

ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE
FREE TERRITORY OF TRIESTE



OFFICIAL GAZETTE

VOLUME VI

No. 9 - 1 April 1953

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. 47

RATE OF RESTITUTION OF STATE DUTY ON COKE EMPLOYED IN THE PRODUCTION OF PIG-IRON

WHEREAS it is deemed advisable to fix the rate of restitution of State-duty on coke employed in the production of pig-iron, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

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

ORDER:

ARTICLE I

The rate of restitution referred to in art. 2, second paragraph, of D.L. 16 June 1938, No. 996, for the coke obtained in the Zone and used in the production of pig-iron, in accordance with art. 1 of the said Decree, is hereby fixed at Lire 3.75 per ton.

ARTICLE II

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 20 July 1952.

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/53/159

Order No. 48

OFFICIAL VALUE OF PEPPER FOR THE PURPOSES OF THE APPLICATION OF THE TURNOVER TAX

WHEREAS it is considered necessary to establish the official value of pepper for the purposes of the application by the Customs of the Turnover 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

For the purposes of the application, by the Customs of the Turnover Tax, the official value of pepper is hereby fixed at two thousand lire (2000) per Kilogram.

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to the administrative instructions already issued, shall be operative as from 24 August 1952.

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty

Chief of Staff

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

Major General

Zone Commander

Ref.: LD/A/52/174

Order No. 49

DETERMINATION OF SALT CONTENT OF PICKLED OR CANDIED CITRONS OR CITRON-SKINS AND OF PICKLED OLIVES EXPORTED ABROAD

WHEREAS it is deemed advisable to establish the percentage of salt contained in pickled or candied citrons or citron-skins and in pickled olives exported abroad, the salt-contents of which cannot be determined by means of analyses, 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 items are hereby added, with effect from the same date, to the table appended to Article II of Order No. 50, dated 7 March 1949 :

EXPORTED PRODUCT	Lump salt content in each 100 kilos of net product
Pickled or candied citrons or citron-skins	1.500
Pickled olives	12.—

ARTICLE II

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

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/52/217

Order No. 50

SUPERVISION OF THE PRODUCTION OF, AND TRADING IN, ALCOHOL-YIELDING RAW MATERIALS AND AMENDMENTS TO CERTAIN PROVISIONS RELATING TO THE PRODUCTION OF LIQUEURS

WHEREAS it is deemed advisable to regulate the production of, and trading in, alcohol-yielding materials and to amend certain provisions relating to the production of liqueurs, 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

Any person or firm intending to operate industrial establishments for the production of fermentable liquids or of fermented alcoholic liquids, or to trade in such products, excluding the production of, and trading in, genuine wine, shall file the relative declaration with the Excise Technical Office at least twenty days before starting activities.

The declaration, accompanied by a plan of the premises occupied by the establishment or warehouse and by a sketch of the installations, shall be drawn up in duplicate and shall contain the following particulars :

- a) the name of the firm and its representative ;
- b) the Commune, street and civic number and the name of the locality where the establishment or warehouse is situated ;
- c) the qualities of the raw materials to be employed and of the products which the firm intends to obtain or to trade in ;
- d) the capacity of the production installations.

A similar declaration shall be presented within thirty days of the date of publication of this Order by any person or firm possessing establishments or warehouses of the kind referred to above. If, on the publication of this Order, such establishments or warehouses are in operation, the term allowed for filing the declarations shall be reduced to fifteen days.

ARTICLE II

The establishments and warehouses referred to in the foregoing Article shall be subject to the supervision of the Finance Authorities, which may be either continuous or occasional.

The Administration is hereby empowered to affix stamps and seals to the apparatuses and receptacles and may order, at the expense of the operator, any works and measures which may be considered necessary for the purposes of effective supervision.

The operator shall furnish gratuitously, for the use of the personnel concerned with supervision, necessary premises properly equipped.

The operator shall keep stock-books relating to raw materials, fermentable and fermented liquids, indicating their respective origin and destination. Before use, such books shall be submitted to the Excise Technical Office for approval and endorsement.

ARTICLE III

Operators of the establishments referred to in Article I hereof shall present, at least five days before starting work, an appropriate declaration to the Excise Technical Office giving the following details :

- a) the operator's name and surname and the location of the establishment ;
- b) the continuous manufacturing period during the calendar month for which the declaration is presented ;
- c) the qualities and quantities of the raw materials which will be manufactured ;
- d) the qualities and quantities of the products to be obtained and the receptacles in which they will be placed and preserved.

ARTICLE IV

The products obtained in the establishments referred to in the foregoing Articles shall be held in appropriate bonded warehouses.

If the products referred to in the foregoing paragraph may be converted into alcohols subject to other taxation rates, they shall be separately held in appropriate receptacles to be identified and sealed by the Finance Authorities.

No raw materials other than those specified in the work declaration may be brought into the establishment during the manufacture of a determined raw material, unless authority is obtained from the Excise Technical Office.

Mixtures of alcohol-yielding raw materials which are apt to produce spirits subject to different taxation are hereby prohibited.

ARTICLE V

The fermentable liquids or fermented alcoholic products referred to in this Order may be brought into the establishments referred to in Article I hereof and into distilleries only if they are transferred with an accompanying bill to be issued by the Excise Technical Office under the rules and modalities prescribed in respect of the „identity bill“ for spirits, subject to identification of the products.

Wine only shall be excluded from the aforesaid obligation.

ARTICLE VI

The Chief, Department of Finance, may prescribe, by a measure of his own, the addition to the fermented alcoholic liquids referred to in Article I hereof of a substance apt to detect their presence, establishing the rules to be adhered to for the addition of such substance.

The Chiefs, Department of Finance, Department of Production and Department of Commerce and the Chief, Office of Agriculture and Fisheries may also prescribe, by common agreement, the addition of detecting substances to the fermentable liquids, establishing the rules which are to be adhered to for such operation.

The provisions of the foregoing paragraph shall not apply to fermentable liquids obtained from citrus fruits, grapes, strawberries, morello cherries, raspberries, cherries, peaches, plums, apricots, gooseberries, tamarind, nor to those obtained from such other fruits as may be eventually specified by subsequent Orders.

ARTICLE VII

Excise officials as well as officers and agents of the Tributary Police shall have at any time free admittance to the premises where alcohol-yielding raw materials are held or manipulated. They shall be empowered to inspect any books and entries relating to industrial and commercial activities concerned with the aforesaid products as well as to carry out any controls and investigations. The interested parties shall be obliged to assist them in such operations.

For the purposes of this Order, the officers of the Tributary Police may avail themselves of the power provided for by article 33, first paragraph, of Law 7 January 1929, No. 4.

ARTICLE VIII

The production of, and trading in, fermentable liquids and fermented alcoholic liquids referred to in Article I hereof in establishments not properly notified, or at times other than those declared, the production of products other than those declared, and the holding of such products not declared in accordance with the provisions of Article I, the mixtures of fermented alcoholic liquids, of alcohol-yielding substances of different nature, between themselves or with wine, shall be considered to be a fraud of the law concerning the duty on spirits and shall be punishable with a fine („multa“) up to L. 400,000 and the products obtained shall be confiscated.

If the products obtained cannot be confiscated, a fine („multa“) of L. 2,000 per quintal of product shall be imposed in addition to the fine („multa“) referred to in the foregoing paragraph.

The same penalties shall be applicable in case of lack of the accompanying bill or in case of failure to add the detecting substances prescribed by Article V and VI hereof.

In addition to the penalties established by the foregoing paragraphs, persons or firms failing to present the declarations referred to in Article I and the work-declaration referred to in Article III hereof shall be liable to a fine („ammenda“) up to L. 50,000. The same penalty shall be applicable in respect of any person refusing or opposing the admittance of the Finance Administration agents, unless the fact constitutes a more serious offence prosecutable in terms of the Penal Code.

Any other violation of the provisions of the foregoing Articles shall be punishable with a fine („ammenda“) up to L. 25,000.

The penalties specified above shall be applicable regardless of those provided for by Chapter VIII of R. D. L. 15 October 1925, No. 2033, as subsequently amended.

ARTICLE IX

Any alcohol obtained from raw materials — other than wine and dregs of pressed grapes — produced without adhering to the provisions of Articles I through IV of this Order shall be subjected to the fiscal treatment established for 1st category alcohol.

The Finance Administration shall also be entitled to check the genuineness of any wine and dregs of pressed grapes which are to undergo a distillation process.

ARTICLE X

Any person or firm eschewing or attempting to eschew by any means whatsoever the payment of the prescribed State duties on spirit shall be liable to a fine („multa“) from two up to ten times the amount of the payable duties.

The spirit in respect of which the party concerned has eschewed or attempted to eschew the payment of the duty as well as the means used for committing the fraud shall be subject to confiscation in accordance with the Customs Law and in derogation of the provisions of article 240 of the Penal Code.

ARTICLE XI

As an exception to the provisions of article 21 of Law 7 January 1929, No. 4, any violation of this Order constituting a crime punishable with a fine („multa“) only may be settled by an administrative decision as provided for by the Customs Law.

The request for an administrative decision, if not embodied in the report („verbale di accertamento“) relating to the violation, shall be addressed to the „Sovraintendente di Finanza“.

The „Sovraintendente“ shall inform the offender of the peremptory term within which same is to deposit, as a security for the implementation of the decision, an amount varying between the minimum and maximum fine („multa“) applicable for the violation committed, plus any expenses and duties which may be due.

The „Sovraintendente“ shall be empowered to issue the decision for any amount whatsoever. By the same decision the „Sovraintendente“ shall also provide for the expenses and may order confiscation in cases where the latter is applicable in terms of this Order.

ARTICLE XII

The period of compulsory maturation established by article 4 of D. L. 1 March 1937 No. 226, in respect of liqueurs produced from spirit and sugar subject to taxation and destined for inland use is hereby reduced to six months.

ARTICLE XIII

Article V of Order No. 174, dated 26 October 1951, is hereby repealed and substituted by the following:

„Remission of excise duty and, where applicable, also of State duty may be granted in respect of actual diminutions („cali“) in quantity ascertained in the preparation and maturation of liqueurs destined for inland consumption, provided such diminutions do not exceed the following percentages:

— after the first half-year of maturation 4%, and after the second half-year 6% of the quantity of spirit employed in the preparation of the product as existing after the said periods of time.

