

ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE
FREE TERRITORY OF TRIESTE

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ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

Order No. 59

ESTABLISHMENT OF ADMINISTRATIVE APPEAL COUNCIL

WHEREAS by Order No. 24 dated the seventh day of February 1949 the Zone Administrative Board in jurisdictional Office (*Giunta Amministrativa di Zona in sede giurisdizionale*) was established, and

WHEREAS it is considered necessary and advisable to establish within that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“) an Administrative Appeal Council to consider and decide upon appeals lodged against the decision of the Zone Administrative Board in jurisdictional Office,

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

ORDER :

ARTICLE I

ESTABLISHMENT AND POWERS OF ADMINISTRATIVE APPEAL COUNCIL

Section 1. — An Administrative Appeal Council is hereby established within the Zone to accept, consider and decide upon appeals lodged against decisions of the Zone Administrative Board in jurisdictional office.

Section 2. — The procedure before the Administrative Appeal Council shall be that prescribed by law for proceedings before the jurisdictional Sections of the Council of State.

ARTICLE II

COMPOSITION OF ADMINISTRATIVE APPEAL COUNCIL

Section 1. — The Administrative Appeal Council shall be composed of a President, four regular members and two substitute members, to be appointed by the Zone Commander.

Section 2. — In case of absence of the President the senior regular member shall substitute him. In case of absence of a regular member the President shall nominate the substitute member to sit in place of the absent regular member.

ARTICLE III

TENURE OF OFFICE

The President, regular members and substitute members of the Administrative Appeal Council shall hold office during the administration of Allied Military Government unless otherwise ordered by the Director General, Civil Affairs.

ARTICLE IV

SPECIAL PROVISIONS

Section 1. — Magistrates of the judiciary, holding office in the Administrative Appeal Council shall, during the tenure of their office, be excused and relieved from their duties with the ordinary judicial Courts.

Section 2. — Lawyers holding office in the Administrative Appeal Council are barred for a period of one year from the date of their termination of office from appearing as defence Counsel before the Administrative Appeal Council.

ARTICLE V

TRANSITORY PROVISIONS

Section 1. — Cases formerly submitted to the Council of State and still pending undecided may now be presented to the Administrative Appeal Council for decision, provided that they are presented to the said Council within six months from the effective date of this Order.

Section 2. — Any time limits provided for by the laws in force and in effect with regard to the presentation of appeals against decisions of the „Giunta Provinciale Amministrativa in sede giurisdizionale“, the running of which was suspended by reasons of there being a state of war, shall begin to run again six months after the effective date of this Order.

ARTICLE VI

EFFECTIVE DATE

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

Dated at TRIESTE, this 28th day of March 1949.

RIDGELY GAITHER

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

* Ref. : LD/A/49/43

Order No. 60

RESTRICTIONS OF CONSUMPTION OF ELECTRICITY

WHEREAS it is considered necessary in view of the acute shortage of electric energy to withhold for six days the supply of electric energy to industrial consumers within that part of the Free Territory of Trieste administered by the British-United States Forces,

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

ORDER :

ARTICLE I

The distribution of electric energy shall be suspended from 0800 to 1800 hrs. each day from the 4th to the 9th April 1949 inclusive to all industrial consumers (except Public Services) with an individual maximum contract load of 15 KW or over.

ARTICLE II

Industrial consumers whose supply of energy is not or cannot be cut off are prohibited from using electric energy during the period of suspension.

ARTICLE III

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

ARTICLE IV

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

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

ARTICLE V

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

Dated at TRIESTE, this 30th day of March 1949.

H. P. P. ROBERTSON

Brigadier, O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Ref. : LD/A/49/85

Order No. 61

ELECTORAL ROLLS — AMENDMENT TO ORDER No. 345

WHEREAS it is deemed necessary to amend Article XXVII of Order No. 345 dated 24 September 1948 (Compilation of the Electoral Rolls) in that Zone of the Free Territory of Trieste administered by the British-United States Forces,

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

O R D E R :

ARTICLE I

The first and second paras of Article XXVII of Order No. 345 dated 24 September 1948 are hereby repealed and substituted by the following :

„Any person may at any time inspect all deeds and documents concerning the compilation of the Electoral Rolls and their revision in terms of Article XVII hereof.“

„The copies of the Rolls of each Commune, authenticated by the Electoral Commission, shall be deposited with the Electoral Commission.“

ARTICLE II

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

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

RIDGELY GAITHER

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

Ref. : LD/A/49/74

Order No. 62

AMENDMENT TO ORDER No. 33

WHEREAS it is deemed advisable to amend certain provisions of Order No. 33 dated 21 February 1949 relating to the reconstitution of the Communal Administration by Electicn in that Zone of the Free Territory of Trieste administered by the British-United States Forces,

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

O R D E R :

ARTICLE I

Sections 2 and 3 of Article XXVI of Order No. 33 dated 21 February 1949 are hereby repealed and substituted by the following :

„Section 2. — After constituting the Office, the President shall open the parcel containing the ballot-papers and distribute to the scrutineers a number of ballot-papers corresponding to the number of the electors inscribed in the section.

The scrutineer shall put his signature on the back of the ballot-papers and return them to the President.

In the record mention shall be made of the number of ballot-papers signed by each scrutineer.“

„Section 3. — The President shall then verify that the seal closing the envelope containing the Section stamp is intact, open the envelope and attest in the record the number indicated on the stamp.

The President shall then stamp the ballot-papers which shall have been signed, and after checking their number, deposit them in the first ballot-box or in an appropriate box, in case both ballot-boxes are intended to receive the ballot-papers after the casting of the vote.

During all the operations provided for by this Section and by the preceding one no one may leave the hall.“

ARTICLE II

Sections 1, 5, 6 and 7 of Article XXVII of Order No. 33 dated 21 February 1949 are hereby repealed and substituted by the following :

„Section 1. — After ascertaining the personal identity of the elector, the President shall detach the coupon from the electoral certificate, and shall deposit it in a special envelope ; he shall then draw from the first ballot-box or from the box mentioned in Article XXVI, Section 3, a ballot-paper and hand it over, duly folded, to the elector together with an indelible pencil.“

„Section 5. — The operation of voting being ended, the elector shall hand over to the President the pencil and the closed ballot-paper. The President shall ascertain the closing of the ballot-paper and, should same not be closed, he shall invite the elector to re-enter the polling-booth and to close the ballot-paper ; then the President shall verify the identity by examining the signature and the stamp and shall deposit same ballot-paper into the ballot-box.

