

ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE
FREE TERRITORY OF TRIESTE



OFFICIAL GAZETTE

VOLUME II

No. 4 - 11 February 1949

Published by the A. M. G. F. T. T. under the Authority of the Commander
British - United States Forces Free Territory of Trieste.

ALLIED MILITARY GOVERNMENT
British - United States Zone - Free Territory of Trieste

Order No. 20

AMENDMENT TO THE STATUTE OF THE UNIVERSITY OF TRIESTE

WHEREAS it is deemed advisable and necessary to amend the Statute of the University of Trieste in order to include in the Administrative Council of said University a representative from the Provincial Administration,

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

AMENDMENT TO ARTICLE 10 OF THE STATUTE OF THE UNIVERSITY OF TRIESTE

Article 10 of the Statute of the University of Trieste, approved by Order No. 217, dated 2 June 1948, is hereby amended to include, among the members of the Administrative Council, a representative of the Province of Trieste.

ARTICLE II

EFFECTIVE DATE

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

Dated at TRIESTE, this 31st day of January 1949.

Ref.: LD/A/48/370

RIDGELY GAITHER
Brigadier General, U. S. Army
Director General, Civil Affairs

Order No. 21

PROVISIONS RELATING TO STATE DUTIES AND INCEPTION OF AN EXTRA-CHARGE ON ADMITTANCE-TICKETS TO PERFORMANCES, ENTERTAINMENTS AND SPORT EVENTS

WHEREAS it is deemed advisable to modify State duties and to introduce an extra-charge („sopraprezzo“) on admittance-tickets to performances, entertainments and sport events in that Zone of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Section 1. — Section 1 of Article I of Order No. 200 dated 14 April 1948, is hereby repealed and substituted by the following:

„The State duty on gross receipts derived from cinema performances however and whenever offered to the public (including those given in clubs and private halls) shall be as follows:

„on admittance fees (exclusive of State duty) not exceeding L. 51.....	15%
„on admittance fees (exclusive of State duty) exceeding L. 51 and not exceeding L. 101	30%
„on admittance fees (exclusive of State duty) exceeding L. 101 and not exceeding L. 150	40%
„on admittance fees (exclusive of State duty) exceeding L. 150.....	50%“

Section 2. — Section 2 of Article I of Order No. 200, dated 14 April 1948, is hereby repealed and substituted by the following:

„The State duty on cinema performances combined with additional entertainments „however and whenever offered to the public (including those given in clubs and private halls) „shall be as follows:

„on admittance fees (exclusive of State duty) not exceeding L. 51.....	15%
„on admittance fees (exclusive of State duty) exceeding L. 51 and not exceeding L. 101	20%
„on admittance fees (exclusive of State duty) exceeding L. 101 and not exceeding L. 150	30%
„on admittance fees (exclusive of State duty) exceeding L. 150.....	40%“

ARTICLE II

The fraction of less than 5 „centesimi“ to be rounded off to 5 „centesimi“ under Art. 4 of R. D. 2 October 1924, No. 1589, for the benefit of impresarios or operators („esercenti“), is hereby increased, as to cumulative prices showing fractions of a lira, to a full lira.

ARTICLE III

On all Sundays between 1 January 1949 and 31 March 1949 as well as on 1 and 6 January, 11 February and 19 March 1949, an extra-charge shall be collected at the rates hereinafter specified on every ticket for admittance to premises where entertainments or any other public performances liable to State duty are given, including sport events with or without betting arrangements:

On ticket up to 50 Lire (inclusive of State duty)	extra-charge L. 5.
from over 50 up to 200 Lire	extra-charge L. 10.
over 200 Lire.....	extra-charge L. 20.

The above extra-charge shall be exempt from State duty and Turnover tax.

ARTICLE IV

The extra-charge established by Article III hereof shall be registered into the daily list of receipts and the operator („esercente“) shall collect it and pay it to „Società Autori ed Editori“ in the manner and within the time-limits established for State duties.

„Società Autori ed Editori“ shall within each month following that of the relative collection, pay the amount of extra-charges collected, under an appropriate heading of the Budget established for the subsidizing of winter relief initiatives.

It shall furthermore give information of such payments to the Allied Military Government, Department of Finance.

Following a spontaneous offer made by „Società Autori ed Editori“, the assessment, collection and payment service will be gratuitously performed by the said „Società“.

ARTICLE V

The provisions concerning State duties on public performances shall govern also the ascertainment and punishment of violations, the settlement of disputes, prescription and collection of credits derived from the enforcement of the provisions of this Order.

ARTICLE VI

Notices to the public, including luminous ones, and advertising on newspapers, magazines and other printed matter, concerning the promoting of contributions in favour of the winter relief activities referred to in the second para of Article IV hereof, shall be exempt from Stamp duty provided they do not contain publicity for third parties.