Diminutions („cali“) in excess of the total percentages specified above shall without exception be liable to duty.“

ARTICLE XIV

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 30 October 1952.

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty

Chief of Staff

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

Major General

Zone Commander

Ref.: LD/A/52/223

Order No. 51

TEMPORARY IMPORTATION OF RAW SILK („SETA TRATTA GREGGIA“) DESTINED FOR WEAVING

WHEREAS it is deemed advisable to permit temporary importation of raw silk („seta tratta greggia“) destined for weaving, 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

In conformity with administrative instructions already issued and with effect from 15 June 1952 up to 31 December 1952, temporary importation is hereby permitted of raw silk („seta tratta greggia“), whether white or yellow, of toussah silk for the production of textiles, socks and stockings, sieves („veli da buratti“), etc.

ARTICLE II

The minimum quantity of silk admitted for temporary importation and the maximum time-limit for re-exportation of the products obtained are hereby fixed at one hundred kilos and six months respectively.

ARTICLE III

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

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty

Chief of Staff

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

Major General

Zone Commander

Ref. : LD/A/52/225

Order No. 52

SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX FOR 1953 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

WHEREAS it is deemed advisable to issue special provisions concerning the payment of the turnover tax for 1953 on certain categories of receipts, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“);

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

ORDER :

PART I

PAYMENT OF THE TAX UNDER LUMP-SUM AGREEMENT („IN ABBONAMENTO“) BY INSTALMENTS PROPORTIONATE TO THE TURNOVER

ARTICLE I

The tax due by the individuals or firms hereinafter specified shall be paid to the Registry Office under lump-sum agreement („in abbonamento“) and on the basis of the aggregate turnover in 1952 as declared by tax payers, in accordance with the provisions of the following Articles of this Order :

- (1) licensed premises ;
- (2) travelling artisans ;
- (3) artisans ;
- (4) owners of taxi-cabs, hire motor-vehicles, cabs, motor-boats, gondolas and ships engaged in the transport of persons ;
- (5) professional men ;
- (6) stock-brokers and money-changers ;
- (7) forwarding and shipping agents, town agencies of the State Railways, Tourist Offices, river, lake and lagoon navigation Agencies, couriers, loading and discharging enterprises ;
- (8) retailers ;
- (9) pedlars.

LICENSED PREMISES

ARTICLE II

The special taxation rules laid down in Article I hereof shall apply to the following licensed premises :

— hotels and boarding-houses, for all services rendered excluding board and lodging supplied by private individuals ;

- cafes and bars, including accessories (billiard-rooms, gambling-rooms, etc.);
- beer, ice-cream and bottled-liquors shops;
- wine-shops with Police license;
- premises where wine is sold to the public by direct producers duly authorized to do so;
- grill-rooms, fried-food shops, „pizzeria“ and the like;
- restaurants, public-houses, taverns, including station-restaurants;
- pastry-shops, (with or without Police license) for all products on sale;
- dairy-shops (with or without Police license) for the sale of their commodities, except milk for consumption off the premises;
- licensed or non-licensed kiosks selling drinks and estables;
- billiard-rooms not attached to cafes, bars, etc.;
- bathing establishments;
- brothels.

The said taxation provisions shall also apply to bars, cafes, etc. attached to retail-shops trading in various commodities. In this case the tax shall be paid on the aggregate turnover of the business to be declared to the Registry Office by a single comprehensive declaration as laid down in Article XV hereof.

The aforesaid taxation provisions shall further apply to: restaurants, cafes and bars located within clubs, places of public entertainment, race-grounds etc. The turnover tax on the other receipts of the said clubs, etc., shall be paid in the usual way as established by standing regulations.

For premises where performances, concerts and other entertainments liable to State duty are given, the tax shall be assessed, in accordance with the provisions of this Part of the present Order, on the basis of the aggregate turnover of the business, less receipts derived from the said entertainments for which the tax has been paid together with State duties in terms of articles 47 and 58, last paragraph, of the Regulations issued for the implementation of Law 19 June 1940, No. 762.

TRAVELLING ARTISANS

ARTICLE III

Travelling artisans (with or without fixed place of business) selling commodities produced by themselves, regardless of the kind of commodity sold and of the manner in which it is carried (on motor-vehicles, hand or horse-carts, bicycles, on the sellers' shoulders or on arms, etc.) or rendering particular services to the public (shoe-makers, tinkers, bootblacks, knife-grinders, umbrella menders, photographers, etc.) shall pay the turnover tax in accordance with the provisions of Article I hereof.

Travelling artisans, who, in addition to commodities produced by themselves, are also selling goods bought from third parties, shall pay the tax as established by this Part of the present Order on all receipts derived from their activities. Such receipts shall be declared to the Registry Office by a single declaration in accordance with Article XV hereof.

ARTISANS

ARTICLE IV

The turnover tax shall be paid in accordance with the provisions of Article I hereof by all artisans rendering retail services to the public regardless of the category to which they belong for the purpose of the Income Tax (barbers, hairdressers, manicurists, chiropodists; tailors, dressmakers; smiths; cart-wrights; shoe-makers; tinkers; glass-makers; glaziers; farriers; joiners; gold-smiths; and watch-makers for their own repair work-shops; mechanics and managers of engineering works; garages, only for repairs and maintenance of motor-vehicles; photographers; dye-works, laundries, ironing-shops; furriers and milliners, for their own work-shops so far as concerns repairs and works on order; mills, for the grinding of cereals on behalf of third persons; oil-pressing works, for the pressing of olives on behalf of third persons; bakeries, for the baking of bread and other food on behalf of third persons; industries engaged in the threshing and drying of cereals, pressing of fodder and motor-ploughing on behalf of third persons; printing-houses, etc.; both if labour only or if labour and materials are supplied.)

Except as provided for by Article XI, last paragraph, and Article XIII hereof, if the artisans' premises are also used for the direct sale of commodities to the public, the tax shall be paid in accordance with the provisions of this Part on the entire turnover of the business, to be declared to the Registry Office by a single declaration.

The following are excluded from lump-sum agreement („abbonamento“) and shall therefore be liable to the tax in the normal manner:

- a) retail services rendered under a written contract;
- b) retail services deriving from a verbal agreement, to be declared, for the purposes of registrator duty, in accordance with art. 2, Appendix B to R.D.L. 15 November 1937, No. 1924, as subsequently amended and completed;
- c) any processing or repair of goods or products manufactured or traded by the individual or firm requesting such services; in these cases the tax shall be paid on the basis of the invoice covering the services rendered under observance of articles 16 and 17 of the Regulations approved by R.D. 26 January 1940, No. 10.

PROFESSIONAL MEN

ARTICLE V

The taxation provisions of Article I hereof shall apply to professional men and to any persons carrying on a profession, whose income may be classified, for the purpose of the income tax („ricchezza mobile“) as belonging to Category C/1, even if the person concerned is carrying on another activity as an employee („avvocati“ and „procuratori“, architects, surveyors, civil engineers, private teachers of any branch, including fine arts, chemists, doctors of economics, physicians, notaries public, midwives, „patrocinatori legali“, experts and valuers, accountants, „periti industriali“, technicians in agriculture, veterinaries, licensed sick-attendants, actuaries etc.).

TRANSPORT OF PERSONS BY TAXI-CABS OR HIRE VEHICLES

ARTICLE VI

For the fiscal purposes referred to in Article I hereof any transport of persons, whether urban or extra-urban, made by any type of motor-vehicles, even if the same are occasionally or accessorially used for the transportation of goods, shall be considered to be „a transport of persons by taxi or by a hire motor-vehicle“. The tax shall be payable as laid down in Article I hereof on all receipts derived from such activities.

Where motor-vehicles are ordinarily or primarily used for the transportation of goods and only occasionally or as a secondary activity for the conveyance of persons, the tax on receipts derived from the transport of persons shall be paid in accordance with the provisions of Article I hereof, whereas the transportation of goods shall be liable to the tax payable in the normal manner on the basis of the document prescribed for the transportation of said goods.

The following shall be excluded from the lump-sum agreement („abbonamento“) and shall therefore be subject to the tax in the normal manner :

- a) any receipts derived from transportation services rendered under a written contract ;
- b) any receipts derived from transportation services rendered under a verbal agreement to be declared, for the purposes of registration duty, in accordance with art. 2, Appendix B to R.D.L. 15 November 1937, No. 1924, as subsequently amended and completed ;
- c) any receipts derived from the hiring of motor-vehicles to firms which in their turn carry on a transportation or hiring business.

No amendment is made as regards the provisions of article 46, second paragraph, of the Regulations approved by R.D. 26 January 1940, No. 10, concerning the payment of the tax on receipts derived from public transportation by licensed automobile services on fixed routes.

FORWARDING AGENTS, TOURIST OFFICES, ETC.

ARTICLE VII

The payment of the tax as provided for by Article I hereof for the tax-payers specified under (7) of the said Article shall not apply to receipts derived from transportation of any kind effected by such tax-payers' own means of conveyance. In this case the tax shall be paid in terms of law, according to the specified nature of the transportation.

ARTICLE VIII

Any amount advanced by forwarding or shipping agents and State Railways town offices on the customer's account for the payment of taxes, forwarding expenses, insurance, etc., shall not be considered to be taxable receipts and shall not be included, therefore in the declaration to be filed with the Registry Office under Article XV hereof. However, if the amounts so advanced have become liable to the tax in the course of the business relation between the said agents or offices and the firms in whose favour the receipts have occurred, the agent of office concerned is obliged to give evidence, by appropriate documents, of the payment of the tax due in respect of the transaction made on the customer's account.

The special provisions of the foregoing paragraph shall not apply to forwarding or shipping agents and State Railways town offices if they recover the tax by including it in the total amount debited to their client.

ARTICLE IX

Except as provided for by the last paragraph of this Article, forwarding agents and Tourist Offices issuing tickets for the transportation of passengers by means of conveyances operated by third parties, and collecting the relative fares, shall enter into the declaration referred to in Article XV hereof, in addition to the other receipts derived from their activities, the gross amounts collected from such passengers.

The payment by the above forwarding agents and Tourist Offices of the amounts due to the operators of the said means of conveyance shall not be liable to taxation ; for control purposes, however, such payment shall be shown on an appropriate document drawn up in duplicate and liable to the ordinary stamp-duty as established by art. 52 of Tariff „A“ appended to R.D. 30 December 1923, No. 3268, as subsequently amended.

