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A.M.G. OFFICIAL GAZETTE
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ALLIED MILITARY GOVERNMENT

British-United States Zone-Free Territory of Trieste

Order No. 27

AMENDMENT TO THE FISCAL TREATMENT OF MINERAL OILS

WHEREAS it is deemed advisable to amend the fiscal treatment of mineral oils 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 rates of excise duty and of the corresponding additional frontier duty on petroleum products and on oils derived from the processing of paraffin tars, lignite, peat schists and the like are hereby fixed as follows :

	per quintal
1) Natural crude petroleum oils	L. 6.000
2) Petrol	„ 10.500
3) Mineral turpentine	„ 8.400
4) Kerosene	„ 8.000
5) Gas oils	„ 9.000
6) White lubricants	„ 11.300
7) Other lubricants	„ 9.000
8) Residues from processing	„ 4.000
9) Natural vaseline	„ 2.500
10) Artificial vaseline, with paraffin base	„ 5.680
11) Solid paraffin	„ 680
12) Raw mineral wax (raw ozocerite)	„ 180
13) Refined mineral wax (ceresine), excluding that manufactured from ozocerite in respect of which excise or additional frontier duty has been paid	„ 460

In respect of the products derived from the processing of lignite, peat, schists and the like as well as from the processing of natural crude mineral oils having a content of distilling oils up to 300°C not exceeding 10% of their weight an allowance of 30% on the rates specified above shall be granted, subject to observance of the rules to be established by the Department of Finance.

ARTICLE II

Table „A“ appended to Order No. 67 dated 7 April 1950 and Table „B“ appended to Order No. 91 dated 31 May 1951 are hereby repealed and substituted by Table „A“ and „B“ appended to this Order.

Article II of Order No. 67 dated 7 April 1950 is hereby repealed.

ARTICLE III

The characteristics concerning the classification of petroleum products for the purposes of the application of excise duty or of the corresponding additional frontier duty shall be those set forth in Table „C“ appended to this Order.

The „general notes“ to Chapter XXVII of the General tariff of import customs duties approved by Order No. 176 dated 19 September 1950 are hereby amended in accordance with the aforesaid provision.

Sub-items I and II of item 271/b-4-alpha of the aforesaid Tariff are hereby repealed, the duty of 10% formerly established for the repealed items remaining applicable to all gas oils destined for direct use as fuel.

The following sub-item is hereby added to item 271/b-6-alpha-1 A and B: C) Extremely fluids („fluidissimi“), with a duty of 6% „ad valorem“.

The reduction of 10% established by Art. I of Order No. 2 dated 2 January 1952 as amended, shall until it remains in force be applicable to the above specified customs duties.

ARTICLE IV

Rules concerning the exemption from excise duty or from the corresponding additional frontier duty established by Table „A“ appended to this Order in respect of residues converted into gas for distribution to town networks will be issued by a subsequent Order.

Extremely fluid residues from the processing of mineral oils which, in accordance with Table „B“ appended to this Order, enjoy a privileged fiscal treatment if destined for direct combustion in furnaces and boilers shall be adulterated, before sale for consumption, by an adulterant to be established by an appropriate measure of the Department of Finance.

ARTICLE V

The following articles of R.D.L. 28 February 1939, No. 334, converted into Law 2 June 1939, No. 739, are hereby amended to read as follows:

„Art. 22 — Any person or firm unlawfully manufacturing or refining the products referred to in Art. I hereof shall be liable, apart from the payment of the duty evaded, to a fine not less than twice and not exceeding ten times the said duty, but in any event not below 2 million lire.

Any person or firm manufacturing or refining the products referred to in the foregoing paragraph in periods of time other than those given in the declaration of work shall be liable to a fine not less than twice and not exceeding 10 times the duty evaded, and in any event not below 1 million lire.

The fine referred to in the foregoing paragraphs shall be fixed with regard to the total of the manufactured products as well to those obtainable from the raw materials in process of, or awaiting manufacture or however existing in the factory concerned“.