One of the members of the Office shall attest that the elector has voted by signing his signature opposite to the elector's name in the appropriate column of the Section Roll.“

„Section 6. — The ballot-papers on which the stamp or the scrutineer's signature are missing, shall not be put into the ballot-box, and the electors who presented them may not vote again. Same ballot-papers shall be immediately indorsed by the President and by at least two scrutineers and shall be attached to the record, in which special mention shall be made referring to those electors who, after having received the ballot-paper, did not return it.“

„Section 7. — The elector shall return the pencil together with the ballot-paper. The failure to return the ballot-paper or the pencil shall be liable to a fine („ammenda“) from 1.000 to 3.000 Lire.“

ARTICLE III

The first para of subpara c), Section 1 of Article XXIX of Order No. 33 dated 21 February 1949 is hereby repealed and substituted by the following :

„c) draw and count the ballot-papers which remained in the first ballot-box and check their number against that of those inscribed electors who did not vote ; (for this purpose, also those electors shall be considered as having voted who, after having received the ballot-paper did not return it, or returned ballot-papers without the stamp or the scrutineers' signature).

The said ballot-papers as well as those remaining in the parcel delivered to the President by the Mayor, shall be forwarded to the „Pretore“ in accordance with the procedure set forth in para b) ;“.

ARTICLE IV

This Order shall enter into force on the date of its publication in the Official Gazette.

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

RIDGELY GAITHER

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

Ref.: LD/A/49/77

Order No. 63

AMENDMENT TO THE SOCIAL INSURANCE REGULATIONS FOR EMPLOYEES OF DIRECT TAX COLLECTING AGENCIES

WHEREAS it is deemed advisable and necessary to amend the Social Insurance Regulations for employees of direct tax collecting agencies, in that Zone of the Free Territory of Trieste administered by the British-United States Forces,

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

O R D E R :

ARTICLE I

The following para shall be added to Article 5 of the Regulations approved by R.D. 3 May 1937, No. 1021 :

„Contractors shall furthermore be obliged to pay an extraordinary supplementary contribution at the rate of 2.30% which rate may be changed from time to time through the procedure set forth in Article 35 hereof.“

ARTICLE II

The contribution referred to in Article I shall be borne by the contractor and shall be due as from the first period of contribution subsequent to 31 December 1948.

ARTICLE III

The following shall be added to No. 2 of Article 12 of the Regulations approved by R.D. 3 May 1937, No. 1021 :

„Where the sums guaranteed under the mixed insurance are inferior to the seniority indemnity they shall be integrated up to the amount of such indemnity from the fund referred to in Article 35 of these Regulations.“

ARTICLE IV

The last para of Article 20 of the Regulations approved by R.D. No. 1021, dated 3 May 1937, is hereby amended as follows :

„The insured person liquidating the invalidity pension shall be entitled, in addition to the pension, to the payment of the value of the redemption capital guaranteed under the mixed insurance, payable at the date of the liquidation of the pension. The value of such redemption shall be computed on the basis of the entire mathematical policy-value („riserva matematica dell'assicurazione“) with a minimum of 95% of the contributions allocated to the mixed insurance if the redemption takes place in the first five years of the insurance, and of 100% of such contributions if the redemption takes place after the first five years of insurance.“

„Where the redemption value is lower than the seniority indemnity due by virtue of law or the collective bargaining contract or Firm Regulations („Regolamento Aziendale“), the indemnity shall be integrated from the fund referred to in Article 35 of these Regulations.“

ARTICLE V

The following para shall be added to Article 23 of the Regulations approved by R.D. 3 May 1937, No. 1021 :

„For the personnel who at the date of the inscription into the fund have attained an age exceeding 55 years, the entire contribution referred to in Article 5 shall be invested in financial capitalization at a rate of 4.50% per annum, after deduction of the contributions for the compulsory insurance of the workers subject to it.“

ARTICLE VI

Article 26 of the Regulations approved by R.D. 3 May, 1937, No. 1021 is hereby amended as follows :

„Whenever the working contract has been rescinded before the right to pension has accrued and the insured person is entitled to the seniority indemnity by virtue of law or the collective bargaining contract or the Firm Regulations („Regolamento Aziendale“) he shall be entitled to a sum equal to the entire mathematical policy-value of the mixed insurance, if the policy-value exceeds such indemnity. If the policy-value is lower, the indemnity shall be integrated from the fund referred to in Article 35 of these Regulations.

In case of resignation the mathematical policy-value („riserva matematica“) shall be paid as follows :

- a) the entire policy-value to the integration fund referred to in Article 35 if the resignation takes place during the first five years period of service ;
- b) one half to the insured worker and one half to the aforesaid fund if the resignation takes place in the second five years period of service ;
- c) the entire policy-value to the insured worker if the resignation takes place after the second five years period of service.

In case of resignation for marriage the insured woman shall be entitled to the entire sum referred to in the first para of this Article, provided the marriage is contracted within one year from the date of the cessation of service.

In case of justified dismissal in terms of Article 9 of R.D.L. 13 November 1924, No. 1825 the mathematical policy-value shall be allocated to the integration fund.“

ARTICLE VII

The following para shall be added to Article 28 of the Regulations approved by R.D. 3 May 1937, No. 1021 :

„Where employers are obliged to recognize employee's seniority prior to 1 January 1937, exceeding that previously declared, the basic emoluments for redemption shall be equal to those paid at the time of the recognition. If payment in 80 quarterly instalments has been requested in accordance with the provisions of Article 30, the burden relating to consolidated contribution, as regards the instalments expired during the period from 1 January 1937 up to the time of the calculation, shall be charged to the employer who has made such recognition.“

ARTICLE VIII

The tariffs of mixed insurance with a single („unico“) premium or with a yearly premium, annexed to the Regulations approved by R.D. 3 May 1937, No. 1021, are hereby substituted by those annexed to the Regulations approved by R.D. 20 October 1939, No. 1863.

ARTICLE IX

Article 35 of the Regulations approved by R.D. 3 May 1937, No. 1021 is hereby substituted by the following :

„There is hereby established an integration fund, in favour of the insured employees, to be administered in accordance with Article 1. The following revenue shall be transferred to this fund :

- 1) penalties referred to in Article 1 of R.D.L. 4 May 1936, No. 971 ;
- 2) proceeds relating to personnel who have resigned during the first and second five years period and those relating to personnel dismissed for justified reasons (except cases of reduction of the burden referred to in subsequent Article 42) ;
- 3) the 5% of the consolidated contribution and the 10% of the yearly contribution, allocated to the mixed insurance ;
- 4) the extraordinary supplementary contribution, for the entire period and at the rates fixed ;
- 5) any other revenue provided for by the Regulations.

The integration fund shall be used for integrating the social economic treatment („prestazioni di assicurazione e capitalizzazione“) up to the amount of the seniority indemnities which, in any case, shall be paid to the insured employees in accordance with the law, the provisions of collective bargaining contracts and/or the Firms Regulations („Regolamenti Aziendali“).“

ARTICLE X

The second part of the second para of Article 36 of the Regulations approved by R.D. 3 May 1937, No. 1021 is hereby amended as follows :

„The resulting sum shall substitute the seniority indemnity relating to the period subsequent to 1 January 1937.