For transportation tickets valid for authorized public autobus lines or for sea, lake, river and air services, forwarding agents and Tourist Offices shall enter into the declaration referred to in Article XV hereof only such receipts as are derived from this particular activity, while the firms operating such services shall pay the turnover tax, in accordance with the provisions of art. 46, second paragraph, of the Regulations approved by R.D. 26 January 1940, No. 10, also on receipts derived from the sale of travel tickets through third parties.

ARTICLE X

Tourist Offices, arranging, on their own account, journeys and excursions with or without inclusion of food, lodging or other services, shall pay the turnover tax on gross receipts derived from such activity in accordance with the provisions of Article I hereof, irrespective of the tax which may be due for the economic transaction concluded for the purpose of carrying out such journeys or excursions.

SALES TO THE PUBLIC

ARTICLE XI

Any sales to direct consumers by whomsoever made, including agricultural producers, in shops open to the public, duly licensed for sales to the public, or by pedlars, shall be subject to the taxation provisions of Article I hereof.

The same taxation provisions shall apply to wine sold to the public by direct producers in premises open to the public, for consumption off said premises.

Sales and supplies made under a written contract shall be excluded from the lump-sum agreements („abbonamento“) and the tax shall be paid in the normal manner.

ARTICLE XII

Tradesmen, who, in addition to the sale to the public of various goods, carry on one or more of the activities referred to in Article I hereof (bars, cafes and the like, artisan's activities, etc.) shall enter into a single comprehensive declaration, to be filed with the Registry Office in accordance with Article XV hereof, the aggregate turnover of their business.

ARTICLE XIII

Sales in shops open to the public, made to traders who purchase the goods for the purpose of re-selling them or to industrialists and artisans employing them for the manufacture or repair of other products, shall be excluded from lump-sum agreements („abbonamento“) and the relative tax shall be paid in the normal manner on the basis of the document prescribed. In respect of such sales the relative buyers are obliged to claim from the vendor an invoice or another equivalent document, to be subjected to the tax in the normal manner by the vendor concerned.

However, sales of food-stuffs made by said shops to licensed premises, hospitals, worker's messes, boarding-schools and institutions, etc., shall be included in the lump-sum agreement („abbonamento“) if the license held by the shop is valid solely for the sale of goods to the public.

ARTICLE XIV

Tradesmen also selling to the public tax-free products shall enter into the declaration, to be filed with the Registry Office in terms of Article XV hereof, only such receipts as are derived from the sale of commodities liable to the tax.

If the products sold to the public are subject to different rates of tax, the receipts entered in the above declaration shall be given separately according to the various rates to which said commodities are liable.

DECLARATION-ASSESSMENT OF THE TAX-PAYMENT

ARTICLE XV

Individuals or firms who, under the provisions of this Order, are obliged to pay the tax on the basis of the rate of their turnover, shall file, for the purpose of the assessment of the tax for 1953, with the Registry Office and not later than the month of February 1953, a declaration giving the location of the business, its nature and the aggregate turnover in the year 1952.

For tax-payers who have started business in the course of 1952, or who have not carried on business all the year-round, only the turnover achieved during the period of actual activity shall be taken as basis for the assessment of the tax for 1952, whereas for the assessment of the tax for 1953, the turnover shall be calculated, in proportion to that of 1952, for a full year's period.

Tax payers who start business in the course of 1953 shall file the declaration referred to in the first paragraph hereof within two months of the commencement of their activity and shall give in the same the turnover which they estimate to achieve during the remaining period of the year; on the basis of the relative amount, the Registry Office shall provisionally assess and collect the tax. Within the month of February 1954 the parties concerned shall declare the turnover actually achieved in 1953, on the basis of which the tax for the year 1953 shall be finally assessed.

In case of seasonal activities (threshing and drying of cereals, pressing of fodder, motor-ploughing on behalf of third persons; bathing establishments; olive-pressing on behalf of third persons, etc., as well as licensed premises carrying on their activities under a temporary licence („licenza temporanea di pubblico esercizio“) tax-payers shall declare within one month of the commencement of their activities the estimated turnover for the season, on the basis of

which the Registry Office shall provisionally assess and collect the relative tax. Within one month of the cessation of the seasonal activity, such tax-payers shall file the declaration of the actual turnover achieved during the season and the office shall assess the final tax on the declared amount.

ARTICLE XVI

On the basis of the declaration presented in terms of the first paragraph of Article XV hereof, the Registry Office shall assess the tax for 1953 in conformity with Article X of General Order No. 90, dated 24 January 1947, and shall make the relative entry into their books, notifying it to the tax-payer with the request for payment of the relative amount by instalments and within the time-limits established by Article XVII hereof.

In the case of tax-payers who are obliged to pay the tax under a lump-sum agreement („abbonamento“) in terms of this Order and who have failed to present the above declaration, the Registry Office shall assess the tax „ex officio“ and shall notify it to the tax-payer, who shall in any case be liable to the penalties established by law.

ARTICLE XVII

The tax assessed in accordance with the foregoing Article shall be paid through the postal current-account service. The relative amount shall be directly paid into the postal current account of the Registry Office in four quarterly instalments falling due on the last day of the months of March, June, September and December 1953. However, tax-payers holding postal current accounts may pay the said tax, by the instalments prescribed, also by transferring the relative amounts from their postal current-account to the postal current-account of the Registry Office.

Where the tax does not exceed Lire 1,000, the whole amount shall be paid in a single instalment within the month of March 1953.

The tax supplement due for the settlement of the dispute following the rectification made by the tax-payer as accepted by the Registry Office, shall be paid within the maximum term of one year by bi-monthly deferred instalments, running from the month following that in which said rectification has been accepted by the Office.

The additional tax due by reason of the assessment having become final because of the tax-payer's failure to make known, or to make known within the time-limit prescribed, his opposition, shall be paid within the same term.

The tax and surtax which may be due by reason of a decision passed by the appropriate Tax Commission shall be paid in the manner and within the time-limits established by Article XIII of General Order No. 90, dated 24 January 1947.

The tax assessed on the basis of the tax-payer's declaration for the purpose of the assessment of the 1952 rate in the cases referred to in the second paragraph of Article XV hereof, shall be paid in two equal instalments on 31 March and 30 June 1953; but the supplementary tax due for the same reason following the acceptance of the rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

The tax assessed on the basis of the tax-payer's declaration presented in February 1954 for the purpose of the assessment of the rate for 1953, in the case referred to in the penultimate paragraph of Article XV hereof, shall be paid in two equal instalments on 31 March and 30 June 1954; the supplementary tax due for the same reason following the accepted rectification

shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

The provisional tax payable by persons carrying on a seasonal business in terms of the last paragraph of Article XV hereof, shall be paid in two equal monthly instalments falling due on the last day of the month in which the declaration has been filed and on the last day of the following month. The supplementary tax assessed in respect of the turnover declared by the tax-payer at the end of the season shall likewise be paid in two equal monthly instalments falling due on the last day of the month in which the declaration of the actual turnover has been filed and on the last day of the following month; the tax-supplement due by the tax-payer following the acceptance of the rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

When the payment time-limits established in the foregoing paragraphs expire on a holiday, they shall be automatically extended to the next working day.

PART II

POLICE, FIRMS AND FACTORY MESSES AND CANTEENS

ARTICLE XVIII

In respect of meals served in messes directly operated by Headquarters of Police Bodies (Civil Police, Finance Guard, Administrative Police) and in economic messes operated by civil and religious welfare Bodies, the turnover tax due by each mess shall be paid at the following fixed rates:

In respect of messes operated in Communes with population

not exceeding 5,000 inhabitants	Lire 1,000
from 5,001 up to 50,000	Lire 3,000
from 50,001 up to 500,000	Lire 6,000

For meals served in firm or factory messes, dining halls („refettori“) and restaurants directly operated by the firm or factory, as well as for meals served in messes, dining halls and restaurants operated by any Offices or Bodies, including free education and popular recreation centres, the turnover tax due by each mess shall be paid at the following fixed rates:

In respect of firms and factories, offices, other bodies, etc. with a total number of workers (employees, manual workers, associates, etc.):

up to 50	Lire 1,000
from 51 up to 100	„ 2,000
from 101 up to 500	„ 4,000
from 501 up to 1,000	„ 8,000
from 1,001 up to 5,000	„ 12,000
from 5,001 up to 10,000	„ 16,000
over 10,000	„ 20,000

In respect of meals served in messes directly operated by Police Headquarters the turn-

over tax due on each mess shall be paid, according to the average number of participating persons, at the following fixed rates :

	up to	15	.....	Lire	800
from	16 up to	50	.....	„	2,000
from	51 up to	100	.....	„	5,000
from	101 up to	500	.....	„	8,000
from	501 up to	1,000	.....	„	12,000
over	1,000		.....	„	15,000

ARTICLE XIX

In respect of sales and distributions made by canteens directly operated by Police Headquarters the turnover tax due for each canteen may be paid, instead of in accordance with the provisions and modalities established by Part I hereof, at the fixed rates hereinafter set forth, in relation to the average number of men belonging to each individual Headquarters :

	up to	15	.....	Lire	7,000
from	16 up to	50	.....	„	15,000
from	51 up to	100	.....	„	25,000
from	101 up to	500	.....	„	35,000
from	501 up to	1,000	.....	„	50,000
over	1,000		.....	„	60,000

For sales and distributions made by canteens directly operated by a firm or factory as well as by canteens operated by any Offices or Bodies, including free education and popular recreation centres, the turnover tax due for each canteen may be paid, instead of in accordance with the provisions and modalities established by Part I hereof, at the following fixed rates :

In respect of firms and factories, Offices, Bodies, etc. with a total number of workers (employees, manual workers, associates, etc.):

	up to	50	.....	Lire	20,000
from	51 up to	100	.....	„	40,000
from	101 up to	500	.....	„	70,000
from	501 up to	1,000	.....	„	120,000
from	1,001 up to	5,000	.....	„	160,000
from	5,001 up to	10,000	.....	„	200,000
over	10,000		.....	„	250,000

ARTICLE XX

For the purposes of the assessment of the fixed rates of the tax established by Articles XVIII and XIX hereof, the parties concerned shall file with the Registry Office within February 1953 a declaration giving the particulars necessary for determining the rate to be applied (name of the Body or Firm, population of the Commune where the mess or canteen is located, number of workers employed, etc.).