ARTICLE VII

The Department of Finance will provide by administrative provisions for the variations in the Budget consequent to the enforcement of this Order.

ARTICLE VIII

„Società Autori ed Editori“ is hereby authorized to issue a special „no objection“ form for the issue of licences by the Police Authorities for any kind of entertainments and public performances liable to payment of State duty.

The fee („diritto di segreteria“) for the issuance of the above form is hereby fixed at L. 50, and there shall be the right of recovery of the corresponding Turnover tax.

ARTICLE IX

This Order shall enter into force on the date of its publication in the Official Gazette and the provisions contained therein shall be effective as from 1 January 1949.

Dated at TRIESTE, this 29th day of January 1949.

RIDGELY GAITHER

Brigadier General, U. S. Army
Director General, Civil Affairs

Ref. : LD/A/49/12

Order No. 22

AMENDMENTS TO FISCAL REGULATIONS CONCERNING SPIRITS AND BENZOL

WHEREAS it is deemed advisable to amend the fiscal regulations concerning spirits and benzol in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

PART I

EXCISE DUTY ON ALCOHOL

ARTICLE I

RATE OF DUTY

In accordance with administrative instructions issued and with effect from 6 October 1948 the excise duty on spirit (ethyl alcohol) and the corresponding additional frontier duty on the product imported from abroad are hereby fixed at Lire 30,000 for each „ettanidro“ at the temperature of 15.56 degrees centigrade.

The same rates of duty shall apply to methyl, propyl and isopropyl alcohol which, to all intents and purposes, shall be considered to be 1st category ethyl alcohol.

ARTICLE II

2nd CATEGORY SPIRITS

In assessing the amount of duty on spirits classified as 2nd category in terms of Article 2 of R. D. L. 27 April 1936, No. 635, converted into Law 8 April 1937, No. 594, produced in factories provided with a mechanical testing gauge, a reduction of duty covering losses of any kind, including those derived from a faulty working of the gauge, shall be granted at the rate of Lire 2000 for each „ettanidro“ as ascertained for the purpose of taxation.

No reduction shall be granted in respect of the spirits specified in the foregoing paragraph produced in factories without a mechanical testing gauge.

The 2nd category spirits produced in factories provided with a mechanical testing gauge and operated by Cooperative Societies (as referred to in Article 8 of the Consolidated Text of Laws on spirits 8 July 1924) shall benefit, in addition to the reduction provided for by the first paragraph hereof and under the limitations and conditions established by the said Article, by a further reduction of Lire 500.

On 2nd category raw spirits rectified for the purpose of bringing up their alcoholic strength to not less than the prescribed 950, the reduction of duty for actual losses derived from the rectification process shall be granted within a maximum limit of 1.5% of the quantity of spirit subjected to such process.

ARTICLE III

STATE DUTY ON ALCOHOL OTHER THAN THAT DERIVED FROM WINE AND FROM RESIDUES OF WINE-MAKING

In addition to the duty and additional frontier duty referred to in Article I hereof, a „diritto erariale“ (State duty) at the rates hereinafter specified shall be payable on 1st category spirits, or on those considered as first category for fiscal purposes, and spirits derived from the distillation of fruit :

- 1) on 1st category alcohol produced from raw materials other than sorghum : Lire 27,000 per „ettanidro“ ;
- 2) on 1st category alcohol produced from sorghum : Lire 22,000 per „ettanidro“ ;
- 3) on 2nd category spirit produced from fruit : Lire 7000 per „ettanidro“.

ARTICLE IV

SPECIAL STATE DUTY ON DENATURED ALCOHOL OR EQUIVALENT ALCOHOL

Exemption from excise duty shall be maintained in respect of alcohol and the relative residua subjected, under standing regulations, to a denaturing process or however destined for duty-free use in manufacturing processes for which the employment of denatured alcohol is allowed, and a State duty at the reduced rate of Lire 1000 per „ettanidro“ shall be payable on 1st category alcohol (or considered as such for fiscal purposes) produced from any raw material.

On 2nd category raw spirits re-distilled for the purpose of increasing their alcoholic strength up to 90° or more as prescribed for the relative denaturation, the reduction of duty on actual losses derived from the manufacturing process shall be granted up to a maximum of 1.5% of the quantity of spirit subjected to re-distillation.

ARTICLE V

REDUCED DUTY ON SPIRIT USED IN THE MANUFACTURE OF VINEGAR

On spirit employed in the manufacture of vinegar the excise duty shall be as follows :

- 1) on 1st category spirits, Lire 8000 per „ettanidro“
- 2) on 2nd category spirits, Lire 7,400 per „ettanidro“.