If such sum, increased by the amount derived from the consolidated contribution, is inferior to the seniority indemnity, it shall be integrated from the fund referred to in Article 35 up to the amount of the said indemnity.“

ARTICLE XI

Article 42 of the Regulations approved by R.D. 3 May 1937, No. 1021 is hereby amended as follows :

„In case of resignation or of rescission of the working contract for justified reason pursuant to Article 26, during the period in which payment in instalments may be made pursuant to Article 30, the rates to be paid to the integration fund in accordance with the said Article 26 shall be credited to the collector up to the amount of the sum effectively due on the consolidated contribution relating to the insured worker.

Each quarterly instalment still due by the Agency pursuant to Article 30, shall consequently be decreased proportionally with effect from the first day of January of the year subsequent to the rescission of the working contract.“

ARTICLE XII

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

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

H. P. P. ROBERTSON

Brigadier, O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref. : LD/A/49/44

Order No. 64

PROVISIONS CONCERNING THE COLLECTION OF DIRECT TAXES

WHEREAS it is deemed advisable to make certain amendments to the Law on Direct Taxes Collection and to re-establish, with effect from 1949, the payment of such taxes by six two-monthly, instead of by three four-monthly, instalments, by restoring the repealed provisions of the Consolidated Text of Law 17 October 1922, No. 1401 and of the subsequent amendments thereto in that Zone of the Free Territory of Trieste, administered by the British-United States Forces (hereinafter referred to as the „Zone“).

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

ORDER :

ARTICLE I

REPEAL OF GENERAL ORDER No. 89 OF 17 JANUARY 1947

Section 1. — General Order No. 89 dated 17 January 1947 is hereby repealed with effect from 1 January 1949.

Section 2. — With effect from 1 January 1949, all provisions in force on the effective date of General Order No. 89 and by said Order either repealed or amended, namely : Consolidated Text 17 October 1922, No. 1401, Decrees 30 June 1927, No. 1220, 6 November 1930, No. 1465, 7 December 1933, No. 1762 and Law 16 June 1939, No. 942, as subsequently amended, shall become again operative.

ARTICLE II

MODIFICATION OF PAYMENT MODALITIES

In accordance with the provisions referred to in the preceding Article, the direct taxes entered in the rolls to be published in 1949, with the exceptions established by special laws, shall be paid in six two-monthly equal instalments, payable on 10 February, 10 April, 10 June, 10 August, 10 October, and 10 December.

ARTICLE III

RECEIPTS - NOTES ON TAX-ROLLS („EMARGINAZIONI“) RELATING TO PAYMENTS - PAYMENT IN THE TAX-PAYER'S PREMISES

Article 28 of the Consolidated Text of laws relating to the collection of direct taxes, as amended by Article 5 of R.D.L. 6 November 1930, No. 1465, is hereby substituted by the following :

„The tax collector shall deliver, for payments made, a receipt to the tax-payer, retaining the relative counterfoil or a copy in accordance with the Regulations.“

„Subject to authorization by „Sovrintendenza di Finanza“, the tax collector may make out the receipt on the payments cards „cartella dei pagamenti“. In such case the transcription of payments shall be made into appropriate registers numbered before use and bearing, on every sheet, the seal of „Ufficio Distrettuale delle Imposte Dirette“.,

„Such registers shall replace the counterfoil for the purposes of control by, and guarantee to, the State, the Bodies, and the tax-payers. The notes on tax-rolls or on card-indices relating to payments shall be made as heretofore.“

„In case of payment in the course of an execution, the issuance of the receipt shall relieve the official proceeding to the execution from the obligation of drawing up a „verbale di desistenza.“

„Also such payments, as well as those made by money order or through a postal current account, shall be entered into the register for each individual tax-payer.,

„The rules in force for the keeping of counterfoil-books („bollettari“) shall likewise apply to the registers.,

„The Finance Superintendent may at any time, for service requirements, modify the office hours of tax collectors and order that additional counters for the collection service be opened at the expense of the tax collector.,

„In Communes with more than 100.000 inhabitants tax-payers paying instalments amounting at least to Lire 15.000 each, may request from the tax collector that such payments be collected in their own premises, under the rules of procedure to be established by the Regulations.“

ARTICLE IV

AUCTION PRICE AND EXPERTS' EXPENSES

The second para of Article 44 of the Consolidated Text of laws relating to the collection of direct taxes, as approved by R.D. 17 October 1922, No. 1401 and amended by Article 16 of law 16 June 1939, No. 942, is hereby substituted by the following :

„The auction price shall be determined by multiplying by 200 the direct tax payable to the State, in terms of Article 15 of the Code of Civil Procedure. If such price is deemed to be

considerably lower than the actual value of the property, the Finance Superintendent may request that it be determined on the base of the expert opinion of the Fiscal Technical Office. The relative expenses shall be advanced by the Finance Administration and recovered, together with the tax-payer's debt, by the tax collector or by the „Ricevitore Provinciale“.

ARTICLE V

OBLIGATION OF TAX COLLECTORS TO EXECUTE PAYMENT ORDERS FOR SALARIES AND WAGES TO COMMUNAL EMPLOYEES AND WAGE-EARNING PERSONNEL

The fourth para of Article 80 of the Consolidated Text of laws relating to the collection of direct taxes is hereby substituted by the following :

„If the last day allowed for the payment is a holiday, the tax collector is authorized to make such payment on the working day following.,,

“Direct Tax collectors shall, despite lack of funds payable to the Commune, execute any payment orders issued by Communes or by the Zone President in favour of the Communal Secretary, of Communal employees and wage-earners and relating to the salaries and wages due to them. For such payments the tax collector shall be entitled to charge a rate of interest not lower than that established by the banking trust and to recover the advances made and the relative interests from the first collections of communal surtaxes, taxes or other revenue, subsequent to the payment of the amounts advanced.,,

“Such obligation, however, shall be subject to the condition that the advances made by, or requested from, the tax collector do not exceed in whole the amount of two instalments of communal revenue to be collected within the same calendar year on the basis of the rolls and „liste di carico“ already delivered to the tax collector.“

ARTICLE VI

REFUND OF IRRECOVERABLE TAXES ENTERED IN ROLLS

Article 87 of the Consolidated Text, of laws relating to the collection of direct taxes, approved by R.D. 17 October 1922, No. 1401 is hereby substituted by the following :

„The tax collector shall be entitled to the refund of the taxes or surtaxes entered in the rolls, which he has failed to collect, provided he proves :

that the execution could not take place owing to the absolute lack of personal property by the debtor, or that the executor has proved fruitless or insufficient.,,

“In order to obtain the refund, the proof shall be sufficient that the tax collector has carried out a single execution within six months from the date of maturity of the fourth instalment in default, in case of execution on personal property, or within ten months from the date of maturity of the last yearly instalment, if the execution has been on real property.“