The tax shall be paid through the postal current-account service directly into the Registry Office Account Current, or, if the tax-payer holds a postal current-account, by transferring the relative amounts from such postal current-account to the postal current-account of the appropriate Office. The payment shall be made by two equal instalments falling due on 31 March and 31 July 1953.

When the payment time-limits established in the foregoing paragraph expire on a holiday, they shall be automatically extended to the next working day.

ARTICLE XXI

If the messes and canteens referred to in Articles XVIII and XIX hereof are operated by contractors or if the said messes and canteens, although directly operated by the Firms, Offices or Bodies to which they belong, serve meals or effect sales or distributions also to persons not in the employ of such Firms, Offices or Bodies, the tax due in respect of the turnover resulting from the operation of the mess or canteen shall be paid in accordance with the provisions of Part I hereof.

The provisions of Articles XVIII and XIX hereof shall not be applicable in respect of messes and canteens operated by any bodies or organizations whatsoever constituted by the persons who use them. In such cases the tax shall be paid in accordance with the rules established in Part I hereof.

PART III

VEGETABLES, FLOWERS, FRUITS, PRODUCTS OF FISHERY, EGGS, POULTRY, RABBITS AND GAME

ARTICLE XXII

Trading in vegetables, flowers, fruits, products of fishery, eggs, poultry, rabbits and game shall be subject to the payment of the turnover tax at the rates and in accordance with the provisions set forth in the following Articles : the payment shall be made „una tantum“ at the time of the sale or purchase of the said commodities „for consumption“, by which the following is meant :

- (a) their purchase by retailers, including pedlars, Police, factory and firms' messes and the like, and, so far as direct producers are concerned, the transfer from the place of production to their own shops for sale to the public ;
- (b) the purchase by any person or firm who, being engaged in a certain trade or industry (hotels, restaurants, cafes, pastry-shops, boarding-schools, Police, factory and firm messes and the like) directly consumes them for his own trade or industry ;
- (c) the purchase from wholesalers or brokers by private consumers ;
- (d) the purchase by industrialists, for manufacturing or processing purposes ;
- (e) the purchase by wholesalers for manufacturing or processing purposes, including any conservation process altering the physical structure of the goods ;
- (f) the purchase of eggs for hatching by technically equipped firms using them for the production of poultry ;
- (g) the purchase (by anyone) of young fish for breeding and repopulation pools.

ARTICLE XXIII

The commodities subject to the turnover tax as laid down in the foregoing Article are the following :

- fresh flowers, including ornamental leaves and plants ;
- fruits and vegetables in their natural condition or preserved in a natural condition such as pickles and the like, for the purpose of preventing their immediate decay (capers and similar commodities), including peeled dried fruits and dried chestnuts, dried figs, whole or split, but excluding dried vegetables, dried „lupini“, raisins of any quality and commodities preserved or processed in any other way ;
- fresh fish, even if frozen, but not dried, salted or in any way preserved (including canned) ;
- poultry eggs ;
- poultry, rabbits and game, alive or dead.

ARTICLE XXIV

On the commercial transactions provided for in Article XXII hereof the turnover tax shall be paid as follows :

(1) — on transactions referred to under (a), (b), (c), (d), (f) and (g) : at the rate of 3% for fresh flowers, poultry, rabbits and game and at the rate of 2% for vegetables, fruits, products of fishery and eggs. The tax shall be paid by the sellers in the normal terms and manner on the basis of an invoice or other document to be made out each time in duplicate.

If the commodity is purchased from producers in the place of production, the tax shall be paid by the purchaser on the basis of a invoice or of another equivalent document to be made out by him in accordance with art. 35 of the Regulations approved by R.D. 26 January 1940, No. 10.

The purchaser, however, may also pay the tax on the basis of an appropriate register into which he shall enter daily the quantities of the products purchased, subdivided according to category, with the personal particulars of the vendor and the purchase price ; by Monday of every week the partial totals of purchases made on each day of the previous week shall be recapitulated and on the resulting grand total the tax shall be paid in accordance with Article VII of Order No. 106, dated 13 May 1949.

The said register shall be presented, before use, to the Registry Office for the formalities provided for by art. 112 of the Regulations approved by R.D. 26 January 1940, No. 10.

The turnover tax shall be paid in the manner and within the time-limits specified in the preceding paragraph by the producers for the transfer of products from the place of production to their own shops for sale ;

(2) — for transactions referred to under (e) : at the rate of 3% to be paid at the time of the sale of the manufactured products by the wholesaler on the basis of the relative documents and selling price and in addition to the tax due for their sale. If the manufactured commodities are for exportation, the tax relating to the purchase of the original products shall be due at the rate of 3% on the selling price of such manufactured commodities as shown by the invoice delivered to the foreign purchaser or, in the case provided for by art. 21 of Law 19 June 1940, No. 762, to the home exporter.

ARTICLE XXV

The tax paid in accordance with the provisions of the foregoing Article shall absorb the tax which should be paid on commercial transactions, preceding that on which the tax is collected, concerning vegetables, fruits, flowers, fishing products, eggs, poultry, rabbits and game, including the importation of fresh fish (even if frozen), except when the same is directly captured or directly purchased from foreign firms by home industrialists who employ it in their own industries. The said tax, however, shall not absorb that relating to the importation of vegetables, fruits, flowers, eggs, poultry, rabbits and game, and fresh fish (even if frozen) directly captured or directly imported from foreign firms for industrial purposes, in which case the tax shall be collected by the Customs at the rate of 3% (three per cent) on fresh flowers, poultry, rabbits and game and 2% (two per cent) on the other products named.

On retail sales by whomsoever made of fruits, vegetables, flowers, products of fishery, eggs, poultry, rabbits and game, including those made by direct producers in their own stores or mobile places of sale, the tax shall be paid under lump-sum agreement („abbonamento“) in accordance with the provisions of Part I hereof, regardless of that paid under the special taxation rules established by this Part of the present Order.

PART IV

ASSOCIATIONS FOR MUTUAL CATTLE INSURANCE

ARTICLE XXVI

The tax on premiums received by associations for mutual cattle insurance in respect of cattle insured in 1953 shall be paid at the fixed rate of Lire 15 for each head of cattle registered for insurance in the said year.

The tax shall be paid in cash („in modo virtuale“) to the Registry Office on the basis of the declaration which the said associations are obliged to present by 31 January 1954.

PART V

BEER

ARTICLE XXVII

On inland-produced beer the turnover tax shall be paid „in modo virtuale“ „una tantum“ by the producer to the Registry Office at the rate of 5.50% and with the modalities established by Part XXV of the Regulations approved by R.D. 26 January 1940, No. 10, on the quantities produced during the year and on the basis of an average price of Lire 9,000 per hectolitre.

However, the amounts separately debited by the producer to the buyer for transportation, packing expenses and the like, shall be liable to the normal tax payable at the normal rate and in the normal manner.

In respect of foreign beer, the tax shall likewise be paid „una tantum“ at the rate of 9% and shall be collected by the Customs „in modo virtuale“ on clearance of the products, and on the basis of the import value calculated as laid down in art. 18 of Law 19 June 1940, No. 762.

ARTICLE XXVIII

The tax paid in accordance with the foregoing Article shall be inclusive of that due on all commercial transactions concerning beer, both inland produced and foreign, with the exclusion of sales made by retailers and licensed premises.

PART VI

COFFEE AND COFFEE SUBSTITUTES - TEA AND MATÉ

ARTICLE XXIX

The turnover tax on the products hereinafter specified shall be paid „*una tantum*“ at the undermentioned rates and shall be assessed and collected by the Customs on clearance of the products, on the basis of the import-value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

A) Coffee (whether raw or roasted) and coffee substitutes: 12%.

Item of Tariff 79 — Coffee;

Item of Tariff 185 — Coffee substitutes.

B) Tea and matè: 13%.

Item of Tariff 80 — Tea;

Item of Tariff 81 — Matè.

The turnover tax on inland produced coffee substitutes shall be paid „*una tantum*“, at the rate of 9%, by the producer at the time of the sale on the basis of the total gross price however debited to the buyer and in the normal manner and time-limits.

ARTICLE XXX

The tax paid in conformity with the foregoing Article is inclusive of that due on commercial transactions relating to coffee substitutes made after the sale of the producer by the producer and on commercial transactions relating to coffee (whether raw or roasted), to tea, matè, and to coffee substitutes of foreign origin, made after their importation, with the exclusion of sales by retailers and licensed premises.

The roasting and any other processing of coffee on account of third parties are commercial transactions subject to taxation in accordance with standing regulations.

The special taxation rules embodied in the foregoing Article shall also apply to coffee (whether raw or roasted), tea and matè contained in any kind of receptacles or special packing.

In respect of blends of coffee substitutes with roasted colonial coffee or extracts of same, the turnover tax shall be paid at the normal rate and in the normal manner on each transaction, regardless of the tax paid, on the coffee employed in the production of said blends.

PART VII

FERTILIZERS AND ANTI-CRYPTOGRAM PRODUCTS

ARTICLE XXXI

Trading in the inland-produced fertilizers and anti-cryptogam products specified in Article XXXII hereof, shall be subject to the turnover tax „una tantum“ at the rate of 5% and the relative payment shall be made in the normal time-limits and manner, by the producer upon sale of the goods, on the basis of the total gross price however debited to the buyer.

However, if in the invoice the cost of packing is debited separately, the tax in respect of such cost shall be payable at the normal rate.

If the above products are of foreign origin, the tax shall likewise be paid „una tantum“ at the rate of 5%, and shall be assessed and collected by the Customs upon clearance of the goods on the basis of the import-value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE XXXII

The following fertilizers and anti-cryptogam products shall be subject to the „una tantum“ payment of the turnover tax under Article XXXI hereof:

FERTILIZERS:

(a) NITROGEN FERTILIZERS:

ammonium sulphate ; calcium nitrate 13/14 - 15/50% ;
ammonium nitrate 15/16 - 20/21 - 33/35% ; soda nitrate ;
phosphate of bi-ammonium ; calcium cyanamide.

(b) PHOSPHATE FERTILIZERS:

mineral superphosphate ; organic perphosphate with a nitrogen content not exceeding 30% ;
Thomas slags ;
phosphorites (crushed mineral phosphate).

(c) POTASSIUM FERTILIZERS:

potassium salt 40/42 - 30/32% ; potassium chloride 50/52 - 58/60 ; potassium sulphate 48/50%.

