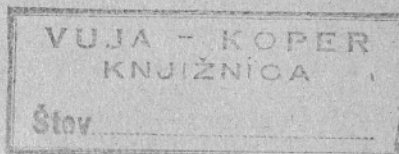


ALLIED MILITARY GOVERNMENT

VENEZIA GIULIA

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# Allied Military Government

## VENEZIA GIULIA

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### General Order No. 89

#### PROVISIONS CONCERNING COLLECTION OF TAXES

*WHEREAS it is considered necessary and advisable to modify the provisions concerning the collection of taxes for the purpose of reducing the costs of collection and to simplify executive proceedings: and*

*WHEREAS it is considered necessary to alter the provisions relating to notice to taxpayers and the publication of Taxpayers rolls,*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

#### ORDER:

#### ARTICLE I

#### REPEAL OF CERTAIN LAWS

The following provisions of existing legislation are hereby repealed:

Art. 26 of the Consolidated Text 17 October 1922, No. 1401;

Art. 1 of R. D. L. 30 June 1927, No. 1220;

Art. 2, 3 and 4 of R. D. L. 6 November 1930, No. 1465;

Art. 1 and 2 of R. D. L. 7 December 1933, No. 1762;

Art. 10 of the Law 16 June 1939, No. 942.

#### ARTICLE II

#### PROVISIONS FOR PAYMENT IN 3 INSTALMENTS

*Section 1.* — Direct taxes, except as provided for by special laws, shall be paid in 3 four-monthly instalments of even amount, payable on the following dates:  
10 April, 10 August, 10 December.

*Section 2.* — All taxes entered in the rolls published during the year shall be paid in 3 instalments of even amount, starting with that one of the above dates which is closest to the date of publication of the rolls.

*Section 3.* — The „Intendente di Finanza“ may order that the charge of the supplementary second series direct tax rolls be subdivided into less than 3 instalments and, if deemed advisable, that such instalment be of different amount.

#### ARTICLE III

#### PUBLICATION OF TAXPAYERS ROLLS

*Section 1.* — The Communal Presidents shall publish in their respective Communes the taxpayer's rolls as declared enforceable by the „Intendente di Finanza“, stressing the taxpayer's obligation to pay taxes within the time-limits established and drawing their attention to the penalties to which they become liable in case of delay.

Publication shall be made by February 15 for principal and supplementary first series rolls, and at least 45 days before each one of the instalments as provided in Article II becomes due, except where otherwise provided by special laws.

*Section 2.* — The rolls shall be published on five consecutive days and shall be delivered to the tax collectors as concerns principal and supplementary first series rolls by February 20. The other rolls shall be delivered 40 days before the first instalment becomes due.

*Section 3.* — The collection of the first instalment shall be made on the second instalment becoming due and together with the latter, if the rolls are not delivered within the above time-limits.

*Section 4.* — The publication of the rolls shall establish the taxpayer's debt and his (or her) obligation to pay the tax in the number of instalments prescribed.

#### ARTICLE IV

##### COMPILATION OF SPECIAL ROLLS

*Section 1.* — The „Intendente di Finanza“ may authorize the compilation at any time of special rolls for any kind of tax ordering the notification thereof by individual notice equivalent to the demand-note. In case of special tax-rolls concerning more than one taxpayer, he may also order that the notification be made by publication under the ordinary formalities by poster instead of individual notice.

*Section 2.* — The „Intendente di Finanza“ may reduce to less than three the number of instalments for amounts entered in the special rolls, and he may also establish that the payment be made in a single instalment.

#### ARTICLE V

##### TAX LIABILITY

*Section 1.* — Each tax entered in the rolls shall be wholly payable not only by the persons concerned, but also by his (or her) successors in title in terms of Article 1316 of the Civil Code, except that refund may be claimed from any other persons sharing such obligation.

*Section 2.* — While the provisions of Article 43 of R. D. L. 6 November 1930, No. 1401, are hereby confirmed new owners or possessors of real property shall jointly be liable with the former owners or possessors for any tax on such property entered in the rolls under the names of the latter and due for any period of time subsequent to the date of the document under which the transfer of the property has been officially registered in the „Catasto“ books.

#### ARTICLE VI

##### NOTIFICATION TO TAXPAYER

*Section 1.* — Tax-collectors shall serve on each individual taxpayer, in accordance with current regulations, a notice giving the amount of each tax and the amount of each instalment relating thereto, by the 6th day of the month in which the first instalment payable after receipt of the rolls becomes due.

*Section 2.* — The „Intendente di Finanza“ may order on the tax-collector's request and after approval by the Area President that the relative notices be deposited with the Communal President, to remain at the taxpayer's disposal, in localities where the notification to taxpayers meets with extraordinary difficulties. The relative order shall be made public by the „Intendente di Finanza“ through a placard to be posted at the Communal President Headquarters by the 6th day of the month in which the first instalment becomes due.