„Art. 23 — Any person or firm eschewing, by any means whatsoever, the assessment or payment of excise duty on petroleum products, shall be liable, apart from the payment of the duty evaded, to a fine not less than twice and not exceeding 10 times the duty evaded, and in any event not below 200,000 Lire.“

ARTICLE VI

The following articles are hereby added to R.D.L. 28 February 1939, No. 334, converted into Law 2 June 1939, No. 739:

„Art. 23-bis — Any person or firm destining petroleum products which in terms of existing law provisions are exempt from excise duty or from the corresponding additional frontier

duty or subject to a reduced rate of duty, to uses other than those provided for by Tables „A“ and „B“ appended to this law, shall be liable, apart from the payment of the duty evaded, to a fine not less than twice and not exceeding ten times the duty evaded or the duty the reimbursement of which was unduly obtained.

The operator of the depot or sub-depot of the products referred to in the foregoing paragraph shall be liable, if the products have been delivered without the formalities prescribed for such delivery, to the fine set forth in the foregoing paragraph.

Anyone found guilty of the above offences, shall for a term of 5 years, forfeit the right to the fiscal benefit.“

„Art. 23-ter — Any person or firm mixing duty-free petroleum products for the purpose of obtaining petroleum products subject to a rate of duty higher than that paid on any of the substances employed in the mixture shall be liable, apart from the payment of the duty evaded, to a fine not less than twice and not exceeding 10 times the duty evaded, but in any event not below 100,000 lire.

The fine shall be fixed with regard to the total of the manufactured products as well as to those obtainable from the raw materials in process of, or awaiting manufacture or however existing in the factory.“

ARTICLE VII

The maximum fine for contravention („ammenda“) provided for by Art. 26 of R.D.L. 28 February 1939, No. 334, converted into Law 2 June 1939, No. 739, is hereby raised to 300,000 Lire.

ARTICLE VIII

The penalties provided for by existing provisions for any violations of R.D.L. 28 February 1939, No. 334, converted into Law 2 June 1939, No. 739, shall continue to be applicable insofar as they are not modified by this Order.

ARTICLE IX

Any person or firm holding gas oil for uses other than combustion in a quantity exceeding 5 quintals, or gas oil for any other use in a quantity exceeding 100 quintals, and any person or firm holding residues from the processing of mineral oils for any use in a quantity exceeding 100 quintals and taken from refineries or bonded warehouses or imported against payment of the prescribed duty, shall declare such products, including those in transit, to the Custom or Excise Technical Office within 10 days of the effective date of this Order. The Excise Technical Office, after ascertaining the regularity of the declaration, shall assess the additional duty due in accordance with the new rates, such supplement to be paid to the Provincial Treasury Section within 20 days of the relative notification.

An extra charge of 6 per cent shall be due on any amount not paid within the term established. Such charge shall be reduced to 2 per cent if payment is made within the 5th day following expiry of the said term.

ARTICLE X

Any person or firm failing to present or to present within the term established the declaration referred to in the foregoing Article IX, or presenting a false declaration, shall be liable to a fine from twice up to 10 times the duty defrauded or which it had been attempt to defraud.

The fine shall be reduced to one-tenth provided the declaration, recognized as regular, has been filed within the five days following the ten days established by the foregoing Article,

ARTICLE XI

Any fiscal provisions inconsistent with the provisions of this Order are hereby repealed.

ARTICLE XII

Table „A“, „B“ and „C“ referred to in Articles II and III of this Order, are deposited at the Directorate of Legal Affairs and at the Department of Finance, Allied Military Government, and at the „Sovraintendenza di Finanza“ where they may be inspected by all persons concerned.

ARTICLE XIII

This Order shall come into force on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, shall be operative as from 3 December 1953.