From the above rates of duty there will be no reduction whatsoever.

On 1st category spirit and on spirit produced from fruit and used in the manufacture of vinegar the State duty shall be paid at the rates established by Article III hereof.

ARTICLE VI

FISCAL TREATMENT OF EXISTING STOCKS

The rates of duty or of additional frontier duty established by Article I hereof, including the relative reductions where same may be granted, and the State charges payable under the foregoing Article III shall apply to any dutiable alcohol stored at the effective date of this Order in bonded warehouses belonging to manufacturers or alcohol-rectifying firms, as well

as to any alcohol imported from abroad in respect of which the duty and State duty have not yet been paid and on the products manufactured therewith stored on the above date in any closed areas or premises under Customs' control or in bonded warehouses or in transit to such warehouses.

Inland-produced alcohol and products manufactured therewith stored on the same date in warehouses other than those specified in the first part of the foregoing paragraph or in transit under bond to such warehouses, shall be liable to the rates of duty established by Article I hereof (subject to any reductions which may be due) and, if still payable, to the State duty provided for 1st category alcohol.

The reduction of the State duty on 1st category denatured alcohol as provided for by Article IV hereof shall not apply to already denatured alcohol stored in rectification factories on the effective date of this Order, nor to pure alcohol already forwarded under bond on the same date from the said factories to establishments for denaturing purposes or to be employed under exemption from duty.

ARTICLE VII

PREMIUMS FOR THE DENATURING OF 2nd CATEGORY SPIRITS

Up to 25% of the production of 2nd category spirits by each factory, a premium of Lire 4000 per „ettanidro“ shall be granted in respect of any 2nd category spirits and their residue subjected to a denaturing process in terms of standing regulations.

The above provision shall apply, within the aforesaid percentage, to any 2nd category spirits produced and denatured on or after the effective date of this Order.

ARTICLE VIII

USE OF DENATURED ALCOHOL IN INDUSTRIAL MANUFACTURING PROCESSES

Any firms intending to employ alcohol denatured by means of special denaturing substances for industrial uses shall file a request with the Department of Finance stating :

- a) the name and surname of the firm and of the person by whom it is represented ;
- b) the Commune, street, number and locality where the factory is located ;
- c) the premises of which the factory is composed ;
- d) the quantity of denatured alcohol to be employed annually ;
- e) the raw materials which it is intended to use as denaturants ;
- f) the products for which the denatured spirit is to be used ;
- g) the manufacturing process, and if in the course of same any quantity of alcohol employed is recovered.

If the request is recognized as well-founded, the Department of Finance will give the necessary authorization and will establish, for the safeguard of State interests, the rules to be adhered to by the requesting party. The same rules shall be observed by firms requesting authority to employ alcohol denatured by a general denaturant for industrial uses other than those allowed by Article 3 of R.D.L. 27 April 1936, No. 635.

ARTICLE IX

RELIEF IN RESPECT OF EXPORTED PRODUCTS

The Department of Finance may grant exemption from excise duty as provided for in respect of some products by Articles 1 and 5 of R.D.L. 1 March 1937, No. 226, as well as

from the State duty provided for by this Order in respect of alcohol employed for the manufacture (under Customs control and subject to observance of standing regulations) of other products destined for export.

ARTICLE X

SPECIAL FISCAL PRIVILEGES

The provisions of Article 34 of the Consolidated Text relating to the duty on spirits as approved by D.M. 8 July 1924 shall be construed to mean that the raw materials used in the manufacture of spirits and denatured spirit are not liable to any local rates.

ARTICLE XI

FISCAL PRIVILEGES IN RESPECT OF WINE-SPIRIT DESTINED FOR THE PREPARATION OF COGNAC BY MATURATION

The wine-spirit which it is intended to produce and destine to warehouses for the preparation of cognac by the maturation system is to be obtained by fractional distillation apparatus and is to have an alcoholic strength, after a first distillation, not exceeding 70 degrees and not less than 40, excluding any dilution of higher-graded spirit for the purpose of reducing its strength to the number of degrees required. The re-distillation of the alcoholic liquid obtained as above is allowed for refining purposes, but the finished product shall in no case have an alcoholic strength exceeding the maximum limit of 70 degrees.

A reduction of duty up to 1.5% of the quantity of product subjected to the refining process shall be granted to cover any losses occurred in the course of such process.

ARTICLE XII

In order to be brought to maturity for the production of cognac the wine-spirit referred to in the preceding Article shall be derived from the distillation of sound wine; it shall further taste good and have a total coefficient of impurities of not less than 200 milligrams per 100 cubic centimeters of dehydrated alcohol. The characteristics of the wine-spirit shall be ascertained by the Chemical Laboratory of the Customs and Indirect Taxes on the basis of analysis made on appropriate samples regularly taken by the Excise Technical Office.

