Componenti: „ Arrigo LETTIS

„ Bruno PANGRAZI

„ Renato CORSI

„ Guido BORZAGHINI

I Consulenti tecnici: „ Nicolò PASE

„ Giovanni POLI

Ratificato: 20 giugno 1953

Sgd.: E. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 21st day of July 1953.

Avv. WALTER LEVITUS

for **Dr. Eng. E. de PETRIS**

Chief, Department of Labour

Ref.: LD/C/53/46

Notice No. 50

COMPILATION OF TEXT-BOOKS FOR SCHOOLS WITH SLOVENE TEACHING LANGUAGE

The Office of Education, Allied Military Government, has opened, by measure dated 13 July 1953, a competition for the compilation of the following text-books for Schools with Slovene teaching language of the Zone:

- 1) Geography for Inferior Intermediate Schools („scuole medie inferiori“) and for Professional Training Schools („scuole d'avviamento professionale“) — Part I;
- 2) geography for Inferior Intermediate Schools and for Professional Training Schools — Part II;
- 3) geography for Inferior Intermediate Schools and for Professional Training Schools — Part III;
- 4) song-book („canzoniere“) for the Teachers Training School („Istituto Magistrale“), for the Inferior Intermediate Schools and for the Elementary Schools;
- 5) technology for Professional Training Schools.

The competitors must submit their typewritten texts to the Office of Education, Allied Military Government, Via del Pesce No. 4, Trieste, within 12.00 hrs of 15 September 1953.

The interested persons may inspect the announcement opening the above competition at the Office of Education, at the „Sovrintendenza Scolastica“ or at the Offices of the Principals and Secretaries of the schools concerned.

TRIESTE, this 27th day of July 1953.

Prof. GIUSEPPE FADDA

Chief, Office of Education

Ref.: LD/C/53/47

BRITISH MILITARY GOVERNMENT
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