Dated at TRIESTE, this 16th day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/53/198

Order No. 28

PROVISIONS CONCERNING JUDICIAL EVICTIONS AMENDMENT TO ORDER No. 175/1950 AND No. 92/1953

WHEREAS it is considered advisable to amend Article VII of Order No. 175, dated 20 September 1950, as amended by Article II of Order No. 92, dated 25 June 1953, containing provisions concerning judicial evictions, 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

With effect from 1 July 1953, Article VII of Order No. 175, dated 20 September 1950 as amended by Article II of Order No. 92, dated 25 June 1953, is hereby repealed and the following is substituted therefor :

„ARTICLE VII

„The power contemplated under sub-paragraph (1) of Article IV cannot be exercised by persons who have acquired the immovable property by a contract of a date later than 24 March 1942 unless three years have elapsed from the date of the contract by which the property has been acquired and nowise before 31 December 1953.“

ARTICLE II

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

Dated at TRIESTE, this 18th day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/54/8

Order No. 29

DECLARATION OF PUBLIC UTILITY AND URGENT AND INDEFERRIBLE NECESSITY OF THE CONSTRUCTION OF AN ELECTRIC LINE FROM THE TRANSFORMER-CABIN OF ZAULE TO THE ELECTRIC LINE OPICINA-POLA NEAR CARESANA IN THE COMMUNES OF TRIESTE AND SAN DORLIGO DELLA VALLE

WHEREAS it is deemed advisable to authorize the „Società Elettrica della Venezia Giulia“ to construct a line for the transmission of electric energy with a voltage of 50,000 volts from the transformer-cabin of Zaule to the electric line Opicina-Pola, near Caresana, in the Communes of Trieste and San Dorligo della Valle, and

WHEREAS during the inquiry no claims or objections have been lodged and permissions for the relative crossings have been obtained by said „Società“ from the bodies concerned, and

WHEREAS the „Ufficio Genio Civile“ has expressed its favourable opinion,

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

ORDER :

ARTICLE I

The „Società Elettrica della Venezia Giulia“ (hereinafter referred to as „SELVEG“) is hereby authorized to construct and operate an electric line with a voltage of 50,000 volts, which, starting from the transformer-cabin of Zaule, will be connected with the electric line Opicina-Pola, near Caresana.

ARTICLE II

In accordance with article 115 of the Consolidated Text 11 December 1933, No. 1775, all the works and installations needed for the construction and operation of the above mentioned electric line are hereby declared to be of public utility.

ARTICLE III

In accordance with articles 116 and 33 of the Consolidated Text 11 December 1933, No. 1775, and article 71 and following of the Law 25 June 1865, No. 2359, as amended by the Law 18 December 1879, No. 5188, series 2nd, the works for the construction of the electric line mentioned in the preceding Article and of the installations connected therewith are hereby declared to be urgent and indeferrable.

ARTICLE IV

Section 1. — The expropriations and works shall be initiated within three months and shall be completed within six months from the date of publication of this Order.

Section 2. — Within two months from the same date, SELVEG shall submit to the „Ufficio del Genio Civile“, Trieste, in terms of article 116 of the Consolidated Text 11 December 1933, No. 1775, the detailed plans of the stretches of the line affecting private property with respect to which it is necessary to proceed in accordance with the above mentioned Law 25 June 1865, No. 2359.

ARTICLE V

The line shall be constructed in conformity with the technical designs laid down in the project attached to SELVEG's application dated 13 May 1952 and shall be subject to the final test of the „Ufficio del Genio Civile“, Trieste.

ARTICLE VI

The authority is granted subject to the safeguard of the rights of third parties and to the observance of all existing regulations governing lines for the transmission and distribution of electric energy and of the special provisions of the Administrations concerned, in accordance with article 10 of the Consolidated Text 11 December 1933, No. 1775. Consequently, SELVEG shall assume full responsibility with respect to the rights of third parties and to the possible damages that might in any way be caused by the construction of the electric line, protecting the Administration against all claims or trouble („molestia“) arising from third parties who might consider themselves aggrieved.

ARTICLE VII

SELVEG shall carry out such new works or modifications as might be prescribed by law, for the protection of public and private interests within the time-limit fixed for such purpose ; in case of non fulfilment the penalties provided for by law shall be applied.

ARTICLE VIII

Section 1. — For the expenses of superintendence and of the final test entrusted to the „Ufficio del Genio Civile“, SELVEG shall deposit at the Treasury Section of Trieste, at the disposal of said „Ufficio“, the amount of 20,000 (twenty thousand) Lire.