The distilled spirits recognized as fit for the preparation of cognac shall be kept under custody in the appropriate bonded warehouses („Magazzini fiduciari“ equivalent to Customs warehouses) in oak casks of any size free from internal or external varnishing or covering.

Authority to use the above bonded warehouses is subject to the payment of a guarantee deposit amounting to 5% of the duty.

ARTICLE XIII

In case of disputes between the user of the warehouse and the Administration over the qualification of spirits for the purposes of Article 12 hereof, the procedure established for the settlement of Customs disputes shall be adhered to.

ARTICLE XIV

In respect of spirit recognized as fit derived from the distillation of sound wine and destined for the preparation of cognac in conformity with the provisions of Articles XI and XII hereof the following reductions of duty shall be allowed:

24% at the termination of the initial four years of storage,

7% for each subsequent year up to the termination of the eighth year of storage and 9% for each subsequent year up to the 12th year. No further reduction shall be granted after the termination of the 12th year of storage.

ARTICLE XV

No duty shall be payable on deficiencies in pure (dehydrated) alcohol as ascertained on the occasion of the periodical controls of warehouses used for the maturing of spirit needed for the preparation of cognac if such deficiencies do not exceed, as a whole, 20% at the termination of the initial 4 years, 3% per annum in the course of the second 4-year term and 2% per annum in the third 4-year term.

The full rate of duty shall be payable on the portion of deficiencies (as ascertained on the occasion of the above controls) in excess of 20% for the first 4-year term. In respect of the portion of deficiencies relating to the 2nd and 3rd 4-year terms in excess of 3% and 2% per annum respectively, the duty shall be paid on the basis of the rate which shall become chargeable as a result of the application of the reductions of duty provided for by Article XIV hereof, on the date at which such deficiencies are ascertained.

The percentages referred to in the foregoing paragraphs shall be computed for the first 4-year term on the quantities brought into the warehouses and for the subsequent years on the quantities ascertained by inventory at the commencement of each year.

For each removal of product from the maturation-warehouse, regardless of the relative destination, it is compulsory to compute the portion of loss derived from such removal taking due account of the storage-period of the lot in the warehouse.

ARTICLE XVI

The transfer of the product in course of maturing from one maturation-warehouse to another shall be allowed under bond. Such transfer shall be accompanied by the guarantee bill and, in addition, by a document showing the date of entry of the product into the first warehouse, the computation of the storage-losses and the rate of duty applicable, taking into account the maturation-period elapsed.

Within a term of 4 years after the entry of the wine-spirit in the warehouse for cognac preparation, the spirit itself may be taken out for inland consumption against payment of the full rate of duty payable in respect of the product and of the relative storage-losses.

If, however, a two-year maturation-period has elapsed and the product, after that, possesses the requisites of an ordinary brandy („acquavite“), the product may benefit by the fiscal privileges provided for by Article XIX hereof in respect of any matured brandy other than matured cognac.

ARTICLE XVII

Receptacles of a capacity not exceeding 2 litres containing cognac obtained by the maturation-system may be provided, at the request and on account of the relative manufacturers, with State labels stating the maturation period to which such cognac has been subjected, before being taken out of the manufacturing plant.

ARTICLE XVIII

The fiscal treatment provided for by Article XII and subsequent Articles of this Order in respect of cognac matured under Customs control shall also be applied to the wine-spirit which, on the effective date of this Order, is stored in warehouses used for the maturing of cognac and governed by former legislation concerning the matter.

ARTICLE XIX

FISCAL TREATMENT OF ANY BRANDIES OTHER THAN COGNAC

Brandies, other than cognac taken out from factories shall likewise have an alcoholic strength of not less than 40 and not exceeding 70 degrees.

Brandies other than cognac prepared by the maturation system in conformity with Article 10 of R.D.L. 1 March 1937, No. 226, shall benefit by the same fiscal privileges as provided for by the said Article.

ARTICLE XX

RULES GOVERNING THE RETAIL SALE OF SPIRIT

Non-denatured spirit for retail sale shall be contained in receptacles of a capacity not exceeding two litres and showing externally, in a clearly legible manner the name of the product, the quantity contained (in hydrated litres), the actual alcoholic strength, the producer's name and the Commune where the factory of origin is located.

If the inland-produced spirit has been bottled in terms of the foregoing paragraph in the factory of origin, the containers shall show, in addition to the manufacturer's name and the locality where the factory is located, also the number of the relative fiscal licence to carry on business („licenza fiscale d'esercizio“).

In the case of foreign products bottled in terms of the aforesaid provision before their import into the Zone, the indication of the manufacturer's name and of the whereabouts of the factory is equally compulsory, whereas no reference to the licence number shall be required.