*Section 3.* — The aforesaid notices shall be printed in Italian and Slovene or in that one of these two languages which is usually spoken by the taxpayer.

*Section 4.* — The notice may also be sent by registered letter at the tax-collector's expense.

*Section 5.* — If the notification has not been made within the said time-limit, the fine for delay in payment may only be imposed after expiration of a period of 25 days from the date of delivery of the notice.



## ARTICLE VII

### LOCAL OFFICES OF TAX COLLECTORS

*Section 1.* — On one and if necessary on more than one of the eight days preceding the last day of the month in which the instalment becomes payable, the tax-collector (esattore) or one of the „collettori“ referred to in Article 22 of the Consolidated Text 17 October 1922, No. 1401 shall go to each one of the Communes and localities established by the terms of his contract in order to provide for the collection of the amounts due by taxpayers.

*Section 2.* — He shall make publicly known the date and time of his arrival at least 8 days before same takes place.

*Section 3.* — In the Order referred to in Article 6 hereof, the „Intendente di Finanza“ may establish that the collection be made in a different but nearby locality, and shall give the date and time of the collection.

## ARTICLE VIII

### LIABILITY FOR LATE PAYMENTS

*Section 1.* — Taxpayers who fail to pay their instalment or make only a part payment after the last day of the month in which the instalment should have been paid has passed, become liable to a fine of cent. 6 for each lira of debt.

*Section 2.* — Such fine shall be reduced to cent. 2 for each lira of debt if the payment is made within 3 days after the time-limit established by the foregoing para.

*Section 3.* — If the last day of the month is a holiday, taxpayers may effect the payment on the following working day.

*Section 4.* — The taxpayer shall not become liable to the fine before a period of 5 days from the notification provided for by para 1, Art. 31 Consolidated Text 12/10/1922, No. 1401, has elapsed.

*Section 5.* — Any fines for delay in the payment of taxes which tax-collectors are bound to transfer to the Body in whose favor they are instituted, only if actually collected, shall be for the benefit of such Body.

## ARTICLE IX

### SUPPLEMENTARY ROLLS AND SURTAXES

*Section 1.* — The supplementary or principal rolls of local surtaxes and duties as well as contributions in favor of special „consorzi“ and other Bodies which under particular laws, tax-collectors are or will be authorized to collect in accordance with the rules established for the collection of direct taxes, shall be subdivided into the four-monthly instalments of the current year.

*Section 2.* — Any taxes or contributions amounting to a fixed sum not exceeding Lire 100 for each taxpayer may also be collected in a single instalment

*Section 3.* — The collection of rolls of surtaxes instituted in favor of the „Cassa Depositi e Prestiti“ of „Istituti di Previdenza“ (Providence institutions) administered by said „Cassa“ of the Treasury or of parastatal Bodies as a guaranty for loans received, may commence with any tax-instalment of the year.



## ARTICLE X

### PAYMENTS BY TAX COLLECTOR

*Section 1.* — The payment by the Tax-collector, under Art. 80 of the Consolidated Text 17 October 1922 No. 1401, of the sums due to the Government or to the Area for taxes and surtaxes of any description shall be made as follows:

Eight-tenth of such sums by the 5th day of the month following that in which the instalment has become due;

the remaining two-tenth shall be paid by the 5th day of the second month following that in which the first payment has been effected.

## ARTICLE XI

### PAYMENTS BY „RICEVITORIE“

The payment by the „Ricevitorie“ of the remaining two-tenth, as provided by the second para of Art. 83 of the Consolidated Text 17 October 1922, No. 1401 shall be made not later than the tenth day of the second month following that in which the first payment has been effected.

## ARTICLE XII

### LIMITATION TO ROLLS FOR PUBLICATION IN 1947

*Section 1.* — The enforcement of this General Order shall be restricted to the collection of taxes to be entered into the ordinary rolls for publication in 1947.

*Section 2.* — The collection of taxes in the rolls for the current year shall continue under observance of regulations in force.

## ARTICLE XIII

### MODIFICATION OF THE LIMITS ESTABLISHED BY CURRENT REGULATIONS

The time-limits established by current regulations relating to the collection of taxes in two-monthly instalments shall be considered to be modified for the collection in four-monthly instalments.

## ARTICLE XIV

### EFFECTIVE DATE

This General Order shall become effective on the day that it is signed by me.

Dated at Trieste, this 17th day of January, 1947.