Section 2. — As a security for the obligations deriving from this authority and for those with respect to third parties, SELVEG shall deposit at the „Cassa Depositi e Prestiti“ the amount of 20,000 (twenty thousand) Lire.

Section 3. — The validity of this authority shall be subject to the prior deposit of the aforesaid amounts. All expenses connected with this authority shall be borne by SELVEG.

ARTICLE IX

The general plan and the summary report of the works attached to this Order are hereby marked „Annex A“ and „Annex B“ respectively and shall be deposited at the Directorate of Legal Affairs, Allied Military Government, where they may be freely inspected by all persons concerned.

ARTICLE X

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

Dated at TRIESTE, this 22nd day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref.: LD/A/54/22

Order No. 30

DECLARATION OF PUBLIC UTILITY AND URGENT AND INDEFERRIBLE NECESSITY OF THE CONSTRUCTION OF AN ELECTRIC LINE FROM THE TRANSFORMER-CABIN OF ZAULE TO THE TRANSFORMER-CABIN OF „SOCIETA' VENETA ELETTROINDUSTRIALE E DI METALLIZZAZIONE (S. V. E. M.) IN THE COMMUNE OF TRIESTE

WHEREAS it is deemed advisable to authorize the „Società Elettrica della Venezia Giulia“ to construct a line for the transmission of electric energy with a voltage of 10,000 volts from the transformer-cabin of Zaule to the transformer-cabin of „Società Veneta Elettroindustriale e di Metallizzazione (S.V.E.M.) nel Comune di Trieste“; and

WHEREAS during the inquiry no claims or objections have been lodged and permission for the relative crossings have been obtained by said „Società“ from the bodies concerned; and

WHEREAS the „Ufficio Genio Civile“ has expressed its favourable opinion,

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

ORDER :

ARTICLE I

The „Società Elettrica della Venezia Giulia“ (hereinafter referred to as „SELVEG“) is hereby authorized to construct and operate an electric line with a voltage of 10,000 volts, which, starting from the transformer-cabin of Zaule, will be connected with the transformer-cabin of „Società Veneta Elettroindustriale e di Metallizzazione“ (S.V.E.M.).

ARTICLE II

In accordance with article 115 of the Consolidated Text 11 December 1933, No. 1775, all the works and installations needed for the construction and operation of the above mentioned electric line are hereby declared to be of public utility.

ARTICLE III

In accordance with articles 116 and 33 of the Consolidated Text 11 December 1933 No. 1775, and article 71 and following of the Law 25 June 1865, 2359, as amended by the Law 18 December 1879, No. 5188, series 2nd, the works for the construction of the electric line mentioned in the preceding Article and of the installations connected therewith are hereby declared to be urgent and indeferrable.

ARTICLE IV

Section 1. — The expropriation and works shall be initiated within three months and shall be completed within six months from the date of publication of this Order.

Section 2. — Within two months from the same date, SELVEG shall submit to the „Ufficio del Genio Civile“, Trieste, in terms of article 116 of the Consolidated Text 11 December 1933, No. 1775, the detailed plans of the stretches of the line affecting private property with respect to which it is necessary to proceed in accordance with the above mentioned Law 25 June 1865, No. 2359.

ARTICLE V

The line shall be constructed in conformity with the technical designs laid down in the project attached to SELVEG's application dated 8 January 1952 and shall be subject to the final test of the „Ufficio del Genio Civile“, Trieste.

ARTICLE VI

The authority is granted subject to the safeguard of the rights of third parties and to the observance of all existing regulations governing lines for the transmission and distribution of electric energy and of the special provisions of the Administrations concerned, in accordance with article 10 of the Consolidated Text 11 December 1933, No. 1775. Consequently, SELVEG shall assume full responsibility with respect to the rights of third parties and to the possible damage that might in any way be caused by the construction of the electric line, protecting the Administration against all claims or trouble („molestia“) arising from third parties who might consider themselves aggrieved.