In respect of spirit (whether inland-produced or imported) bottled as above after its removal from the national factory of origin or its import into the Zone, the particulars to be shown shall include, in addition to the manufacturer's name and the whereabouts of the factory, also the name of the bottling firm and the Commune where such bottling has been performed with reference to the number of the fiscal licence to carry on business.

The above containers shall be provided, at the manufacturer's or importer's expense, with an appropriate Zone label fitted in a way to prevent the extraction of the content without removal of the label itself.

ARTICLE XXI

Any person who, although not engaged in the manufacture of spirit (whether inland-produced or imported) is placing it into trade in receptacles as set forth in the foregoing Article shall be considered to be a manufacturer and the premises where the operation is carried out shall be considered to be a factory.

The manufacturer shall obtain a licence to carry on business subject to payment of an annual fee of Lire 600; he may be exempt from such payment if he has already paid a fee for obtaining the manufacturing fiscal licence in terms of standing regulations concerning excise duty on spirits.

Any person carrying on the retail sale of spirit in the containers specified in Article XX hereof shall obtain a fiscal licence subject to payment of an annual fee of Lire 100. Such persons shall be equally exempted from the payment of the annual fee of Lire 100 if they have already paid it for the sale of intoxicating liquors, perfumery or essences for liquors.

The licence shall be valid for the calendar year and solely for the firm, factory or shop to which it refers ; it shall be issued by the appropriate Excise Technical Office and the relative fee shall be paid within the fortnight preceding the commencement of the calendar year, and in the case of newly-established firms, factories or shops or of change of ownership, before the delivery of the licence.

ARTICLE XXII

Spirit sold in conformity with the provisions of Article XX hereof shall not be subject to the obligations imposed on trading and storage for the purposes of the law regulating excise duties on spirits.

In retail-shops, including pharmacies, and in any premises attached thereto, even if used as dwelling, non-denatured spirit may only be kept in receptacles conforming with the provisions of Article XX hereof.

Pharmacies, however, may keep an open receptacle not exceeding two litres in capacity for the preparation of pharmaceuticals.

ARTICLE XXIII

Within 180 days from the 6th day of October 1948 retailers shall be allowed to regularize, in terms of Article XX hereof, the residue of loose spirit held by them without payment of another licence fee.

For this purpose, they shall present in time an appropriate declaration to the Excise Technical Office, giving following details : the quantity of spirit to be regularized, the number and capacity of the containers which will be adopted.

ARTICLE XXIV

The characteristics and price of the labels to be affixed to containers of spirits destined for the retail sale shall be established by an Administrative Order of Allied Military Government.

Until appropriate labels for such containers are available, State labels for intoxicating liquors shall provisionally be used.

The spirit may be placed in receptacles up to 1/4 of litre ; from over a 1/4 up to 1/2 litre ; from over 1/2 up to 4/5 litre ; from over 4/5 up to 1 litre ; from over 1 litre up to 1 1/2 litre ; from over 1 1/2 litre up to two litres.

The labels shall be affixed by the firms concerned subject to approval by the Excise Technical Office in conformity with Articles 1 and 2 of R.D. 27 November 1933, No. 1604.

ARTICLE XXV

For the enforcement of Articles XX to XXIV of this Order the provisions of Articles 1, 2, 3, 5, 7 and 8 of R.D. 27 November 1933, No. 1604 shall be adhered to in so far as they do not conflict with the rules embodied in this Order.

ARTICLE XXVI

PENALTIES FOR THE VIOLATION OF PROVISIONS GOVERNING THE BOTTLING AND THE SALE OF SPIRIT DESTINED FOR THE RETAIL TRADE

Any person bottling non-denatured spirit in accordance with Article XX hereof without the relative licence shall be punishable by a fine of not less than Lire 5000 and not exceeding Lire 50,000 and the spirit in question shall be considered to be contraband.

ARTICLE XXVII

Non-denatured spirit found after 180 days from 6 October 1948 in retail-shops, including pharmacies, in conditions other than those established by Article XX hereof, shall be considered to be contraband. No loose non-denatured spirit, including spirit provided with a „legitimation bill“, may be kept after such date in the said shops.

Subject to all other standing provisions not inconsistent with this Order and relating to the trading in, and storage of spirits, non-denatured spirit found in circulation in quantities between half a litre and five litres in receptacles other than those specified in Article XX hereof shall likewise be considered as contraband.

ARTICLE XXVIII

Spirits in the receptacles referred to in Article XX hereof, the alcoholic strength of which does not correspond to that given by the manufacturer on the label affixed to the containers shall be considered as contraband.

Two-tenths of degree under or above the strength stated in the label shall be tolerated.