“For the purpose of this Article the tax-payer who has failed to pay four consecutive instalments shall forfeit the benefit to pay the tax by normal instalments provided for by the Law, and the tax collector may proceed to the execution for the whole debt including instalments not yet due.“

“For the purpose of this Article, if the default relates to the third instalment or to subsequent ones the proof shall be sufficient that the tax collector has taken proceedings for obtaining full settlement of the balance existing at the date of maturity of the last instalment.“

"As to the execution on the tax-payer's credit or on his property kept by other persons the tax collector shall prove that it was started within four months from the date when he obtained the necessary particulars and that the judgment was executed within the same term.,

"However, the tax collector who has attached growing crops, shall not loose his right to the refund if he has delayed the sale thereof to one month after the harvest.,

"Likewise, the tax collector shall be allowed to collect outstanding rents one month after they have become due, without loosing the right to refund.,

"If the notifying messenger, when notifying the payments-card („cartella dei pagamenti“), has stated and attested that the tax-payer cannot be found, the tax collector may for the purpose of refund, upon falling due of the fourth instalment notify the same payments-card. If the impossibility of tracing the tax-payer has again been confirmed, the record shall have the effect of a notice of default („avviso di mora“) and of a report on impossibility to trace the tax-payer („verbale di irreperibilita“); it shall be submitted for certification to the Mayor and then by the Tax-levying Body within sixty days from the second notification. The original reports on the first fruitless or insufficient execution shall be forwarded to the Tax Office within the same term.,

"„Avvisi di mora“, or, subject to authority by the Finance Superintendent, lists for rolls of untraceable tax-payers, duly certified by the tax collecting official, may be submitted for the above certification in substitution of the „cartella“.,

"The tax collector may desist from denouncing the failure to pay („morosita“) in terms of Article 35 of R.D. 17 September 1931, No. 1608 and 13 of Law 16 June 1939, No. 942, if he has already denounced the tax-payer's failure to pay the tax-instalments entered in the rolls of the preceding years and such default continues.,

Whenever the Finance Administration has been informed that the debtor on whose property an execution has been made without result, owns real or personal property, it shall transmit such information to the tax collector. If the information is transmitted after presentation of the request for refund, the tax collector may be granted a provisional remission, which will become final on his proving that execution has been made without result on all the property indicated by the Finance Administration.,

"The Finance Administration, relieving the tax collector from his liability shall in any case retain the right to seize the debtor's property in any part of the Zone.“

ARTICLE VII

DETERMINATION OF GUARANTEES

For the determination of the guarantees to be deposited by tax collector and by „Ricevitorie Provinciali“ for the decade 1943-1952 in terms of Article 18 of the Consolidated Text 17 October 1922, No. 1401, and of the guarantees required from tax collectors appointed for the five-year period 1948-1952, the collections of the extraordinary tax on exceptional profits shall be computed at the rate of 15% only.

ARTICLE VIII

COLLECTION OF CREDITS ACCRUED FROM EXPROPRIATION OF REGIME PROFITS

Section 3 of Article 29 of General Order No. 88 dated 15 February 1947 is hereby substituted by the following:

"Except as provided for by Articles 41 and 42, the collection of credits accrued from the expropriation of regime profits shall be governed by the provisions of the first, third, fourth,

fifth and sixth paragraphs of Article 19 of the Consolidated Text on war profits, approved by R. D. 3 June 1943, No. 598, excluding the obligation to pay to the State the equivalent of non-collected taxes."

ARTICLE IX

FAILURE TO PAY THREE CONSECUTIVE INSTALMENTS

Article 30 of General Order No. 88 dated 15 February 1947 is hereby amended to read as follows :

"When the assessment of the debt derived from expropriation has become final, if the person concerned fails to pay three consecutive instalments, he shall be declared bankrupt at the request of „Intendenza di Finanza“, irrespective of whether he is a trader or not."

ARTICLE X

TRANSITORY PROVISIONS

Section 1. — For all taxes entered in rolls published in 1948 and preceding years the portion due in 1949 and subsequent years shall be further collected by the four or two-monthly instalments previously established.

Section 2. — As regards 1st-series principal rolls relating to taxes payable in 1949, the date of payment of the first two-monthly instalment shall be postponed to the 10th of April 1949, coinciding with the payment of the second instalment.

A similar two-months extension shall apply to the time-limits established by Articles 24 and 25 of the Consolidated Text 17 October 1922, No. 1401, relating to the publication of the aforesaid rolls and the notification of the relative „cartelle“, as well as to the time-limits established by Article 4 of R.D.L. 14 February 1927, No. 125.

ARTICLE XI

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

Dated at Trieste, this 31st day of March 1949.

H. P. P. ROBERTSON

Brigadier, O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref. : LD/A/49/52

Order No. 65

SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX FOR 1949 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

WHEREAS it is deemed opportune to issue special provisions concerning the payment of the turnover tax for 1949 on certain categories of receipts, in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

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

ORDER:

PART I

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 appropriate Registry Office under a lump-sum agreement („in abbonamento“) and on the basis of the aggregate turnover in 1948 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 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, carriers, loading and discharging enterprises ;
- 8) retailers ;
- 9) pedlars.

ARTICLE II

LICENSED PREMISES

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 ;
- cafés and bars, including accessories (billiard-rooms, gambling-rooms, etc.) ;
- beer, ice-cream and bottled-liquors shops ;

- licensed wine-shops, so far as concerns receipts not derived from the sale of wine in respect of which the turnover tax is paid in accordance with the provisions of Order No. 131 of 27 January 1948 ;
- 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 licence) for all products on sale ;
- dairy-shops (with or without licence) for the sale of all their commodities, except milk for consumption off the shop ;
- licensed or non-licensed kiosks selling drinks and eatables ;
- billiard-rooms not attached to cafés, bars etc. ;
- bathing establishments ;
- brothels.

The said taxation provisions shall also apply to bars, cafés 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 appropriate Registry Office by a single comprehensive declaration as laid down in Article XV hereof.

The aforesaid taxation provisions shall further apply to :

restaurants, cafés and bars located within clubs, places of entertainment, race-grounds, etc. The turnover tax on the other activities 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 para, of the Regulations issued for the implementation of Law 19 June 1940, No. 762.

ARTICLE III

TRAVELLING ARTISANS

Travelling artisans (with or without fixed place of sale) selling commodities produced by themselves, regardless of the kind of commodity sold and the manner in which it is carried (on motor-vehicles, hand or horse-carts, bicycles, on the seller's shoulders or arms, etc.) or rendering particular services to the public (shoemakers, tinkers, shoeblacks, 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 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 appropriate Registry Office by a single declaration in accordance with Article XV hereof.