**ALFRED C. BOWAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

# General Order No. 90 (32 A)

## NEW PROVISIONS CONCERNING TURNOVER TAX

*WHEREAS, it is considered advisable and necessary to revise the rates of turn-over taxes and to amend the regulations relating thereto, for that part of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“) and,*

*WHEREAS, it is considered necessary to rescind General Order No. 32,*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER :

#### ARTICLE I

#### REPEAL OF EXISTING LEGISLATION

*a) The following provisions of existing Legislation are hereby repealed :*  
Law 1 November 1940, No. 1608 ;  
Art. 6 of R.D.L. 3 June 1943, No. 452 ; and  
Art. 7 of R.D.L. 3 June 1943, No. 452 ;  
Art. 2 of D.L.L. 26 April 1945, No. 223 ;  
Art. 8b of R.D.L. 19 June 1940, No. 762 ;  
Art. 2 of Law 4 July 1941, No. 770.

*b) General Order No. 32, dated December 19, 1945 is hereby rescinded*

#### PART I

#### RATES OF TURNOVER TAX AND LICENCE DUTY

#### ARTICLE II

With effect from 1st January 1947 the turnover tax shall be fixed at 3% and shall be due, in principle, on each and every commercial transaction involving goods or services for which exemption is not granted by the existing law, except as provided in this General Order. The same rates as are established for the turnover tax shall be applicable also for licence duty, unless otherwise provided in this General Order.

#### ARTICLE III

Commercial transactions relating to the following commodities shall be subject to the rate of 2% :

- a) poultry-eggs ;*
- b) butter ;*
- c) animal or vegetable margarine ;*
- d) cheese (soft and hard) ;*
- e) buttermilk curd ;*
- f) fresh vegetables, including vegetables preserved to prevent their perishing, pickled vegetables. Vegetables preserved or processed by any other system are excluded ;*
- g) fresh fruit as such and dried fruit, whole or shelled, excluding any processed product ;*
- h) dried vegetables, including lupines and dried chestnuts ; tomato-paste, excluding that containing other seasoning substance ;*
- i) fresh and frozen fish ;*
- j) dried, salted, pickled, or pressed fish, excluding fish preserved or processed by any other system ;*
- k) sugar for any use.*

#### ARTICLE IV

Commercial transactions relating to the following commodities shall be subject to the rate of 6% :

- a) sparkling wines ;
- b) alcoholic drinks and aperitifs derived from alcohol ;
- c) cameras with or without lens ;
- d) lenses for cameras ;
- e) films and sensitized plates both for photography and the cinema ;
- f) essence, extracts, powders, excluding borotalc, waters, pomades, creams, vaseline and toilet enamels, perfumes and cosmetics of any kind ; hair dyestuffs, pomades, petroleum, oils and waters ; perfumed soap, excluding shaving soap, any other similar substances used for toilet purposes ;
- g) raw or processed hides for the production of furs ;
- h) precious stones, including synthetic and scientific stones, but excluding precious stones for industrial purposes ; natural and cultivated pearls and corals, both raw and manufactured ;
- i) manufactured products of gold and platinum, excluding those produced for industrial and laboratory uses ; any objects partially made of gold or platinum or having ornaments in such metals, including watches with gold or platinum case ; products made exclusively of silver or in which this metal constitutes the most important element for pricing ; antiques of any kind, curiosities ; ancient books ; objects for collection, including stamps ; paintings, water-colours, pastels, drawings, original sculptures, engravings by dead artists' or authors' ;
- j) gramophones, phonographs and records ; accordeons ; mechanical pianos ;
- k) carpets of any kind, excluding the bed-side variety ;
- l) fixed and movable toilet sets ;  
manicure sets and objects ;
- m) phials, basins, bottles and other toilet objects, excluding brushes, mirrors and combs ;
- n) necklaces, brooches, rings, ear-rings and bracelets, false or plated or non precious jewels, chemical brilliants ; false pearls, roman pearls, any other object for personal ornament ;
- o) works, carved works, engraving of alabaster, amber, ivory, tortoise, meerschaum ; nonprecious hard stones, copper ebony, brass, plexiglass and rodhoid, of a purely ornamental and decorative nature but excluding toys ;
- p) playing cards, sets and objects for games of any kind ;
- q) sporting guns and rifles ; any article used for hunting, excluding ammunition ;
- r) artistic bronzes and imitations in other metals ; mosaics ;
- s) artistic and decorative majolicas, including earthenware and artistic chinaware ;
- t) leather articles, excluding footwear ; furniture with leather or hide, excluding imitations ;
- u) bar-furniture, with or without the relative services ;
- v) framed mirrors, decorated mirrors ;
- w) bronze or crystal ceiling and wall chandeliers, metal chandeliers with crystal fittings.