ANTI-CRYPTOGRAM PRODUCTS:

copper sulphate ; copper oxychloride and other anti-cryptogam products with a content of copper sulphate of 64% ;
ground and also ventilated raw sulphur ;
ground and also ventilated refined sulphur ;
sulphur sublimate ;
ground and also ventilated sulphur-ore ;
the same sulphur with copper.

ARTICLE XXXIII

The tax paid in accordance with Article XXXI hereof is inclusive of the tax due on any transaction, including the retail sale, subsequent to the sale by the manufacturer or to the importation (if the products are of foreign origin).

PART VIII

PETROLEUM PRODUCTS, FUELS AND LUBRICANTS

ARTICLE XXXIV

Trading in the petroleum products, fuels and lubricants hereinafter specified shall be subject to the „una tantum“ payment of the turnover tax at the following rates :

(A) MINERAL FUEL OILS : 7.70%.

Item of Tariff 271 statistics 696 - petrol ;

Item of Tariff 271 statistics 697 - mineral turpentine ;

Item of Tariff 271 statistics 698, 699, 700, 701 - kerosene and gas-oil ;

Item of Tariff 271 statistics 693, 695, 706, 708 - natural crude petroleum oils and residues from processing of mineral oils (combustible oils), excluding those destined for processing and those for direct use as fuel in boilers and furnaces.

(B) Imported from abroad : 3.50%.

Of domestic production : 4%.

Item of Tariff 271 statistics 692, 704, 705 - natural crude petroleum oils and residues from the processing of mineral oils, to be directly used in boilers and furnaces.

(C) LUBRICATING MINERAL OILS : 9%.

Item of Tariff 271 statistics 702 and 703.

If such products are destined for internal consumption of refineries and coast establishments („stabilimenti costieri“), the tax shall be due at the rate of 2%.

ARTICLE XXXV

The rates of tax established by the foregoing Article shall be assessed :

- (a) FOR MINERAL FUEL OILS : on the full price of the bare merchandise as shown by the price-list and established for sale to the public, with the exclusion of any increase or reduction of such price and, so far as petrol for aircraft („benzina avio“) is concerned (Customs Item ex-271) on the average price of Lire 147 per litre.

In respect of products benefiting by particular privileges (exemption from, or reduction in, excise duty) the rate of tax shall be calculated on the price-list quotation for dutiable merchandise as increased by the reduced excise duty which may be due.

(b) **FOR MINERAL LUBRICATING OILS:** on the average price of Lire 270 (two-hundred and seventy) per kilo.

The same rules shall be applicable to the assessment of the tax on the products destined for the internal consumption of refineries and coast establishments.

ARTICLE XXXVI

The tax payable under the foregoing Articles shall be paid :

- (a) For fuel and lubricating petroleum products imported from abroad and for those taken from Customs' warehouses : in cash („in modo virtuale“) to the Customs on clearance of the goods ;
- (b) For inland-produced and customs-duty-paid products liable to excise duty, taken from national factories and warehouses : by the person or firm taking the products, directly into the account current of the appropriate Registry Office.

For this purpose, the Excise Technical Office and the Customs (for warehouses under their control) shall ascertain, before authorizing the delivery of the products, that the turnover tax has been paid at the rates and on the basis of the price established by the foregoing Articles and shall enter the particulars relating to each payment into their books.

ARTICLE XXXVII

The products set forth in Article XXXIV hereof, destined for bunkers or for supplies to ships or aircraft as well as the export of the said products by the person of firm who receives them from the factories or Customs' warehouses, whether direct or through an exporter (under observance, in the latter case, of the provisions of art. 21 of Law 19 June 1940, No. 762), shall not be liable to the turnover tax provided that they are exempt from excise duty.

Products in transit under bond from refineries or Customs' warehouses to other refineries or Customs' warehouses shall likewise be exempt from turnover tax.

ARTICLE XXXVIII

The rates established by Article XXXIV hereof shall be inclusive of the tax due for any commercial transactions (including retail sale) relating to the products enumerated therein, irrespective of whether such transactions precede or follow the clearance or legitimation of the goods ; sales made in shops dealing with miscellaneous commodities (grocers' shops, dye-stuffs shops, etc.) shall be excluded, however, from the application of the taxation rules embodied in this Part of the present Order.

The above mentioned rates shall also absorb the turnover tax due in respect of the importation into, or transfer within, the Zone of the following products :

- (1) crude natural petroleum oil destined for processing ;
- (2) residues from the processing of mineral oil destined for transformation ;
- (3) other lubricating oils destined for the manufacture of white oils („olii bianchi“) and for transformers.

ARTICLE XXXIX

The average prices established in Article XXXV hereof may be subjected to revision during the year in case of upward or downward price variations.

PART IX

PIT FUELS

ARTICLE XL

Trading in pit-fuels as hereinafter specified shall be subject to the „una tantum“ payment of the turnover tax at the following rates :

(A) IMPORTED PIT FUELS : 5.50%.

Pit coal and other natural pit fuels ; coke.

(B) NATIONAL PIT FUELS : 4%.

Pit coal and other national pit fuels.

The said rates shall be applied as follows :

- (1) In respect of sales made by „Ente Approvvigionamento Carboni“ : on the aggregate price debited to the buyer.

If the fuel is sold by the said „Ente“ subject to payment of the frontier duty by the buyer the „Ente“ shall apply the tax on the price debited in the invoice, while the buyer shall pay it on the amount of frontier duties together with the latter and upon clearance of the goods ;

- (2) in respect of sales made by national producers : on the aggregate price debited to the buyer ;

- (3) in respect of imports from abroad without intervention of „Ente Approvvigionamento Carboni“ : on the import value as calculated by the Customs in accordance with art. 18 of the Law 19 June 1940, No. 762.

In respect of sales made to direct and autonomous State Administrations either by „Ente Approvvigionamento Carboni“ or by national producers the tax shall be paid at the normal rate of 3%.

In respect of purchases of pit fuels directly made abroad by the steel and iron industry and of sales to the same directly made by „Ente Approvvigionamento Carboni“ or by national producers, the tax shall be due at the normal rate of 3% on the quantities of such products as the said industry directly and exclusively employs in its own establishments.

The tax shall be applied at the rates established in sub A) and B) hereof in case of any subsequent transfer made by the aforesaid Administration and industry.

ARTICLE XLI

The tax due in accordance with the foregoing Article shall be paid as follows :

- a) by „Ente Approvvigionamento Carboni“ and by the national producers at the time of the first sale (regardless of the buyers) on the basis of regular invoices and in the normal manner and time-limits ;
- b) in cash („in modo virtuale“) to the Customs in respect of the amount of frontier duties only, if the sales are made by the „Ente Approvvigionamento Carboni“ subject to payment of Customs duties ;
- c) in cash („in modo virtuale“) to the Customs upon clearance of the goods in respect of imports by whomsoever made without any intervention whatever of „Ente Approvvigionamento Carboni“.

ARTICLE XLII

The comprehensive rates of tax established by the preceding Article XL are inclusive of the tax due in respect of all commercial transactions relating to the products enumerated therein, to coke produced by coke and gas-works and to conglomerate fuels (coal-dust bricks and the like) manufactured from imported or inland produced coal-dust, including retail sales.

Such comprehensive rates shall not absorb the tax relating to the supply of pit-fuels and of the other products referred to in the foregoing paragraph when the vendor undertakes, be it even under a separate contract, to carry out services for the performance of which the supplied fuel is used.

PART X

PROPRIETARY MEDICINES

ARTICLE XLIII

Trading in proprietary medicines considered as such by R.D.L. 7 August 1925, No. 1732, converted into the law 9 January 1927, No. 58, and by the relative Regulations approved by R.D. 3 March 1927, No. 478, shall be subject to the „una tantum“ payment of the turnover tax at the rate of 6%. Such payment shall be made, in the normal manner and time-limits by the manufacturer or producer upon the sale of the product, regardless of the purchaser, on the basis of the aggregate selling-price. If the medicines are sold to concessionaires, the tax shall be paid at the same rate on the selling-price quoted to wholesalers.

If the same products are imported from abroad, the tax shall likewise be paid „una tantum“ at the rate of 10% and the relative assessment and collection shall be made by the Customs upon clearance of the goods and on the basis of the import value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE XLIV

For the purpose of the foregoing Article, any person entrusting other manufacturers with the preparation or processing of proprietary medicines, or performing only the final ope-

rations necessary to put the said medicines into trade, shall also be considered to be a manufacturer or producer.

Druggists producing proprietary medicines in work-premises of their own directly connected with their shops shall likewise be considered to be manufacturer .

ARTICLE XLV

Manufacturers of proprietary medicines selling their products to the public in their own drug-stores shall pay the turnover tax referred to in Article XLIII hereof in the normal manner and time-limits, on the basis of the wholesale price and of an accompanying note to be made out in duplicate for each delivery or forwarding of products to their selling shops. Such tax shall be paid in addition to that payable on retail sale under lump-sum agreement („in abbonamento“) in conformity with standing regulations.

ARTICLE XLVI

For the purpose of the payment of the turnover tax at the rate established by Article XLIII hereof, druggists producing proprietary medicines in their own work-premises in direct communication with the selling shop, shall, in the said premises, keep an appropriate „production“ stock-book, to be certified before use by the Registry Office.

The proprietary medicines produced in the work-premises shall be daily entered in the „entry“ side of the stock-book, with particulars, for each medicine, of the name, series or category number and quantity.

The quantities of such medicines sold by the shop, with the relative wholesale price, shall be entered daily on the „discharge“ side of the book.

By Monday of every week, on the basis of registrations made in the „production“ stock-book, the druggists shall pay in the normal manner (by affixing both sections of the prescribed double stamps to the stock-book, or through the postal current-accounts service) the tax due under Article XLIII hereof in respect of products transferred to, and sold in, the shop in the course of the week ending on the preceding Sunday. Such tax shall be paid in addition to that payable on the retail sale under lump-sum agreement („in abbonamento“), in accordance with standing regulations.

For any sales of proprietary medicines to wholesalers or to other drug-stores, the druggists by whom they are produced shall pay the tax established by Article XLIII hereof in the normal manner and within the normal time-limit on the basis on an invoice or other equivalent document, the particulars of which shall be entered on the „discharge“ side of the „production“ stock-book.