ARTICLE IV

ARTISANS

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 purposes of the Income Tax (barbers, hairdressers, chiropodists, tailors, dress-

makers, smiths, shoemakers, tanners, glass-makers, glaziers, farriers, joiners, gold-smiths and watch-makers for their own repair work-shops ; mechanics and engineering works ; photographers ; dye-works laundries, ironing-shops ; furriers and milliners, for their own work-shops so far as concerns repairs and confections on commission ; mills, for the grinding of cereals on account of others ; oil-pressing works, for the pressing of olives on account of others ; bakeries, for the baking of bread and other food on account of others ; industries engaged in the thrashing and drying up of cereals, pressing of fodder and motor-ploughing on account of others ; printing-houses, etc., both if labour only or both labour and materials are supplied).

Where the artisan's 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 of the present Order on the entire turnover of the business, to be declared to the appropriate Registry Office by a single declaration in terms of Article XV hereof.

Retail services rendered under a written agreement and in respect of which the tax is payable at the normal rate and in the normal manner shall be excluded from lump-sum agreements („abbonamento“).

From the latter shall equally be excluded any processing or repair of goods or products which are 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.

ARTICLE V

PROFESSIONAL MEN

The taxation provisions of Article I hereof shall apply to professional men and to any person carrying on a profession, whose income may be classified, for the purpose of the income tax („ricchezza mobile“) as belonging to Cat. C/1, even if the person concerned is carrying on another activity as an employee (lawyers, solicitors, attorneys, architects, geometers, engineers, private teachers any branch, including fine arts, chemists, doctors of economics, physicians, notaries public, midwives, barristers, experts, accountants, technicians in agriculture, veterinarians, licenced sick-attendants, actuaries, etc.).

ARTICLE VI

TRANSPORT OF PERSONS BY TAXI-CABS OR HIRE VEHICLES

For the fiscal purposes referred to in Article I hereof it shall be considered to be a „transport of persons by taxi or by a hire motor-vehicle“ any transport of persons, whether urban or extraurban, made by any type of motor-vehicles, even if the same are occasionally or accessorially used for the transport of goods. The tax is 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 transport 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 transport 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.

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

ARTICLE VII

FORWARDING AGENTS, TOURIST OFFICES, ETC.

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

ARTICLE VIII

Any amounts advanced by forwarding agents 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 forwarding agent and the firms in whose favour the receipts has occurred, the forwarding agent is obliged to give evidence, by appropriate documents, of the payment of the tax due in respect of the transaction made on the consumer's account.

The special provisions of the foregoing para shall not apply to forwarding agents who recover the tax by including it in the total amount debited to their client.

ARTICLE IX

Except as provided for by the last para of this Article, forwarding agents and tourist offices issuing tickets for the transport of passengers by means of conveyance 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, also the gross amounts collected from such passengers.

The payment by above forwarding agents and tourist offices of the amounts due to the operators of the said means of conveyance is not liable to taxation ; for control purposes, however, such payment shall appear from an appropriate document drawn up in two copies and liable to the ordinary stamp duty as established by Article 52 of Tariff „A“ appended to R. D. 30 December 1923, No. 3268 as subsequently amended.

For transportation tickets valid for public autobus, sea, lake, river and air services, forwarding agents and Tourist Offices shall enter in 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 Article 46, second para, 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 transactions concluded for the purpose of carrying out such journeys or excursions.

ARTICLE XI

SALES TO THE PUBLIC

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

There shall be excluded from such taxation the sale of wine sold to the public by direct producers in premises open to the public for consumption off the said premises. In this case the tax shall be paid in accordance with the provisions of Order No. 131, dated 27 January 1948.

Sales and supplies made under a written agreement — for which the tax is payable at the normal rate and in the normal way — shall likewise be excluded from the payment by lump-sum agreement.

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, cafés and the like, artisan's activities etc.) shall enter into a single comprehensive declaration, to be filed with the appropriate Registry Office in accordance with Article XV hereof, the aggregate turnover of their business.

ARTICLE XIII

Where both the retail and wholesale trade are carried on by the same person or firm the tax shall be paid in accordance with the provisions of Article I hereof on retail sales only, whereas on the wholesale trade it shall be paid in the normal manner on the basis of the prescribed document.

Sales in licensed shops open to the public, shall be considered as wholesales if made to tradesmen who re-sell the goods purchased or to industrialists who employ in the manufacture of other products.

For such sales, the purchaser is obliged to claim from the seller an invoice or another equivalent document, in respect of which the seller shall pay the tax at the normal rate and in the normal manner.

ARTICLE XIV

Retailers selling to the public also tax-free products, shall enter into the declaration to be filed with the appropriate 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 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 the said commodities are liable.

ARTICLE XV

DECLARATION — ASSESSMENT OF THE TAX — PAYMENT

Individuals or firms who, under the provisions of this Order, are obliged to pay the tax under lump-sum agreement at rates proportionate to their turnover, shall file — for the purpose of the assessment of the tax for 1949 — with the appropriate Registry Office and not later

than the month of March 1949, a declaration giving the location of the business, its nature and the aggregate turnover in the year 1948.

For tax-payers who have started business in the course of 1948 or, anyhow, 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 1948, whereas for the assessment of the tax for 1949, the turnover shall be calculated in proportion to that of 1948 for a full year's period.

Tax-payers who start business in the course of 1949 shall file the declaration referred to in the first para hereof within two months of the commencement of their activity and shall give in 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 1950 the parties concerned shall declare the turnover actually achieved in 1949, on the basis of which the tax for the year 1949 shall be finally assessed.

In case of seasonal activities (thrashing and drying up of cereals, pressing of fodder, motor ploughing on account of others ; bathing-establishments ; olive-pressing on account of others etc.) tax-payers shall declare within one month of the commencement of their activities the estimated turnover of 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, 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 para of Article XV hereof, the Registry Office shall assess the tax for 1949 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 to pay the relative amount by the 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 in terms of this Order and who have failed to present the above declaration, the Registry Offices shall assess the tax „ex officio“ and shall notify it to the tax-payer, who shall anyway be liable to the penalties established by the 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 appropriate Registry Office in four quarterly instalments payable on the last day of the months of March, June, September and December 1949. Where the tax does not exceed Lire 500, the whole amount shall be paid at once within the month of March 1949.

Any tax-supplements due by reason of a compromise agreement („concordato“) shall be paid together with tax-instalments falling due in the remaining period of the year.

The tax and surtax which may be due by reason of a decision passed by the appropriate Tax Commissions 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 purposes of the assessment of the 1948 rate in the cases referred to in the second para of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1949 ; the supplementary tax due for the same reason on the ground of a compromise agreement shall be paid together with the tax-instalments relating to 1949 and falling due in the remaining part of the year.

The tax assessed on the basis of the tax-payer's declaration presented in February 1950 for the purposes of the assessment of the rate for 1949 in the case referred to in the penultimate para of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1950; the supplementary tax due for the same reason on the ground of a compromise agreement shall be paid within 1950 at the end of the remaining calendar quarters of the year.