#### ARTICLE V

No tax shall be due on any subsequent transaction of the following commodities if the turnover tax at the rate as established herein has been paid, in a place where the Italian Lira is legally recognized and accepted, on the one transaction involving the release of the commodity into commerce :

I. TURNOVER at 4% shall be due on :

- a) wheat, maize, rye, rice and on barley to be mixed with other flours. Any subsequent transaction involving any of the foregoing commodities and by products thereof as for instance flour or pasta alimentare, destined for human consumption, including retail trade, is exempt. The tax is collected on sale by the producer except for amassed goods on which the tax is collected upon their release by the amassing agency.
- b) edible vegetable oil, including sales by retail.



## II. TURNOVER at 2% shall be due on :

- a) books, magazines, pamphlets, bound and unbound printed matter, printed music and maps.
  1. — Such tax shall be applied on the basis of the retail price to the public and on one transaction only and shall be paid at the printing establishment.
  2. — The retail price to the public shall be stamped or printed on the cover or inside such publications.
  3. — Daily and periodical newspapers shall be exempt from turnover tax.
- b) Turnover tax shall not be due on : books, magazines, pamphlets, bound and unbound printed matter, printed music and maps, which are destined for sale abroad subject to compliance with the directives as established by the Intendenza di Finanza for recording and control of the relative invoices.

## III. WINES :

- a) The turnover tax on the sale of luxury and common wines, except sparkling wines, must and grapes for wine, but excepting dregs of pressed grapes is hereby fixed at 6% and is payable once only for all preceding turnovers and inclusive of, the transaction on which consumer tax is collected ;
- b) turnover tax shall be due at the normal rate :
  - i) on subsequent turnovers in retail trade ;
  - ii) on sales for industrial use to which the provisions of Art. 14 of Law 19 June 1940, No. 762 do not apply.

## IV. MEAT :

- a) The turnover tax on the sale of oxen, sheep and pigs as established in Art. 14 of Law 19 June 1940, No. 762, and in Art. 7 of R. D. L. 3 June 1943 No. 452 and inclusive of sales of unprocessed fats thereof is hereby fixed at 7% and shall be due only once for all turnovers.
- b) A licence duty shall be fixed at 6% and shall be applicable also on such slaughtered meat, unprocessed fats and sausages made thereof in terms of Art. 18 of Law 19 June 1940, No. 762.

## V. HORSEFLESH :

- a) The turnover tax on the sale of horseflesh, mules etc. including sales of unprocessed fats and sausages thereof is hereby fixed at 6% and shall be due once for all turnovers including retail sale.
- b) Sales of equine cattle, as well as sales of hides, bones, hair etc. shall be subject to turnover tax at the normal rate.

## ARTICLE VI

The turnover tax at the rates established by the preceding Articles of this Order, shall be applied on retail sales, including sales by pedlars, on the basis of the retailer's purchase price and shall be paid by the retailer on the basis of the purchase invoice within five (5) days after receipt of the same.

Purchase price shall include cost, insurance, freight, non-returnable packing, and any taxes or other charges forming part of the purchase invoice.

The above provisions shall also be applicable to retail sales of agricultural products and casual retail sales by individuals under the conditions set forth in Articles 35, 36 and 37 RDL 26 January 1940, No. 10, except that the turnover tax applicable for sale by retail shall be paid at the same time as the tax payable on the purchase documents.

The turnover tax as above provided shall also be paid by manufactures and producers who sell at retail by means of their own shops, stores or establishments, without regard to the location of such shops, stores or establishments, and whether or not they form part of the factory or place of production or are elsewhere, except that the tax shall be paid on the documents of transfer at the factory or place of production.

Such turnover tax shall be applied (a) upon the wholesale price, plus (b) the wholesale price inclusive of tax.

For the payment of the turnover tax fractions of Lira shall be rounded up to the next Lira.

## ARTICLE VII

Refunds of turnover tax made within the normal administrative procedure as provided for by Art. 47 of Law 19 June 1940 No. 762 lie within the competence of the „Intendenza di Finanza“ if the relative amount does not exceed Lire 50,000.— and within the competence of the Chief Finance Officer — A.M.G. — in all other cases.

The appeal to A.M.G. against decrees issued by the „Intendente di Finanza“ under Art. 55 of Law 7 January 1929 No. 4 shall be admitted for any violations of the provisions concerning turnover tax when the maximum fine established by the Law exceeds Lire 50,000.—

## PART II

### PROVISIONS CONCERNING „ABBONAMENTI“, DISPUTES AND PENALTIES

#### ARTICLE VIII

The „Ispettorato Compartimentale delle Tasse ed Imposte Indirette sugli Affari“ di Trieste may determine that special taxation regulations concerning payment of turnover tax by forestalled lumpsum agreement „abbonamento“ be applied on the following:

- a) turnover resulting from the sale of vegetables, fruits, fish and flowers;
- b) the turnover of pedlars, confectioners, bars, cafes, restaurants, wine shops, taxi services, cab owners, motor-boats and rowing boats;
- c) the turnover of persons practicing professions, exchange agencies, stock brokers and commission agents, artisans, professional workers, forwarders, „agenzie di città“;
- d) turnover subject to the State excise and consumer duties, to pit-coals, fertilizers and antiparasite products, foodstuffs preserved in receptacles for direct sale to the public and products imported exclusively from foreign countries, as well as to the sale to the public of any substance or product.