ARTICLE XXIX

FISCAL PRIVILEGES FOR THE PREPARATION OF WINES, MARSALA AND VERMUTH

Article XIII of Order No. 69 dated 7 November 1947, which substituted the second paragraph of Article 9 of Appendix „A“ to D.L.L. 26 April 1945, No. 223, implemented in this Zone by Order No. 120 of 26 April 1946 is hereby amended to read as follows :

„Except for the limitation hereinafter established, a reduction of duty, less the manufacturing allowance which may be due, shall be allowed at the rate of 70% in respect of spirit employed under Customs control for the preparation of wines, vermouth and marsala destined for inland consumption. The above reduction, in the case of spirit used for the production of vermouth, shall be restricted to not more than 10 litres of dehydrated spirit added to each hectolitre of product ; any spirit added in excess of the said quantity shall be liable to the normal excise duty.

In order to benefit by the fiscal privilege provided for by the foregoing paragraph - if destined for inland consumption - and by the reduction of duty and compensation provided for by Article 10 of Appendix „A“ to D.L.L. 26 April 1945, No. 223, implemented in this Zone by said Order No. 120 - if exported abroad - any vermouth wine prepared under Customs control shall be manufactured in conformity with the provisions of R.D.L. 9 November 1933, No. 1696 and its alcoholic strength shall not exceed 19 degrees for normal vermouth and 20 degrees for dry vermouth.

The privileges established by the foregoing paragraphs shall be granted in respect of marsala wine prepared under Customs control by the normal processes allowed for such wine by Article 50 of R.D. 1 July 1926, No. 1361, provided that the alcoholic strength of the product shall not exceed 20 degrees in the case of marsala destined for home consumption and 22 for the exported product."

PART II

ARTICLE XXX

EXCISE DUTY ON BENZOL

In accordance with administrative instructions issued and with effect from 6 October 1948 the internal excise duty on benzol (item 649 of the Customs Tariff) and the corresponding additional frontier duty on the same product imported from abroad are hereby fixed at Lire 7,600 per quintal of raw product and Lire 10,100 per quintal of pure or refined product.

ARTICLE XXXI

The exemption from excise duty or from the additional frontier duty granted in respect of benzol employed in the manufacture of the products set forth in Article II of Order No. 312 dated 31 August 1948, is hereby extended also to benzol used in the manufacture of rubber, insecticides and disinfectants.

Subject to observance of the provisions of Article VIII hereof, the exemption from the duty on benzol may be granted in respect of other industrial uses of the benzol, excluding the preparation of fuel.

ARTICLE XXXII

The new rates of duty established by Article XXX hereof shall also apply to any benzol, whether raw, pure or refined, in respect of which the former rate has already been paid and which on the effective date of this Order is stored in any closed areas or premises under Customs control as well as to the product in transit under bond for uses not exempt from the duty on benzol.

For this purpose the firms concerned shall declare any quantities held to the Excise Technical Office or Customs Office within 15 days of the effective date of this Order.

ARTICLE XXXIII

The duty payable in terms of Article XXXII hereof on stocks and on the product in transit shall be paid into the Trieste Treasury Section not later than 30 days from the notification of the relative assessment, which the Tax Offices concerned are bound to make immediately after the coming into force of this Order.

ARTICLE XXXIV

Default, delay or inaccuracy in filing the declaration referred to in Article XXXII hereof shall be punishable by a fine from twice up to ten times the difference of duty payable on non-declared quantities.

PART III

MISCELLANEOUS PROVISIONS

ARTICLE XXXV

The law provisions referred to in Article X of Order No. 312 dated 31 August 1948 shall govern the assessment and calculation („liquidazione“) of the tax on benzol. A duty of Lire 25 per quintal shall be collected for the assessment and collection of excise duties and of consumer taxes.

The same duty of Lire 25 per quintal shall be collected for the assessment and collection of excise duties and consumer taxes on imports from abroad of products liable to the „additional frontier duty“.

ARTICLE XXXVI

BONDS

Where it is necessary to furnish new bonds or to adjust former ones in consequence of the increase of excise duties or State duties, or of the enforcement of Article XIX of Order No. 69 dated 7 November 1947, such bonds or adjustments may also be given or made respectively by a credit institution „di diritto pubblico“ (of public law) or by a Bank „di interesse nazionale“ (of national interest) in the shape of a „fidejussio“ (bank-guarantee), provided that the same shall be accepted by „Sovrintendente di Finanza“ under his own responsibility.

No adjustment of the bond shall be required if the difference between the new and the former bond amounts to less than one-tenth of the latter.

ARTICLE XXXVII

The following paragraph shall be inserted between the last and the penultimate paragraph of Article XIX of Order No. 69 dated 7 November 1947.