The provisional tax payable by persons carrying on a seasonal business in terms of the last para 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 payable 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 difference of tax due by tax-payers by reason of a compromise agreement shall be paid not later than one month after the conclusion of such agreement.

PART II

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

ARTICLE XVIII

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

- a) their purchase by retailers, including pedlars, factory and firm 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, cafés, pastry-shops, boarding-schools, 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.

ARTICLE XIX

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 some other commodities), including peeled dried fruits and dried chestnuts, but excluding dried vegetables, dried lupins, raisins of any quality, and commodities preserved or processed in any other way;
- fresh fish, even frozen, but not dried, salted, and canned fish whatever the method of preservation;
- poultry eggs, poultry, rabbits and game, alive or dead.

ARTICLE XX

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

- 1) on the transactions referred to under *a)*, *b)*, *c)* and *d)* : 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 documents to be made out from time to time in two copies.

If the goods, however, are purchased from producers, the tax shall be paid by the buyer on the basis of an appropriate register into which the said buyer will enter the quantities of products purchased, subdivided according to category, with the name and address 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 I, Section 2 of Order No. 355 dated 3 November 1948.

The register referred to in the foregoing para shall be presented, before use, to the appropriate Registry Office for the formalities provided for by Article 112 of the Regulations approved by R. D. 26 January 1940, No. 10.

- 2) For the 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 document 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 Article 21 of Law 19 June 1940, No. 762 — to the local exporter.

ARTICLE XXI

The tax paid in accordance with the provisions of the foregoing Article shall absorb the tax which ought to be paid on commercial transactions concerning vegetables, fruits, flowers, fishing products, eggs, poultry, rabbits and game, preceding that on which the tax is collected, including the importation of fresh fish (even if frozen), except when the same is directly captured or directly purchased from foreign firms by local industrialists, who employ it in their own industries. The said tax, however, shall not absorb that relating to the importation of vegetables, fruits, 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 of fruit, vegetables, flowers, products of fishery, eggs, poultry, rabbits and game by anybody made, including those made by direct producers in their own shops or mobile places of sale, the tax shall be paid under lump-sum agreement 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 III

ASSOCIATIONS FOR MUTUAL CATTLE INSURANCE

ARTICLE XXII

The tax on premiums received by associations for mutual cattle insurance in respect of cattle insured in 1949 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 Registry Offices on the basis of the declaration which the said associations are obliged to present by the 31 January 1950.

PART IV

BEER

ARTICLE XXIII

On inland produced beer the turnover tax shall be paid „once for all“ by the producer at the rate of 5.50%, under lump-sum agreement, to the appropriate Registry Office. The payment shall be made in accordance with the provisions of TITOLO XXV of the Regulations approved by R. D. 26 January 1940, No. 10, in relation to the quantities produced in the year and on the basis of the wholesale price quoted by the vendor free ex factory. However, the amount 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 once only at the rate of 9% and shall be collected by the Customs „in modo virtuale“ on clearance of the product, and on the basis of the import value calculated as laid down in Article XVIII of Law 19 June 1940, No. 762.

ARTICLE XXIV

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 by retailers and licensed premises.

PART V

COFFEE AND COFFEE SUBSTITUTES

ARTICLE XXV

The turnover tax on coffee, whether raw or roasted or on coffee substitutes of foreign origin, shall be paid once for all at the rate of 12% and shall be assessed and collected by the Customs on clearance of the product, on the basis of the import value calculated in accordance with Article XVIII of Law 19 June 1940, No. 762.

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

ARTICLE XXVI

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 products by the producer, and on commercial transactions relating to coffee, (whether raw or roasted) 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 set forth in the foregoing Article shall not apply to commercial transactions relating to coffee trading if the product — either raw or roasted — is contained in hermetically sealed receptacles ensuring its perfect preservation.

PART VI

FERTILIZERS AND ANTI-CRYPTOGAM PRODUCTS

ARTICLE XXVII

Trading in inland-produced fertilizers and anti-cryptogam products specified in Article XXVIII hereof, shall be subject to the turnover tax once only at the rate of 5% and the relative payment shall be made in the normal manner by the producer upon the 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 is payable at the normal rate.

If the above products are of foreign origin, the tax shall likewise be paid once only 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 as calculated in accordance with Article XVIII of Law 19 June 1940, No. 762.

ARTICLE XXVIII

The following fertilizers and anti-cryptogam products shall be subject to the „once for all“ payment of the turnover tax under Article XXVII 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 3% ; Thomas slags ; phosphorites (crushed mineral phosphate).
- c) Potassic fertilizers : potassium salt 40/42 - 30/32% ; potassium chloride 50/52 - 58/60% ; potassium sulphate 48/50%.

Anti-cryptogam 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 sulphurs with copper ; refined sulphur in blocks and rolls.

ARTICLE XXIX

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

PART VII

PETROLEUM PRODUCTS, FUELS AND LUBRICANTS

ARTICLE XXX

Trading in the petroleum products, fuel and lubricants hereinafter specified shall be subject to the „once for all“ payment of the turnover tax at the following rates :

a) Mineral fuel oils : 8%

Item of Tariff 643/B/1 — petrol

Item of Tariff 643/B/2 — turpentine

Item of Tariff 643/B/3 — kerosene

Item of Tariff 643/B/4 — gas oil

Item of Tariff 643/A and ex 643/B/6 — natural crude petroleum oils and residue from the processing of mineral oils (combustible oils), excluding those destined for processing and those for direct use as fuel in boiler and furnaces.

b) Mineral fuel oils : 4.50%

Item of Tariff ex 643/B/6 — residue from the processing of mineral oils to be directly used in boilers and furnaces.

c) Lubricating mineral oils : 9%

Items of Tariff 643/B/5.

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

ARTICLE XXXI

The rate of tax established by the foregoing Article XXX 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 the sale to the public, with the exclusion of any increases or reductions of such price and deducting, if relief in respect of excise duty has been granted, the difference between the normal and the reduced duty.

b) for mineral lubricating oils : on the average price of Lire 260 per kilo.

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

ARTICLE XXXII

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 against receipt („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, direct into the account current of the appropriate Registry Office.

For this purpose, the Excise Technical Offices and the Customs (for warehouses under their control) shall ascertain, before authorizing the taking 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 XXXIII

The products set forth in Article XXX hereof destined for bunkers or for supplies to ships or aircraft as well as the export of the said products by the person or 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 Article 21 of Law 19 June 1940, No. 762) shall not be liable to the turnover tax provided that they are exempt from excise duty.

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

ARTICLE XXXIV

The rates established by Article XXX hereof, shall be inclusive of the tax due for any commercial transactions, including retail sales, relating to the products set forth in the said Article. Sales made by shops trading in miscellaneous commodities (groceries, colouring matters, etc.) shall not be subject, however, to the taxation provisions of 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) residue from the processing of mineral oils destined for transformation ;
- 3) other lubricating oils destined for the manufacture of white oils („oli bianchi“) and for transformers.