#### ARTICLE IX

- a) Licences for the year 1948 to carry on commercial or industrial activities shall not be renewed to pedlars paying the turnover tax by „abbonamento“, if the parties concerned are not in a position to prove, by an appropriate document to be issued by the competent Registry Office that they are not in arrears with the payment of the said tax.
- b) The delivery of the document by the Office shall be gratuitous.

#### ARTICLE X

- a) If the turnover tax is paid by „abbonamento“ in annual instalments („canoni“) proportional to the volume of business transacted the tax shall be paid on the basis of the turnover in the preceding year, to be declared to the Registry Office, concerned, within the month of February.
- b) Taxpayers commencing a business activity during the year shall declare within two months of the commencement of such activity the estimated turnover which they expect to attain in the remaining period of the year. On such amount the Registry Office shall provisionally assess and collect the tax instalments. Within the month of February of the following year the said taxpayers shall declare the turnover actually attained in the preceding year and on the basis of this amount the Office shall make the final assessment for the latter year. The turnover for the assessment of the tax instalments payable by the same tax payers for the current year shall be computed on the basis of the turnover earned in the preceding year proportionally increased to obtain a full year figure.

- c) Exemption from payment of the tax shall be allowed for firms which have ceased their business as from the date on which the activity has ceased, provided that the party concerned shall file the relative declaration with the Registry Office concerned within 90 days from such date. If the declaration is filed after such time limit, the exemption shall be granted as from the date on which the declaration has been presented.
- d) The person taking over the firm and the former owner shall be jointly liable for the payment of any arrears in tax installments relating to the current year and the two preceding years.
- e) Registry Offices shall, on request and at the expense of the parties concerned, certify the former owner's position in respect of the payment of the tax instalments for the aforesaid period of time.

#### ARTICLE XI

- a) The declaration filed by the taxpayer under the first and the second part of the foregoing Article, shall determine the immediate assessment and collection of the tax on the turnover declared.
- b) Such amount, however, may be subject to control by the Finance Authorities.
- c) If the amount assessed by the said authorities is higher than that declared by the taxpayer, the Registry Office shall notify such assessment to the latter.
- d) If final assessment of the taxable amount is not reached by agreement with the Office the taxpayer may, within 30 days of the notification, appeal to the Area Commission instituted under Art. 12. below.
- e) The appeal shall be supported by a statement of the taxpayer's reasons and shall be filed by the latter or his representative (by general or special proxy) with the Registry Office concerned, by whom it shall be forwarded to the Commission together with a detailed report on the assessment and any other documents relating thereto.

#### ARTICLE XII

- a) A special Section for administrative settlement of disputes between the Finance Administration and the taxpayers, concerning the application of the turnover tax when the same is paid by „abbonamento“ by the taxpayer, shall be constituted within the Area Tax Commission.
- b) The Section shall consist of a Vice-President, eight members and four deputy members appointed by the „Intendente di Finanza“.
- c) The Vice-President and half the number of members and deputy members shall be selected from among magistrates or State Officials on the active list or retired; the other half shall be selected from the categories of professional workers, industrialists, business men and artisans of the Area on proposal of the Chamber of Commerce and Professional Boards.
- d) Allied Military Government may order the constitution of additional Sections, if necessary.
- e) Current regulations relating to Administrative Tax Commission shall be applied to the constitution and working of the above mentioned Section.
- f) All members of the Section shall exercise the same function; in no case shall they represent any particular interests relating to the territory, category or party concerned. Their judgment shall exclusively aim at the enforcement of the Law on the basis of an objective examination of all the facts, circumstances and elements within their knowledge.
- g) The decision of the Commission shall be final.

#### ARTICLE XIII

- a) The Registry Office shall notify the decision of the Commission to the taxpayer together with the request to pay within 20 days from such notification the difference of tax and the surtax, if due. If the taxpayer's debt exceeds Lire 20,000.— the „Intendente di Finanza“, on request of the party concerned, may consent to the payment in instalments spread over a period of not more than six months, pursuant to the provisions of Art. 46 of Law 19 June 1940, No. 762, and of Art. 117 of the Regulations approved by R.D. 26 January 1940, No. 10.