ARTICLE XLVII

The tax payable in terms of Article XLIII hereof is inclusive of that due in respect of commercial transactions relating to proprietary medicines made after the sale by the manufacturer (in the case of inland-produced medicines) or after importation (in the case of products of foreign origin), with the exclusion of retail sale.

ARTICLE XLVIII

Subject to the following conditions, the gratuitous delivery of samples of proprietary medicines by manufacturers to physicians shall not be considered to be a taxable transaction :

- a) that the delivery or forwarding of the samples be made together with an accompanying note or list, giving precise details to identify the samples, and, in particular,

the name, series or category numbers and quantity of the products, without any indication, however, of their price or value ;

- b) that the label or the outer wrapping of each proprietary medicine bear the inscription : „gratuitous sample for physicians - sale forbidden“.

The non-observance of any of the above conditions shall involve the payment of the turnover tax at the rate established by Article XLIII hereof.

The importation of gratuitous samples of proprietary medicines directly forwarded to physicians by foreign firms shall likewise be exempt from the tax, provided the label or outer wrapping of such samples shall bear the inscription referred to under b) hereof.

PART XI

COD AND STOCK-FISH

ARTICLE XLIX

The turnover tax in respect of cod (dried or salted) and stockfish shall be paid „una tantum“ at the rate of 7% on cod and 9% on stockfish and shall be assessed and collected by the Customs on clearance on the basis of the import value of the product as calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE L

The tax paid in accordance with the foregoing Article is inclusive of that due on sales of cod (dried or salted) and stockfish subsequent to their importation, excluding retail sale.

The special taxation rules embodied in the foregoing Article shall not apply to cod and stockfish prepared or put into trade in special packings.

PART XII

SUGAR

ARTICLE LI

Except as provided for by Article LIV hereof, the turnover tax on sugar trading shall be paid „una tantum“ at the following rates :

- a) 5% on home-produced sugar ;
b) 8.50% on sugar of foreign origin.

ARTICLE LII

The tax due under the foregoing Article shall be paid as follows :

- 1) in respect of home-produced sugar : by the producer upon sale of the product to any

buyer, on the basis of the aggregate selling price, in the normal manner and within the normal time-limits ;

- 2) in respect of sugar of foreign origin : „in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE LIII

The tax, in accordance with the foregoing Articles, is inclusive of that due on sales of sugar subsequent to the sale by the manufacturer or to the importation, excluding retail trade.

ARTICLE LIV

In respect of sugar destined for industrial uses, the turnover tax shall be paid at the rate of 2%, viz :

- a) on home produced sugar : upon sale by the producer directly to the „processing industrialist“ („industriale trasformatore“), under the responsibility of the producer and on the basis of the aggregate selling price ;
- b) on sugar of foreign origin directly purchased abroad by the processing industrialist : upon importation, the tax to be collected by the Customs on the basis of the value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

The processing industrialist shall prove himself to be such in the following manner :

- 1) for purchases of sugar made in the State from the various producers : by production of an appropriate certificate to be issued by the competent Chamber of Commerce ;
- 2) for importation of sugar from abroad : by a specific indication in the import declaration.

The processing industrialist exceptionally selling purchased or imported sugar under payment of the tax at the rate established by this Article, shall pay the tax on the sugar sold at the rate of 3% on the price quoted to the purchaser.

The same rate of tax shall be paid when the processing industrialist carries on the retail sale of sugar, in his own shops (open to the public), such tax to be in addition to that payable under lump-sum agreement („in abbonamento“) or retail sales, in accordance with standing regulations.

PART XIII

SPICES

ARTICLE LV

The turnover tax due on commercial transactions relating to the products hereinafter specified shall be paid „una tantum“ at the rate of 18% and shall be assessed and collected by the Customs on clearance and on the basis of the import value as calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

- Customs item 82 - Pepper and pigments ;
- Customs item 83 - Vanilla ;
- Customs item 84 - Cinnamon and cinnamon flowers ;
- Customs item 85 - Cloves ;
- Customs item 86 - Nutmeg, with or without shell ;
- Customs item 87 - Macis ;
- Customs item 88 - Amomuns and cardamoms ;
- Customs item 90 - Ginger.

ARTICLE LVI

The tax paid in accordance with the foregoing Article is inclusive of that due on sales of the products enumerated therein subsequent to their importation, excluding the retail trade.

The special taxation rules referred to in the foregoing Article shall also apply to the products specified in the said Article when they are held in special containers in the same natural state as at the time of their importation, including mixtures of different qualities of the product involved.

PART XIV

METHANE GAS

ARTICLE LVII

The turnover tax on commercial transactions relating to methane gas (whether natural or synthetic), irrespective of the use for which it is destined, shall be paid „una tantum“ at the rate of 4.50%, under the producer's responsibility and upon sale of the product to any buyer. The tax shall be calculated on the aggregate selling price and shall be paid in the normal manner and time-limits.

As to supplies directly made by the producer to users by means of transportation („metanodotti“) and distribution installations, the tax shall be paid as laid down in Part XXV of the Regulations approved by R. D. 26 January 1940, No. 10.

The special taxation rules established by the foregoing paragraphs shall not apply to mixtures of methane gas with other gases.

ARTICLE LVIII

The rate of tax established by the foregoing Article is inclusive of the tax due in respect of all commercial transactions relating to methane gas (whether natural or synthetic) including the sale to the public.

PART XV

FRESH YEAST FOR BREAD-MAKING

ARTICLE LIX

Trading in fresh yeast for bread-making shall be liable to turnover tax at the rate of 5%. The tax shall be due „una tantum“ and shall be paid under the responsibility of the manufacturers in accordance with the rules and modalities established by the following Article.

ARTICLE LX

Firms manufacturing fresh yeast for bread-making shall keep an appropriate register of sales in which they shall chronologically enter all deliveries or forwardings of fresh yeast to direct buyers as well as to their own depositaries or representatives. For each delivery or forwarding they shall enter the date on which same is made, the name and particulars of the consignee, the quantity of yeast delivered or forwarded and the relative price.

Within the first five days of each month the manufacturer shall liquidate the tax due on the aggregate amount of the sales made, as resulting from the aforesaid register, by paying it directly in to postal current-account of the Registry Office.

Before use, the sales-register shall be submitted to the Registry Office for the formalities provided for by art. 112 of the Regulations approved by R. D. 26 January 1940, No. 10.

ARTICLE LXI

The importation of fresh yeast for bread-making from abroad shall be liable to turnover tax at the rate of 8.50%. The relative amount shall be assessed and collected by the Customs upon clearance on the basis of the import value of the products as calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE LXII

The tax paid in accordance with the foregoing Articles is inclusive of that which would be due on all commercial transactions relating to fresh yeast for bread-making, excluding its sale to the public.

PART XVI

PROPANE AND BUTANE GAS AND RELATIVE MIXTURES

ARTICLE LXIII

Trading in melted commercial propane and butane gas and relative mixtures (Customs item 272) shall be subject to turnover tax at the rate of 20%. The tax shall be due „una tantum“ and shall be paid as follows :

- a) gas of domestic production : by refineries upon sale of the product to any person or firm, on the basis of the aggregate selling price, in the normal manner and time-limits ;

- b) gas coming from abroad: „in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE LXIV

The tax paid in accordance with the foregoing Article is inclusive of that due for transactions relating to propane and butane gas and their mixtures subsequent to the relative sale by the refineries or to importation, including retail sale.

PART XVII

AERATED WATERS AND DRINKS AND ICE

ARTICLE LXV

Trading in inland-produced aerated waters and drinks and trading in ice shall be subject to the payment „una tantum“, by the manufacturer concerned, of turnover tax at the rate of 4%, such payment to be made „in modo virtuale“ to the Registry Office in accordance with the provisions of Part XXV of the Regulations approved by R. D. 26 January 1940, No. 10, on the quantities sold during the year and with reference to the average selling prices of the various kinds of products as quoted to re-sellers and shop-keepers.

The said average prices shall be determined, for the respective year, within the month of February by the „Sovrintendente di Finanza“ after consultation with the local Chambre of Commerce and shall be notified within the same date to the Registry Office. For this purpose the tax-payers concerned shall notify the „Sovrintendenza di Finanza“, within January, 1953, of the existence of the factory and the various kinds of products which have been manufactured.

For the purposes of the assessment of the provisional tax for 1953, ice and aerated waters manufacturers shall file with the Registry Office, within February of the same year, a declaration covering the quantities sold during 1952.

ARTICLE LXVI

Firms producing ice and aerated waters and drinks shall keep a „production book“ to be submitted to the Registry Office for prior certification. The daily quantities produced shall be entered in such book distinctly for each category of products. At the end of every month the quantities produced shall be recapitulated, separately for each category, by the manufacturer concerned, who shall affix at foot of each recapitulation his signature and the date.

ARTICLE LXVII

In respect of aerated waters and drinks imported from abroad, the turnover tax shall likewise be payable „una tantum“ at the rate of 6% and shall be collected „in modo virtuale“ by the Customs on clearance, on the basis of the import value of the product as calculated in accordance with art. 18 of Law 19 June 1940, No. 762.

ARTICLE LXVIII

The products subject to the fiscal treatment established by the foregoing Articles are hereinafter specified:

Ice ;

Any aerated waters ;

Artificial mineral drinking waters ;

Drinks, except those containing alcohol, prepared with the above mentioned waters or with natural waters, including mineral or medicinal, naturally or artificially aerated ones, and with the addition of syrups, pulps or juices of citrus fruit, other fruit or any other ingredient.

ARTICLE LXIX

The tax paid in accordance with the foregoing Articles shall include that which would be due in respect of any trading transactions relating to ice and aerated waters and drinks, either inland-produced or of foreign origin, except the retail sale and the sale in licensed premises.

PART XVIII

GENERAL PROVISIONS

ARTICLE LXX

Notes or invoices made out in respect of trading transactions on which the tax, in accordance with the provisions of this Order, is paid under lump-sum agreement („in abbondamento“) or „in modo virtuale“ or is not applicable by reason of its inclusion in the comprehensive rates payable „una tantum“, shall be liable to the stamp duty established by art. 24 of Law 19 June 1940, No. 762, as subsequently amended. If the said documents, however, show separate expenses for transportation, packing and the like, the turnover tax on such expenses shall be paid at the normal rate and in the normal manner.

ARTICLE LXXI

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to the administrative instructions already issued, its provisions shall be operative as from 1st January 1953.