ARTICLE XXXV

In case of price variations exceeding 25% the average price established by the foregoing Article XXXI for lubricating mineral oils will be modified by Orders to be issued in due course.

PART VIII

PIT FUELS

ARTICLE XXXVI

Trading in pit coal as hereinafter specified shall be subject to the „once for all“ payment of the turnover tax at the following rates :

- a)* Imported pit fuels : 6%.
Pit coal and other natural pit fuels ; coke.
- b)* National pit fuels : 4%.

Pit coal and other natural 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 local 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 Article 18 of the Law 19 June 1940, No. 762.

In respect of sales made to director autonomous State Administrations by „Ente Approvvigionamento Carboni“ or by local producers, the tax is payable on the basis of the new rate of 3%; however, on subsequent sales made by the said Administrations, the tax shall be applied at the rates established under a) and b) hereof.

ARTICLE XXXVII

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

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

ARTICLE XXXVIII

The comprehensive rates of tax established by the preceding Article XXXVI 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 conglomerated fuels (coal dust bricks and the like) manufactured with imported or inland produced coal dust, including the retail sales. Such rates shall also absorb the tax due in respect of subsequent commercial transactions relating to stocks held on the 31st of December 1948 by wholesalers and retailers, the tax already paid on such transactions however, may not be repaid.

PART IX

GENERAL PROVISIONS

ARTICLE XXXIX

Notes or invoices delivered in respect of commercial transactions for which the tax, under the provisions of this Order, is paid under lump-sum agreement („in abbonamento“) or is not applicable by reason of its inclusion in the comprehensive rates of tax payable once for all, shall be liable to the stamp duty established by Article 24 of Law 19 June 1940, No.

762 as subsequently amended. If transport packing expenses and the like are given separately in the said documents, the turnover tax on such expenses only shall be paid at the normal rate and in the normal manner.

PART X

ARTICLE XL

As a compensation for the tax paid in terms of Article VI of General Order No. 90 dated 24 January 1947 on stocks held by retailers who up to the effective date of this Order have paid the tax due on retail sales on the basis of purchase invoices, a reduction of 10% off the 1948 turnover may be allowed, such reduction to be taken into account for the assessment of the rate for 1949.

ARTICLE XLI

This Order shall become effective on the date of its publication in the Official Gazette and shall remain in force throughout 1949.

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

H. P. P. ROBERTSON

Brigadier, O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Ref. : LD/A/49/59

Order No. 66

AMENDMENT TO ORDERS No. 105, 105 B AND 67

WHEREAS it is deemed advisable to amend Article IV, Section 2, of Order No. 105 dated 5 April 1946 as amended by Article I of Order No. 105 B dated 4 May 1946 and by Article VIII, Section 3 of Order No. 67 dated 26 November 1947 with regard to the composition of the special Committee constituted to supervise the fund for the integration of wages of industrial workers (Cassa per la integrazione dei guadagni degli operai dell' industria) in that Zone of the Free Territory of Trieste administered by the British-United States Forces,

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

ORDER :

ARTICLE I

AMENDMENT TO ARTICLE IV OF ORDER No. 105

The provisions under Section 2 of Article IV of Order No. 105 dated 5 April 1946 as amended by Article I of Order No. 105 B dated 4 May 1946 and by Article VIII Section 3 of Order No. 67 dated 28 November 1947 shall be substituted by the following :

- „(a) A special Committee to supervise such Fund is hereby constituted, consisting of a President, five members and five substitute members.
- (b) The President shall be the Inspector of the Istituto Nazionale della Previdenza Sociale of the Territory, or in his place or inability to act, another functionary of the said Istituto to be by it designated for that purpose.
- (c) One member and one substitute member shall be proposed by the Territorial Labor Office ; two members and two substitute members shall be proposed by the Employers ; two members and two substitute members shall be proposed by the Trade Unions. Such members and substitute members shall be appointed by the Allied Military Government.
- (d) The Secretary of the Committee shall be a functionary of the Istituto designated by it for that purpose.“

ARTICLE II

This Order shall come into effect on the date that it is signed by me.

Dated at FRIESTE, this 31st day of March 1949.

H. P. P. ROBERTSON

Brigadier, O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref. : LD/A/49/69

Administrative Order No. 14

APPOINTMENT OF MEMBERS OF THE ZONE COMMISSION FOR TAXES

WHEREAS the term of appointment of the Zone Commission for Taxes constituted by Area Administrative Order No. 23 dated 23 May 1946 expired on the 31 December 1948 and it is necessary to provide for the setting up of a new Commission for the period 1949 - 1952 pursuant to Article IV of Order No. 56 dated 7 December 1945 and Article 21 of General Order No. 88 (70 revised) dated 31 January 1947,

NOW, THEREFORE, I, VONNA F. BURGER, Colonel F. A., Executive Director to the Director General, Civil Affairs,

ORDER :

1. — With effect from 1 January 1949 and for the duration of the four - year period 1949-1952, the Zone Commission for Taxes shall be made up as follows :

A) *Section I*: competent for personal taxes and taxes on movable property:

President: SANTOMASO Dott. Vittorio
Full Members: BELTRAME Giovanni
ANDREUCCI Dott. Redolfo
LA CORTE Rag. Antonino
CASTELLAN Rag. Luigi
Deputies: STEINKÜHL Bruno
VERSACE Dott. Antonino.

B) *Section II*: competent for taxes on buildings and transfer of property:

Vice-President: SANTANASTASO Dott. Francesco
Full members: GENEL Dott. Mario
BOIANOVICH Dott. Matteo
PINZANI Ing. Vittorio
FRANGIPANI Ing. Giovanni
Deputies: MEYER Ing. Bruno
LA JACONA Dott. Ing. Umberto

C) *Special Section*: competent to make decisions, in first instance, on questions of law relating to transfers of property:

Vice President: BARATTI Dott. Umberto
Full Members: LAURI Avv. Francesco
PALESE Avv. Raoul
BROI Dott. Giuseppe
SILVESTRI Avv. Luigi
Deputies: KNEZEVICH Avv. Gino
MICHELI Dott. Sebastiano

D) *Special Section*: competent for expropriation of regime profits:

Vice President: NARDI Dott. Nicolò
Full Members: ZERBONI Dott. Gioacchino
SILVESTRI Avv. Luigi
GENEL Dott. Mario
LAURI Avv. Ferruccio
Deputies: PINZANI Ing. Vittorio
KOSHIR Iginio
FACCLINI dott. Giuseppe
PALESE Avv. Raoul

2. — This Order shall come into force on the day it is signed by me.

Dated at TRIESTE, this 30th day of March 1949.