„Under observance of the precautionary measures established by the Administration, the Offices concerned may abstain from requesting the bond where the transport is made by railway, electrical or steam tramway with storage services, or by sea vessels of more than 20 tons carrying capacity, provided that the goods shall be escorted by a guard of the Finance Administration (at the expense of the party concerned) from the warehouse of origin to the railway or maritime quay of departure and subsequently from the railway or maritime quay of arrival to the bonded warehouse of the consignee.“

ARTICLE XXXVIII

PENALTIES FOR DELAY IN PAYMENT OF LICENCES FEES RELATING TO EXCISE DUTIES

Default or delay in payment of the licence fees established by standing regulations and relating to excise duties shall involve a fine equivalent to the amount of such fees up to three times the amount.

Appeal from the decision of the „Sovrintendente di Finanza“ imposing the above fine may be presented to the Department of Finance, the Chief of which, after examination of the facts, may reduce the fine inflicted by the „Sovrintendente“ to a minimum of one-tenth.

ARTICLE XXXIX

The amendments provided for by Article XXIX hereof do not apply to vermouth produced before the effective date of this Order, even if on such date the vermouth is still under Customs control.

Articles 12, 13 and 14 of R.D.L. 1 March 1937, No. 226, the 3rd paragraph of Article 9 of D.L.L. 26 April 1945, No. 223, Appendix „A“ implemented in this Zone by Order No. 120 of 26 April 1946 and any other provision in contradiction to this Order are hereby repealed.

ARTICLE XL

EFFECTIVE DATE

This Order shall come into force on the date of its publication in the Official Gazette and shall be effective from 6 October 1948.

Dated at TRIESTE, this 29th day of January 1949.

RIDGELY GAITHER

Brigadier General, U. S. Army
Director General, Civil Affairs

Ref. : LD/A/49/17

Order No. 23

EXEMPTION FROM TURNOVER TAX ON UNHUSKED RICE AND MAIZE IMPORTED BY ALLIED MILITARY GOVERNMENT

WHEREAS it is deemed advisable to exempt from payment of the turnover tax unhusked rice and maize imported by Allied Military Government into that Zone of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

In accordance with administrative instructions already issued and with effect from 1 December 1948, the turnover tax payable once only at the rate of 4% in terms of Article V, Section 1, para a), of General Order No. 90 dated 24 January 1947 and the relative extraordinary additional tax of 1% established by Article I of Order No. 108, dated 27 December 1947, shall not be applicable to maize and unhusked rice imported on behalf of Allied Military Government. The same treatment shall be applied to maize flour and to rice derived from the said products or imported on behalf of Allied Military Government.

ARTICLE II

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

Dated at TRIESTE, this 29th day of January 1949.

RIDGELY GAITHER

Brigadier General, U. S. Army
Director General, Civil Affairs

Ref. : LD/A/49/18

Order No. 24

ESTABLISHMENT OF THE ZONE ADMINISTRATIVE BOARD IN JURISDICTIONAL OFFICE

WHEREAS it is deemed necessary and advisable to establish a jurisdictional body having the powers and functions of a „Giunta Provinciale Amministrativa in sede giurisdizionale“ within the British-United States Zone of the Free Territory of Trieste (hereinafter referred to as the „Zone“),

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

ESTABLISHMENT OF THE ZONE ADMINISTRATIVE BOARD IN JURISDICTIONAL OFFICE

Section 1. — The Zone Administrative Board is hereby established in jurisdictional office having all the jurisdictional powers and functions conferred by law upon the „Giunta Provinciale Amministrativa in sede giurisdizionale“.

Section 2. — The procedure before the Board will be the procedure for the „Giunta Provinciale Amministrativa in sede giurisdizionale“ as prescribed by existing law.

ARTICLE II

COMPOSITION OF ZONE ADMINISTRATIVE BOARD IN JURISDICTIONAL OFFICE

Section 1. — The Zone Administrative Board in jurisdictional office shall be composed as follows:

- (a) the Zone President or his deputy, as chairman;
- (b) two „Consiglieri di Prefettura“ as members, to be designated at the beginning of each year by the Zone President;
- (c) the two senior members of the Zone Administrative Board, designated by the „Deputazione Provinciale“, as members. Such seniority shall be determined by the date of appointment and in case of equal seniority of appointment, by age.

Section 2. — In the event of either or both of the „Consiglieri di Prefettura“ being unable to sit, the Zone President shall appoint substitute members from other „Consiglieri di Prefettura“.

In the event of either or both of the senior members of the Zone Administrative Board being unable to sit, they will be substituted by the next senior members of the Zone Administrative Board designated by the „Deputazione Provinciale“.