ARTICLE VII

SELVEG shall carry out such new works or modifications as might be prescribed by law, for the protection of public and private interests within the time-limit fixed for such purpose; in event of non fulfilment the penalties provided for by law shall be applied.

ARTICLE VIII

Section 1. — For the expenses of superintendence and of the final test entrusted to the „Ufficio del Genio Civile“, SELVEG shall deposit at the Treasury Section of Trieste, at the disposal of said „Ufficio“, the amount of 20,000 (twenty thousand) Lire.

Section 2. — As a security for the obligations deriving from this authority and for those with respect to third parties, SELVEG shall deposit at the „Cassa Depositi e Prestiti“ the amount of 10,000 (ten thousand) Lire.

Section 3. — The validity of this authority shall be subject to the prior deposit of the aforesaid amounts. All expenses connected with this authority shall be borne by SELVEG.

ARTICLE IX

The general plan and the summary report of the works attached to this Order are hereby marked „Annex A“ and „Annex B“ respectively and shall be deposited at the Directorate of Legal Affairs, Allied Military Government, where they may be freely inspected by all persons concerned.

ARTICLE X

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

Dated at TRIESTE, this 22nd day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/54/23

Order No. 31

VALUATION COEFFICIENTS FOR „REDDITI DOMINICALI“ AND „AGRARI“ FOR THE PURPOSES OF INCOME SUPER-TAX

WHEREAS it is deemed advisable to fix the valuation coefficients for „redditi dominicali“ and „redditi agrari“ for the purposes of income super-tax, 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 valuation, in the year 1954, of the „reddito dominicale dei terreni“ for the purposes of application of the graduated income super-tax for the financial year 1954-1955 shall be made by multiplying by three the taxable amounts entered in the land-registers for the financial year 1953-1954, as already multiplied by twelve for the purposes of the relative „imposta reale“, in accordance with Article I of General Order No. 109, dated 11 June 1947.

For the valuation, for the same purposes, of „redditi agrari“, the taxable amounts entered in the land-registers, as already multiplied by twelve for the purposes of the relative „imposta reale“, shall be multiplied by four.

ARTICLE II

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

Dated at TRIESTE, this 22nd day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/54/26

Order No. 32

MODIFICATION OF THE STATUTE OF THE CASSA DI RISPARMIO DI TRIESTE

WHEREAS the Cassa di Risparmio di Trieste at a meeting of the Administrative Council on 16 July 1953, approved certain modifications of its Statute ;

WHEREAS the Chamber of Commerce, Industry and Agriculture at its meeting on 14 September 1953, approved the said modifications ;

WHEREAS the Communal Council of Trieste approved the said modifications,

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

ORDER :

ARTICLE I

Approval is given to the decision of the Administrative Council of the Cassa di Risparmio di Trieste of 16 July 1953, whereby articles 28 and 45 of the Statute of the Cassa di Risparmio di Trieste, are amended to read respectively as in the articles of the same numbers set out in the Appendix hereto, marked „Annex A“ and made a part of this Order.

„Annex A“ has been deposited at the Directorate of Legal Affairs of the Allied Military Government where it may be freely inspected by all persons interested.

ARTICLE II

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

Dated at TRIESTE, this 26th day of March 1954.

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/54/20

Administrative Order No. 14

AUTHORITY FOR ADDITION OF SURNAME

WHEREAS Dr. Danilo PISCANC son of Giusto and of Gabriela Piscanc, born at Trieste on 20 November 1911, residing at Trieste, Via Foscolo No. 50, has complied with the law formalities required to obtain the placing of the surname „PISCHIANZ“ before that of „PISCANC“, according to the authority granted to him by the Director of Legal Affairs on 9 September 1953, also in respect of his wife Franzutti Licia and of his minor son Sergio,

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 „PISCHIANZ“ is hereby added to that of Dr. Danilo PISCANC and said addition is valid also in respect of his wife Franzutti Licia and his minor son Sergio.

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 22nd day of March 1954

H. R. EMERY

Colonel GS

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/B/54/14

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