VONNA F BURGER

Colonel, F. A.

Executive Director to
Director General, Civil Affairs

Ref.: LD/B/49/14

Administrative Order No. 15

APPOINTMENT OF MEMBERS OF THE SPECIAL SECTION FOR DISPUTES REGARDING TAXES ON TRANSFER OF SHARES AND ON CAPITAL OF FOREIGN COMPANIES

WHEREAS it is considered advisable and necessary to appoint the members of the Special Section of the Zone Tax Commission for disputes regarding taxes on transfers of shares and on capital of foreign Companies provided for by Article I of General Order No. 21 dated 23 October 1945 and by Article IV, para four of Order No. 56 dated 7 December 1945.

NOW, THEREFORE, I, VONNA F. BURGER, Colonel F. A., Executive Director to the Director General, Civil Affairs,

O R D E R :

1. — With effect from 1st January 1949 and for the duration of the year 1949 the Special Section for disputes regarding taxes on transfer of shares and on capital of foreign Companies established at the Zone Tax Commission by Article I of General Order No. 21 dated 23 October 1945 and referred to in Article IV, para four, of Order No. 56 dated 7 December 1945 shall be composed as follows :

Vice-President : Dr. BOSCHINI Francesco

Members : HILTY Attilio
IVE Pietro
JAUT Guido
Dr. FACCINI Giuseppe

Deputy members : ROMANS Antonio
KOSCHER Iginio
DE GIOVANNI Mario
Dr. VERSACE Antonino

2. — This Order shall come into effect on the date it is signed by me.

Dated at TRIESTE, this 30th day of March 1949.

VONNA F. BURGER

Colonel, F.A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/15

Administrative Order No. 16

APPOINTMENT OF MEMBERS OF THE TERRITORIAL APPEAL COMMISSION FOR DISPUTES AND APPEALS RELATING TO THE ASSESSMENT OF REGIME PROFITS

WHEREAS it is considered necessary to appoint, pursuant to the provisions of Section 2, Article 21 of General Order No. 88 (70 revised) dated 31 January 1947, the members of the Territorial Appeal Commission for disputes and appeals relating to the assessment of regime profits,

NOW, THEREFORE, I, VONNA F. BURGER, Colonel F. A., Executive Director to the Director General, Civil Affairs,

O R D E R :

1. With effect from 1 January 1949 and for the four-year term 1949-1952, the Territorial Appeal Commission for disputes and appeals relating to the assessment of regime profits shall be composed as follows :

President : Dott. Giovanni SCOMERSI — Consigliere Corte d'Appello
Members : Dott. Antonio GIUPPANI — Vice Intendente di Finanza
Dott. Iginio RAUDI — Vice Intendente di Finanza
Avv. Giuseppe CELENTI
Avv. Piero SLOCOVICH

2. — This Order shall enter into force on the day it is signed by me.

Dated at TRIESTE, this 30th day of March 1949.

VONNA F. BURGER

Colonel F.A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/16

Administrative Order No. 17

AUTHORITY TO „ISTITUTO DEI CIECHI RITTMAYER DI TRIESTE“ TO ACCEPT A LEGACY

WHEREAS the „Istituto dei Ciechi Rittmeyer di Trieste“ has submitted an application to the Allied Military Government for authority to accept a legacy made in its favour by Mrs. Giulia Rustia widow Radivo, by her public will dated 3 April 1940, Rep. No. 49 of Notary Dott. Silvio Quarantotto, published on 25 March 1948 in accordance with record of publication No. 6789 of the said notary, and

WHEREAS the above application has been approved by the Zone President and there is no reason why the application should not be granted,

NOW, THEREFORE, I, VONNA F. BURGER, Colonel F. A., Executive Director to the Director General, Civil Affairs,

O R D E R :

ARTICLE I

AUTHORITY TO ACCEPT A LEGACY

Authority is hereby granted to „Istituto dei Ciechi Rittmeyer di Trieste“ to accept, under the terms and conditions specified in the will hereinafter mentioned, the legacy made in its favour by Mrs. Giulia Rustia widow Radivo, by public will dated 3 April 1940, Rep. No. 49 of Notary Dott. Silvio Quarantotto, published on 25 March 1948 in accordance with record of publication No. 6789 of the said Notary.

ARTICLE II

EFFECTIVE DATE

This Order shall come into force on the day it is signed by me.

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

VONNA F. BURGER

Colonel F.A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/17

Administrative Order No. 18

APPOINTMENT OF SUBSTITUTE MEMBERS OF THE SPECIAL COMMITTEE OF FUND FOR SUPPLEMENTATION OF WAGES TO WORKERS IN INDUSTRY

WHEREAS it is deemed advisable and necessary to appoint substitute members to the Special Committee of the fund for the Supplementation of Wages to Workers in Industry in terms of Article IV, Section 2 of Order No. 105 dated 5 April 1946 as amended by Orders No. 105 B dated 4 May 1946, No. 67 dated 26 November 1947 and by Order No. 66 dated 31 march 1949,

NOW, THEREFORE, I, VONNA F. BURGER, Colonel F. A., Executive Director to the Director General, Civil Affairs,

ORDER:

1. The following persons are appointed substitute members of the Special Committee of the fund for the Supplementation of Wages to Workers in Industry established by Order No. 105 dated 5 April 1946 as amended by Orders No. 105 B dated 4 May 1946, No. 67 dated 26 November 1947 and by Order No. 66 dated 31 march 1949.
 - a) Dr. Ovidio Pietro POSTET, as a representative of the Territorial Labour Office ;
 - b) Avv. Bruno MARI and Dr. Luigi LUMBELLI, as representatives of the employers ;
 - c) Mr. Rino MENGAZIOL and Mr. Andrea TURKOVICH as representatives of the Trade Unions.
2. This Order shall come into effect on the date it is signed by me.

Dated at TRIESTE, this 1st day of April 1949.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/8

Notice No. 7

HEAD OFFICES AND BRANCHES OF ITALIAN FIRMS IN TRIESTE

The attention of all firms, including firms having their Head Offices in Trieste, and branches of firms in Trieste having their Head Offices in Italy, is drawn to the provisions of law, whereby firms and branches of firms operating in the Free Territory of Trieste (British-United States Zone), are compelled to register and to keep proper accounting of their business transactions, as ruled under Art. 2196, 2197, 2205, 2214, 2215, 2217 and 2220 of the Civil Code.

It has come to the attention of the Allied Military Government that a number of branches of firms, having their Head Offices in Italy, have not been complying with the regulations by keeping proper accounts of their business transactions in accord with the provisions above referred to.

Failure to keep proper accounting of business transactions renders such firms or branches of firms liable to the penalties provided for in the law.

Notice, No. 1 dated 26 January 1949 is cancelled.

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

Ref. : LD/C/49/5

B. M. SMITH
Chief, Department of Production

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