- b) Action for the fine imposed on the taxpayer under the provisions of Art. 14 hereof, shall be commenced in accordance with Law 7 January 1929, No. 47 on the basis of a report drawn by the Registry Office.
- c) The „Ispettorato Compartimentale delle Tasse ed Imposte Indirette sugli Affari di Trieste“ is authorized to provide for the definite settlement of the instalments (canoni) for 1946, which have been paid by „abbonamento“ on the basis of a provisional declaration.

#### ARTICLE XIV

The following penalties for violation of the provisions of this Order are hereby prescribed:

- a) For failure to make and file the declaration prescribed by Art. 10 of this Order, a penalty of from 500 — to 10.000.— Lire in addition to the payment of a surtax equal to the amount of tax due. The surtax shall be reduced by nine-tenths (9/10) if the taxpayer files the declaration within ninety (90) days of the time limit established by Art. 10 of this Order.
- b) For filing a wilfully false declaration, a penalty of from 100.— to 10.000.— Lire in addition to payment of a surtax equal to the amount of the tax due.
- c) For all other contraventions of this Order the penalties as provided in R.D.L. 19 June 1940, No. 762, and R.D.L. 3 June 1943, No. 452.

The penalties provided for by para b) of this Article shall also be applied when the turnover assessed by the Commission referred to in Art. 12 hereof, less one-third, exceeds the amount declared by the taxpayers.

#### ARTICLE XV

The turnover tax at the rate established by Art. 3 hereof shall also be paid on subsequent business transaction concerning such products mentioned therein on which the tax was been paid only once.

#### ARTICLE XVI

For the implementation of the provisions of this Order the „Intendente di Finanza“, pursuant to authorization of Allied Military Government, shall be granted authority to engage civil personnel for temporary services in accordance with the provision of R.D.L. 4 February 1937, No. 100, and subsequent amendments.

#### ARTICLE XVII

##### EFFECTIVE DATE

- a) The provisions of this Order shall become effective from 1st January 1947.
- b) Turnover tax paid after 1st January 1947 at a higher rate than established in this Order shall not be refunded.

Dated at Trieste, this 24th day of January 1947.

**ALFRED C. BOWMAN**  
Colone! J.A.G.D.  
Senior Civil Affairs Officer

# General Order No. 91

## EXCISE DUTY ON YARNS MANUFACTURED FROM NATURAL AND ARTIFICIAL TEXTILE FIBRES

*WHEREAS it is deemed necessary to apply an excise duty on yarns manufactured from natural and artificial textile fibres in substitution of the taxes prescribed in Gen. Orders No. 38 and 38 B in those parts of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“),*

*NOW, THEREFORE I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer*

### ORDER:

#### ARTICLE I

General Orders No. 38 dated January 24, 1946 and No. 38 B dated April 1, 1946, are hereby repealed.

#### ARTICLE II

*Section 1.* — Except as hereinafter specially mentioned, all the provisions contained in D. L. C.P.S. 3 January 1947, No. 1: „Inception of an excise duty on yarns manufactured from natural and artificial textile fibres“ and in Ministerial Decree 3 January 1947 „Provisions for the application of D. L. C.P.S. 3 January 1947, No. 1, relating to import and export of yarns and other textile products“, copies of which are annexed hereto and marked „Exhibit A“ shall be adopted and made part of this Order by reference, and shall have the same force and effect in the Territory, as if they had been herein set forth in full.

*Section 2.* — A copy of the above mentioned decrees has been deposited in the „Intendenza di Finanza“ of each area and „Ufficio Tecnico Imposte di Fabbricazione“ of each area.

#### ARTICLE III

All references to the Italian State and any Department Bodies, Ministers or Officials acting under its authority referred to in the Decrees mentioned in Art. II hereof shall be deemed to be deleted and in their place shall be substituted: „Allied Military Government and Officials and Bodies operating in the Territory under the control of Allied Military Government“. Nothing herein contained shall confer any jurisdiction upon the Italian State or any person or body acting under its authority with regard to any person property or material in the Territory.

#### ARTICLE IV

This Order shall become effective in the Territory as from 4 January 1947.

Dated at TRIESTE, this 24th day of January 1947.

**ALFRED C. BOWMAN**

Colonel, J.A.G.D.

Senior Civil Affairs Officer

# Order No. 266

## DEFINITION OF WAR ACT FOR THE PURPOSE OF COMPENSATION FOR WAR DAMAGE

*WHEREAS it is considered necessary that the definition of war acts given by the law 26 October 1940, No. 1543, be extended to embrace certain other categories of acts different from those described in Art. 2 of said law, in those parts of Venezia Giulia administered by Allied Forces (hereinafter referred to as the „Territory“),*

*NOW THEREFORE, I, ALFRED C. BOWMAN, Colonel J.A.G.D., Senior Civil Affairs Officer*

### ORDER

#### ARTICLE I

##### DEFINITION OF WAR ACT

Article 2 of the law 26 October 1940, No. 1543, is cancelled and substituted by the following:

„Any act by national, allied or enemy armed forces, connected with the preparation and the operations of the war and also any act which, even if not connected with the preparation and the operations of the war, has been provoked by the same, is considered a war act for the purpose of compensation for war damage.