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER

Colonel Arty
Chief of Staff

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

Major General
Zone Commander

Ref. : LD/A/53/14

Order No. 53

RESTITUTION OF EXCISE DUTY ON ALCOHOL AND SUGAR (SACCHAROSE) CONTAINED IN CHERRIES AND „CHINOTTI“ IN LIQUEUR WHEN EXPORTED BY USING FORM A/55

WHEREAS it is deemed advisable to grant industrial establishments producing cherries and „chinotti“ (bitter oranges) in liqueur the restitution of excise duty on alcohol and sugar (saccharose) contained in the said products, when they are exported by using Form A/55, 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

Cherries and „chinotti“ in liqueur shall benefit, when exported by using Form A/55, by the restitution of excise duty on the alcohol and sugar (saccharose) contained in the exported quantities, as ascertained by the analysis made by the Customs and Excise Chemical Laboratories on the relative samples.

ARTICLE II

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

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

VONNA F. BURGER

Colonel Arty
Chief of Staff

for **T.J.W. WINTERTON**
Major General
Zone Commander

Ref.: LD/A/52/200

Administrative Order No. 21

LEGAL RECOGNITION OF MARIA LUISA STAYER

WHEREAS DEL CONTE Pietro, residing in Trieste, Via Paduina 11, has legally recognized his adulterine daughter Maria Luisa Stayer by Notarial deed dated 17 October 1952 and has asked for a declaration of efficacy of the recognition, pursuant to Article 252, second and third paragraph of the Civil Code, and

WHEREAS all conditions prescribed by said law have been complied with,

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

ORDER:

1. The legal recognition made by DEL CONTE Pietro by Notarial deed dated 17 October 1952 in respect of his adulterine daughter Maria Luisa Stayer born at Trieste on 1 April 1947, is hereby granted to all effects, pursuant to Art. 252, second and third paragraph of the Civil Code.
2. This Order shall become effective on the date it is signed by me.

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

VONNA F. BURGER

Colonel Arty.
Chief of Staff

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

Major General
Zone Commander

Ref. : LD/B/53/16

Administrative Order No. 22

ALLIED MILITARY GOVERNMENT APPOINTMENTS (AMENDMENT TO ADMINISTRATIVE ORDER No. 60/1952)

WHEREAS by Administrative Order No. 60 dated 9 December 1952 Avvocato Michele MIANI has been appointed Deputy Chief, Department of Social Assistance ; and

WHEREAS Avvocato Michele MIANI for personal reasons has not taken over his functions and it is therefore necessary to revoke said appointment ;

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

ORDER:

1. The appointment as Deputy Chief, Department of Social Assistance of Avvocato Michele MIANI made at No. 1, letter b of Administrative Order No. 60 dated 9 December 1952 is hereby revoked.

2. This Order shall become effective on the date it is signed by me and shall be operative as from 9 December 1952.

Dated at TRIESTE, this 23rd day of March 1953.

VONNA F. BURGER
Colonel Arty
Chief of Staff
for T.J.W. WINTERTON
Major General
Zone Commander

Ref. : LD/B/53/17

Administrative Order No. 23

LEGAL RECOGNITION OF LICIA AND ANNA MARIA BOSELLO

WHEREAS Wanda MONASS married BOSELLO, residing in Trieste, Via Benvenuto Cellini 2, has legally recognized her adulterine daughters Licia and Anna Maria Bosello by Notarial deed 17 December 1952 and has asked for a declaration of efficiency of the recognition, pursuant to Article 252, second and third paragraph of the Civil Code, and

WHEREAS all conditions prescribed by said law have been complied with,

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

ORDER :

1. The legal recognition made by Wanda MONASS married BOSELLO by Notarial deed dated 17 December 1952 in respect of her adulterine daughters Licia and Anna Maria BOSELLO born at Trieste on 26 October 1929 and on 29 December 1933 respectively, is hereby granted to all effects, pursuant to Art. 252, second and third paragraph of the Civil Code.
2. This Order shall become effective on the date it is signed by me.

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

VONNA F. BURGER
Colonel Arty
Chief of Staff
for T.J.W. WINTERTON
Major General
Zone Commander

Ref. : LD/B/53/18

Notice No. 17

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY INDUSTRIAL PRINTING CONCERNS

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 industrial printing concerns, not members of category associations or not subject to collective contracts, the following Award :

L O D O

ARTICOLO UNICO

L'efficacia del lodo pubblicato con l'Avviso No. 39 sulla Gazzetta Ufficiale dd. 21 giugno 1952, integrato dal lodo pubblicato con l'Avviso No. 36 sulla Gazzetta Ufficiale dd. 31 dicembre 1952 s'intende prorogata sino al 31 dicembre 1953.

Una richiesta di revisione del presente lodo in data anteriore alla predetta scadenza, sarà considerata legittima solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato dal relativo contratto di categoria.

Letto, confermato e sottoscritto

Trieste, 27 gennaio 1953.

<i>Il Presidente :</i>	Sgd. Egidio FURLAN
<i>I Componenti :</i>	„ Bruno MARI
	„ Fr. MAZZUCCHIN
	„ Renato CORSI
	„ Livio SORANZ
<i>I Consulenti tecnici :</i>	„ Ruggero TIRONI
	„ Giovanni POLI

Ratificato : 27 febbraio 1953

Sgd. : de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 20th day of March 1953.

Dr. Eng. E. de PETRIS
Chief, Department of Labour

Ref. : LD/C/53/16

Notice No. 18

MINIMUM WAGES FOR THE WORKERS IN THE EMPLOYMENT OF CRAFTSMEN-BARBERS

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 workers in the employment of Craftsmen-Barbers, not members of Category Associations, the following Award :

L O D O

ARTICOLO UNICO

L'efficacia del lodo pubblicato con l'Avviso No. 32 sulla Gazzetta Ufficiale dd. 11 giugno 1952, s'intende prorogata sino al 31 dicembre 1953.

Sarà ammessa una richiesta di revisione anteriore alla predetta scadenza, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato dal relativo contratto di categoria.

Letto, confermato e sottoscritto

Trieste, 23 febbraio 1953.

<i>Il Presidente :</i>	Sgd. Egidio FURLAN
<i>I Componenti :</i>	„ Ermanno FRAGIACOMO
	„ Giuseppe RODRIGUEZ
	„ Renato CORSI
	„ Ferruccio GRATTON
<i>I Consulenti tecnici :</i>	„ Nicolò PASE
	„ Giovanni POLI

Ratificato : 27 febbraio 1953

Sgd. : de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 20th day of March 1953.

Ref. : LD/C/53/17

Dr. Eng. E. de PETRIS
Chief, Department of Labour

Notice No. 19

MINIMUM WAGES FOR JANITORS EMPLOYED BY HOUSE-OWNERS

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 janitors employed by house-owners 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 No. 1 sulla Gazzetta Ufficiale dd. 11 gennaio 1951, s'intende prorogata sino al 31 dicembre 1953, con le aggiunte indicate negli Articoli che seguono.

ARTICOLO 2

Un'esatta interpretazione dell'Articolo 8 del lodo pubblicato con l'Avviso No. 29 sulla Gazzetta Ufficiale dd. 11 giugno 1950, vuole che si possa far riferimento alle indennità sostitutive in esso previste, solamente nel caso in cui l'alloggio del portiere sia sprovvisto dei servizi di acqua e di luce.

ARTICOLO 3

S'intende integralmente riportato nel presente lodo l'Ordine No. 139 pubblicato sulla Gazzetta Ufficiale dd. 21 luglio 1952, che stabilisce la nuova indennità di contingenza, da corrispondere ai portinai.

ARTICOLO 4

Sarà considerata legittima una richiesta di revisione anteriore alla scadenza prevista dall'Articolo 1, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico dei lavoratori disciplinati dal relativo contratto di categoria.

Letto, confermato e sottoscritto

Trieste, 30 gennaio 1953.

<i>Il Presidente :</i>	Sgd. Egidio FURLAN
<i>I Componenti :</i>	„ Ubaldo ZANIER
	„ Vincenzo BACCI
	„ Ferruccio GRATTON
	„ Renato CORSI
<i>I Consulenti tecnici :</i>	„ Mario SMECCHIA
	„ Giovanni D'ELIA

Ratificato : 27 febbraio 1953

Sgd. : de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 20th day of March 1953.

Ref. : LD/C/53/18

Dr. Eng. E. de PETRIS
Chief, Department of Labour

Notice No. 20

MINIMUM WAGES FOR CLERICAL PERSONNEL EMPLOYED BY INDUSTRIAL CONCERNS IN GENERAL, WITH EXCEPTIONS

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 clerical workers, in the employ of Industrial concerns in general not members of Category Associations or not subject to collective contracts, other than printing, metalworking, wine and liquor Firms, Concerns operating licensed motorbus lines and transportation services by motor-trucks of goods for third parties, hire and garage services, or publishing and printing daily newspaper concerns, the following Award:

L O D O

ARTICOLO 1

L'efficacia del lodo pubblicato con l'Avviso No. 37 sulla Gazzetta Ufficiale dd. 21 giugno 1952 s'intende prorogata sino al 31 dicembre 1953 con le aggiunte in appresso indicate.

ARTICOLO 2

Gli scatti d'anzianità previsti nell'Articolo 2 del lodo arbitrale pubblicato sulla Gazzetta Ufficiale dd. 11 luglio 1951 con l'Avviso No. 31, a partire dal 1° febbraio 1953 anziché esser calcolati solamente sullo stipendio base, lo saranno anche sulla relativa indennità di contingenza.

Il ricalcolo di tali scatti, per quello che si riferisce all'indennità di contingenza, sarà effettuato alla fine di ogni anno solare e avrà applicazione al 1° gennaio dell'anno successivo.

Viceversa, per quello che concerne gli scatti maturati nel periodo 1° luglio 1930 - 31 gennaio 1953, saranno concessi degli importi convenzionali di rivalutazione in numero uguale a quello degli scatti maturati, della misura sottoindicata:

Impiegati di I categoria	L. 450
Impiegati di II categoria	L. 375
Impiegati di III A categoria	L. 325
Impiegati di III B categoria	L. 300

Per il personale femminile gli importi suddetti saranno ridotti della stessa percentuale prevista per l'indennità di contingenza.

Le somme sopra riportate verranno corrisposte ogni mese unitamente allo stipendio base.

ARTICOLO 3

Sarà considerata legittima una richiesta di revisione del presente lodo, in data anteriore alla scadenza prevista all'art. 1, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato da analoghi contratti di categoria.