ARTICLE III

SPECIAL COMPOSITION OF ZONE ADMINISTRATIVE BOARD AS A JUDICIAL BODY

When the Zone Administrative Board in jurisdictional office has to take decision on appeals provided for by Article 282 of the Consolidated law of Local Finance proved by R. D. 14 September 1931, No. 1175, two further members as well as two substitute members shall be added to the Board to be chosen by the Zone President from a tern of names for each additional member proposed by the Chamber of Commerce, Industry and Agriculture. The said members shall hold office for a term of four years and may be re-appointed.

ARTICLE IV

TRANSITORY PROVISIONS

Section 1. — Cases formerly submitted to the „Giunta Provinciale Amministrativa in sede giurisdizionale“ still pending and undecided at the time of the suspension of the „Giunta Provinciale Amministrativa in sede giurisdizionale“ may now be presented to the Zone Administrative Board in jurisdictional office for decision, provided that they are presented to the Zone Administrative Board in jurisdictional office within 6 months from the effective date of this Order.

Section 2. — Any time limits provided for by the laws in force and in effect with regard to the cases pending before the „Giunta Provinciale Amministrativa in sede giurisdizionale“ but the running of which was suspended by reason of either the termination of the activities of the „Giunta Provinciale Amministrativa in sede giurisdizionale“ or by reasons of there being a state of war, shall begin to run again six months after the effective date of this Order.

ARTICLE V

REPEAL OF INCONSISTENT PROVISIONS

Section 1. — The Commission of Second Grade established in Article XXIV of General Order No. 57 dated 24 May 1946, is hereby terminated.

Section 2. — Paragraphs seventh and eighth of Article XXIV of said General Order No. 57 are hereby repealed.

Section 3. — All other provisions of law inconsistent with the provisions of this Order are hereby repealed.

ARTICLE VI

EFFECTIVE DATE

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

Dated at TRIESTE, this 7th day of February 1949.

RIDGELY GAITHER

Brigadier General, U. S. Army
Director General, Civil Affairs

Ref. : LD/A/49/28

Order No. 25

RESTRICTION OF CONSUMPTION OF ELECTRICITY

WHEREAS, owing to the shortage of Electric Energy, it is necessary to restrict its consumption within that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

GENERAL RESTRICTIONS

It is forbidden to use electric energy for the following purpose:

- a) Steam production by electric boilers,
- b) Industrial Heat Production (if other means are available),
- c) Heating of Places of Entertainment, Public Houses, Coffee-houses, Restaurants, Hotels, Shops, Statal and Communal Buildings, Public and Private Offices, Workshops, and Industrial Plants.

ARTICLE II

LIMITATIONS OF CONSUMPTION

Section 1. — Each consumer with an individual maximum contract load of 15 KW or above is obliged to limit his:

- a) Load in KW to not more than the maximum reached during the semester May-October 1948,
- b) Monthly total consumption of KWH to 65% of the monthly average consumption of KWH during the semester May-October 1948, excluding seasonal loads and provisional ones. Exempted from these restrictions are the Public Services, Flour Mills and Bakers.

Section 2. — Each consumer shall make weekly readings of his electric meters and register the readings on a form which will be furnished by the Electricity Supply Companies. These tables will be kept and be available for any necessary control.

ARTICLE III

WEEKLY CONSUMPTION

The weekly consumption of electric energy is to be in proportion to the monthly consumption, except for special technical necessities.

The distributing companies are authorized to check the consumption figures weekly.

ARTICLE IV

EXEMPTIONS

Applications for exemption or transfer of energy between consumers will be presented to the Department of Public Services, Allied Military Government.

ARTICLE V

PENALTIES

Section 1. — Any person violating the provisions of the Order shall be liable on the order of the Chief Department of Public Services, Allied Military Government to immediate disconnection of the electric energy supply to his premises or establishment for a period of one week, for the first offence, and to two weeks for the second and each subsequent offence.

Section 2. — A.C.E.G.A.T., SVEM and SELVEG have the right to check consumptions and to report any transgressor for action in terms of Section 1 of this Article.

ARTICLE VI

CANCELLATION OF PREVIOUS ORDERS

All prior Orders and Instructions issued by Allied Military Government restricting the use of electric energy are cancelled and superseded by the present Order.

ARTICLE VII

EFFECTIVE DATE

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

Dated at TRIESTE, this 10th day of February 1949.

RIDGELY GAITHER

Brigadier General, U. S. Army
Director General, Civil Affairs

Ref.: LD/A/49/29

Errata Corrigenda

Section 2 of Article V of Order No. 380 entitled „Financing of Trieste's Recovery Program“, published on page 679 of Gazette No. 43, dated 21 November 1948, should read as follows:

„An employee of the Banca d' Italia, appointed by the Manager, will function as Secretary to the Commission“.

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