For the purpose of compensation for war damage, also mopping up operations (azioni di rastrellamento) reprisal actions, sacking, irregular occupation of real estate and irregular or abusive taking away of movable property, are considered as war acts, if made by armed forces, which are deemed to include voluntary formations participating in war operations, unless such acts can be classified as:

- (a) requisitions or purchases of materials by British or American Forces;
- (b) services rendered to British or American Forces;
- (c) requisitions of real estate by British or American Forces;
- (d) damages depending on acts, other than fighting, by British or American Forces or connected with their requisitions.

The blowing up of munitions or engines of war, anywhere deposited or transported during or after the war period, whatever the cause of the blowing up may be, is also considered war act. The request for compensation for damages caused by such acts must be submitted not later than six months after the date this Order comes into force or six months after the date of the blowing up whichever is later. Such term will not be extended“.

#### ARTICLE II

##### EFFECTIVE DATE

This Order shall become effective in the Territory on the date of its publication in the Allied Military Government Gazette.

Dated at TRIESTE, 24th January 1947

**ALFRED C. BOWMAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer



# Order No. 290

## PROVISIONS RELATING TO ECONOMIC SECRETARIES AND VICE-SECRETARIES OF THE INTERMEDIATE TECHNICAL INSTITUTES AND SCHOOLS

*WHEREAS it is considered necessary to revise the legal position and economic treatment of the economic secretaries and vice-secretaries of the intermediate technical institutes and schools with self governing administration in that part of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“)*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER:

#### ARTICLE I

#### TREATMENT OF ADMINISTRATIVE PERSONNEL OF THE INTERMEDIATE TECHNICAL INSTITUTES AND SCHOOLS

That part of Table D, annexed to the Law of 15 June 1931, No. 889, that concerns the economic secretaries and vice-secretaries of the intermediate technical institutes and schools, is hereby rescinded and shall be substituted by the following:

#### SECRETARIES (GROUP B)

„by first appointment, vice-secretary on trial, grade 12 ; after three years of service, economic secretary, grade 11 ; after five years of service, economic secretary of II class, grade 10 ; after ten years of service, following examination on special merits and after 12 years of service, following qualification-examination, economic secretary of first class, grade 9.“

#### ARTICLE II

#### INSCRIPTION IN THE ROLLS OF ECONOMIC SECRETARIES IN SERVICE

*Section 1.* — The economic secretaries who were in service on 16 October 1945 at the intermediate technical institutes and schools of the Territory, shall be inscribed in the Rolls established by the provisions of Article I of this Order.

*Section 2.* — With effect from the aforesaid date, such economic secretaries shall be entitled to the grade and qualification corresponding to the number of years of service performed according to the former Rolls and as provided for by Article I for the promotion to grades subsequent to the eleventh.

*Section 3.* — The seniority of service required for promotion to the 9th grade for the economic secretaries mentioned in the preceding para is hereby reduced to nine years.

*Section 4.* — Inscription in the new Rolls shall take place following the favourable result of a special inspection to be ordered by the Education Division of the Allied Military Government.

*Section 5.* — The economic secretaries, the qualification of whom has not been recognized for inscription to the grade corresponding to their seniority of service, shall be assigned to grade 11 of the new Rolls and be excluded from promotion to subsequent grades.

#### ARTICLE III

#### INSCRIPTION IN THE ROLLS OF VICE-SECRETARIES IN SERVICE

*Section 1.* — The Vice-secretaries who were in service on October 16th, 1945 at the intermediate technical institutes and schools of the Territory, shall be inscribed in the Rolls established by the provisions of Article I of this Order.

*Section 2.* — With effect from the aforesaid date, such economic vice-secretaries shall be entitled to the grade and qualification corresponding to the number of years of service performed according to the former Rolls and provided for by Article I of this Order for the promotions to grades subsequent to the 12th.

*Section 3.* — The seniority of service required for inscription to the 9th grade as to vice-secretaries mentioned in the foregoing para shall be 12 years.

*Section 4.* — Inscription in the new Rolls shall take place following the favourable result of a special inspection to be ordered by the Education Division of the Allied Military Government.

*Section 5.* — The economic vice-secretaries, the qualification of whom has not been recognized for inscription to the grade corresponding to their seniority of service, shall be assigned to grade 12 of the new Rolls and be excluded from promotion to subsequent grades.