Letto, confermato e sottoscritto

Trieste, 26 gennaio 1953.

Il Presidente : Sgd. Egidio FURLAN
I Componenti : „ Bruno MARI
 „ Domenico ROCCO
 „ Renato CORSI
 „ Guido BORZAGHINI
I Consulenti tecnici : „ Nicolò PASE
 „ Giovanni POLI

Ratificato : 27 febbraio 1953
 Sgd. : de PETRIS
 Capo Dipartimento del Lavoro

Dated at TRIESTE, this 20th day of March 1953.

Ref. : LD/C/53/19

Dr. Eng. E. de PETRIS
 Chief, Department of Labour

Notice No. 21

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY WINE AND LIQUOR INDUSTRIAL CONCERNS

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 Wine and Liquor industrial concerns, 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 No. 40 sulla Gazzetta Ufficiale dd. 21 giugno 1952, s'intende prorogata sino al 31 dicembre 1953, con le aggiunte indicate negli Articoli che seguono.

ARTICOLO 2

A partire dal 1° febbraio 1953 la tabella delle maggiorazioni per lavoro straordinario concernente il personale impiegatizio, prevista all'Articolo 3 del lodo pubblicato con l'Avviso No. 19 sulla Gazzetta Ufficiale dd. 1° maggio 1951, s'intende sostituita dalla seguente :

Lavoro straordinario diurno	40%
Lavoro festivo (domenica o giorno di rip. comp.)	65%
Lavoro straordinario festivo (oltre le 8 ore)	90%
Lavoro festivo (nelle festività infrasettimanali)	65%
Lavoro festivo (nelle festività generali)	65%
Lavoro notturno (non compreso in turni)	50%
Lavoro notturno straordinario feriale	65%
Lavoro notturno straordinario festivo	100%
Lavoro notturno a turni avvicendati	12%

A partire dalla stessa data prevista nell'Articolo precedente, la tabella per la maggiorazione del lavoro straordinario per il personale non impiegatizio di cui all'Articolo 8 del lodo citato all'Articolo 2, va sostituita dalla seguente :

Lavoro straordinario diurno	25%
Lavoro festivo (domenica o giorno di rip. compens.)	40%
Lavoro straordinario festivo (oltre le 8 ore)	50%
Lavoro eseguito nelle festività nazionali	40%
Lavoro notturno (dalle 22 alle 6) non compreso in turni	35%
Lavoro straordinario notturno	40%
Lavoro a turni notturni	12%
Lavoro straordinario dei turnisti in aggiunta al lavoro notturno di ore 8 iniziate alle 22	35%

ARTICOLO 3

Gli articoli 5 e 10 del lodo citato all'Articolo 2 devono essere integrati dal comma seguente :

Qualora il datore di lavoro richieda esplicitamente al dipendente delle prestazioni di lavoro effettivo oltre la durata dell'orario normale giornaliero, tali prestazioni saranno retribuite con la maggiorazione prevista per il lavoro straordinario.

ARTICOLO 4

A partire sempre dalla stessa data prevista negli Articoli precedenti i lavoratori cui il presente lodo si riferisce avranno diritto ad una indennità speciale variabile per qualifiche e per età, ragguagliabile ad anno e corrisposta in quattro rate trimestrali scadenti il 31 marzo, il 30 giugno, il 30 settembre e il 31 dicembre.

Nel caso di inizio o di cessazione del rapporto di lavoro nel corso dell'anno, saranno corrisposti tanti dodicesimi della prevista indennità quanti saranno stati i mesi di effettivo servizio prestato, arrotondando ad un mese le frazioni superiori ai 15 giorni.

Nel caso di assenza dal lavoro per qualsiasi ragione, se nel corso di un mese di calendario la somma dei giorni di assenza superi 14 giornate per gli operai e di 16 per gli impiegati, dalla quota trimestrale dell'indennità sarà dedotto un importo corrispondente ai giorni di assenza stessi.

L'importo da detrarre sarà calcolato suddividendo un dodicesimo della quota annua per 26.

L'indennità speciale non è suscettibile di alcuna variazione in relazione alle eventuali variazioni degli elementi della retribuzione, e non costituisce ad alcun effetto parte della retribuzione.

Le tabelle della predetta indennità sono le seguenti :

IMPIEGATI	Uomo	Donna
Categoria I sup. 21 anni	L. 57.600	57.600
Categoria II sup. 21 anni	L. 43.350	36.700
Categoria II inf. 21 anni	L. 37.600	31.850
Categoria III A sup. 21 anni	L. 32.250	27.500
dai 19 - 21 anni	L. 30.550	25.900
dai 18 - 19 anni	L. 27.050	21.450
dai 17 - 18 anni	L. 23.300	19.650
sotto 17 anni	L. 21.500	18.200
Categoria III B sup. 21 anni	L. 27.300	23.300
dai 19 - 21 anni	L. 26.050	22.150
dai 18 - 19 anni	L. 23.450	18.250
dai 17 - 18 anni	L. 19.750	16.650
sotto 17 anni	L. 18.600	15.750

OPERAI

Uomini

Operaio specializzato	L. 29.050	} superiori ai 20 anni
Operaio qualificato	L. 26.050	
Manovale specializzato	L. 24.650	
Manovale comune	L. 23.150	
Manovale specializzato	L. 23.000	} dai 18 ai 20 anni
Manovale comune	L. 21.200	
Manovale specializzato	L. 17.750	} dai 16 ai 18 anni
Manovale comune	L. 16.500	
Manovale specializzato	L. 16.500	} inferiore ai 16 anni
Manovale comune	L. 11.400	

Donne

Operaia specializzata	L. 20.450	} superiore ai 18 anni
Operaia qualificata	L. 19.450	
Manovale comune	L. 18.350	
Manovale	L. 14.400	dai 16 ai 18 anni
Manovale	L. 11.150	inferiore ai 16 anni

ARTICOLO 5

La richiesta di revisione del presente lodo potrà essere considerata legittima, anche se presentata in data anteriore alla scadenza prevista all'Articolo 1, solamente nel caso in cui avesse subito delle modificazioni il trattamento economico del personale disciplinato dal relativo contratto di categoria.

Letto, confermato e sottoscritto

Trieste, 28 gennaio 1953.

Il Presidente : Sgd. Egidio FURLAN
I Componenti : „ Aldo CHERINI
 „ Virgilio NARDUZZI
 „ Renato CORSI
 „ Guido BORZAGHINI
I Consulenti tecnici : „ Nicolò PASE
 „ Giovanni POLI

Ratificato : 27 febbraio 1953.

Sgd. : de PETRIS

Capo Dipartimento del Lavoro

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

Ref. : LD/C/53/15

Dr. Eng. E. de PETRIS
 Chief, Department of Labour

Notice No. 22

LIST OF NATURAL BEAUTIES („BELLEZZE NATURALI“)

NOTICE is hereby given that the Chief, Education Office of the Allied Military Government has approved, pursuant to article 3 of the Law 29 June 1939, No. 1497, the following

„ELENCO DELLE BELLEZZE NATURALI D'INSIEME SOTTOPOSTE A TUTELA

1. La zona della parte del Territorio Libero di Trieste amministrata dalle Forze britannico-americane così delimitata : Roiano - Scala Santa - Poggioreale (Obelisco) q. 397 - Monte Curca q. 371 - Monte Grisa q. 335 - Casa Cantoniera dell'U.S.V.S. q. 276 - Strada comunale per Prosecco - Centro di Prosecco q. 267 - 274 - Monte S. Primo q. 279 - S. Croce bassa q. 222 - Monte Baliza q. 222 - Monte Berciza q. 200 - Strada provinciale - Bivio Sistiana - **Margine inferiore**: Poiano - Scala Santa - Pischianzi - segue quota 200 fino sopra Longera indi Chiusa ; da Chiusa includendo il bosco Bazzoni fino alla curva di Basovizza - **Margine superiore**: Obelisco, Strada di Villa Opicina fino a via Campo Romano a ovest della Villa fino al centro di Poggioreale - Linea ad est della Villa dal lato di Banne, indi linea che segue da nord-est verso sud-est il crinale di Conconello mantenendosi a mezzo chilometro di distanza dalla cresta, passando per q. 369 e per Chiusa di Banne fino a Basovizza. Val Rosandra, parte rocciosa - corso superiore della Valle - versanti prospicienti il corso d'acqua compresa la chiesetta di S. Maria.

2. In particolare :

a) Comune di Trieste

Piazza Unità

Piazza Goldoni

Piazza della Borsa

Piazza della Stazione

Piazza S. Antonio Nuovo

Piazza Ponterosso

Piazza Carlo Alberto

Piazzale Rosmini

Via del Teatro Romano da via Cavana al Largo Riborgo, in profondità fino a S. Giusto

Colle di S. Giusto

Colle di Scorcola

Le rive e i moli dall'Aeroporto alla Stazione di Campo Marzio

Il canale

Riva Grumula (Porto Sportivo)

Barcola

Grignano

Poggioreale

Conconello

Contovello

b) Comune di Monrupino

Monrupino, colle e chiesa

Strada antica, con le scarpate, che va dalla località „Poklon“ sino alla chiesa

Strada antica, con le scarpate, che va dalla frazione di Zolla fino alla chiesa

Strada vecchia, Ferneti - Zolla, testè sistemata

Cappelletta vecchia sita nella borgata di Ferneti

Strada vecchia che va dalla località „Poklon“ alla frazione di Zolla, sotto il colle della chiesa di Monrupino.

c) Comune di Duino - Aurisina

Sorgenti del Timavo
Duino
Aurisina
Conca di Sistiana

d) Comune di S. Dorligo della Valle

Val Rosandra
S. Servolo

e) Comune di Muggia

Strada costiera dai punti di Stramare - Muggia - S. Rocco (omessi i cantieri) Punta Rocco -
Punta Sottile (omesso il Lazzaretto) fino al confine di Punta Grossa
La riva di Muggia città
Il Mandracchio di Muggia
Il Castello
Piazza Guglielmo Marconi
Colle di S. Francesco
Collina di Muggia Vecchia
Strada da Muggia a Muggia Vecchia partendo dal Castello
Monte S. Michele"

Dated at TRIESTE, this 26th day of March 1953.

Prof. Dr. GIUSEPPE FADDA

Chief, Education Office

Ref. : LD/C/50/71

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