#### ARTICLE IV

#### ECONOMIC TREATMENT OF PERSONNEL INSCRIBED IN THE NEW ROLLS

With effect from October 16th, 1945, the personnel inscribed in the new Rolls pursuant to the preceding Articles shall be entitled to the economic treatment established for grades of group B, which as a result of the inscription, have been assigned to such personnel, taking into consideration also the seniority granted for such grades upon the basis of years of effective service performed according to the former Rolls.

#### ARTICLE V

#### FIXING OF EXAMINATIONS

The rules governing examinations for special merits and qualifications provided for by Article I of this Order shall be established by a subsequent Order.

#### ARTICLE VI

#### EFFECTIVE DATE

This Order shall take effect on the day it is signed by me.

Dated at Trieste, this 14th day of January 1947.

**ALFRED C. BOWMAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

# Order No. 297 (106 H)

## PROVISIONS FOR THE UNBLOCKING OF DISCHARGES

*WHEREAS, it is deemed advisable and necessary to extend to and including 31 March 1947 the provisions in force relating to the limitations of the unblocking of discharges pursuant to Order No. 196,*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER:

#### ARTICLE I

#### PROROGATION OF THE LIMITATIONS OF THE UNBLOCKING OF DISCHARGES

*Section 1. — The effectiveness of the provisions laid down in Article I, Section 1 of Order No. 106 D dated 28 August 1946 and in Article II, III, IV, V and VI of Order No. 106, dated 6 April 1946 as amended, shall be extended up to and including the 31 March 1947.*

*Section 2. — The effectiveness of the provisions set forth in Article II of Order No. 265, dated 29 October 1946, as extended by Order No. 280, dated 29 November 1946, shall also be extended up to and including the 31 March 1947.*

#### ARTICLE II

#### EFFECTIVE DATE OF ORDER

Except as specifically stated in Article I hereof, the present Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 18th day of January 1947.

**ALFRED C. BOWMAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

# Order No. 304 (162)

## AMENDMENT TO ORDER No. 162 — ENLARGEMENT OF CHILDREN'S HOSPITAL

*WHEREAS, it is deemed desirable and necessary to modify Section 1, Article I of Order No. 162,*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER:

#### ARTICLE I

#### AMENDMENT TO ORDER No. 162

Section 1, Article I of Order No. 162, is revoked and in lieu thereof shall be substituted:

„Authorization is hereby given for the construction of two additions and enlargements to the Hospital, for nursing children and pre-tubercular children, at total cost as shall be reported by Public Works and approved by Finance Division, however, not to exceed 200,000,000 lire.“



ARTICLE II

EFFECTIVE DATE

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

Dated at TRIESTE, this 18th day of January 1947.

ALFRED C. BOWMAN  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

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Order No. 305

PROVISIONS RELATING TO THE PROFESSIONAL PREPARATORY AGRARIAN COURSE  
OF S. LORENZO (CAPRIVA)

*WHEREAS, it is considered profitable and necessary to extend the annual professional preparatory agrarian course at S. Lorenzo (Capriva) to a two years course:*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

ORDER:

ARTICLE I

EXTENSION OF THE ANNUAL PROFESSIONAL PREPARATORY AGRARIAN COURSE  
AT S. LORENZO (CAPRIVA)

The annual professional preparatory agrarian course at S. Lorenzo (Commune of Capriva) is hereby extended to a two years course.

ARTICLE II

EFFECTIVE DATE OF EXTENSION

The extension shall be effective as from the beginning of the scholastic year 1946-1947 (1 October 1946) and, for the time being, shall be considered temporary.

ARTICLE III

PAYMENT OF ADDITIONAL EXPENSES

The additional administration expenses incurred from the extension provided for by Article I of this Order shall be paid by the Commune of Capriva and the additional teaching personnel salaries and expenses shall be paid by the Allied Military Government.

ARTICLE IV

EFFECTIVE DATE

This Order shall take effect on the date it is signed by me.

Trieste, 17th January 1947.

ALFRED C. BOWMAN  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

# Order No. 306

## PROVISIONS RELATING TO PROFESSIONAL PREPARATORY INDUSTRIAL COURSE

*WHEREAS, it is considered profitable and necessary to extend the annual professional preparatory industrial course with reduced schedule, existing at Mariano del Friuli, into a two years with normal schedule,*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER:

#### ARTICLE I

#### **TWO YEARS COURSE WITH NORMAL SCHEDULE FOR THE ANNUAL PROFESSIONAL PREPARATORY INDUSTRIAL COURSE WITH REDUCED SCHEDULE, EXISTING AT MARIANO DEL FRIULI**

The annual professional preparatory industrial course with reduced schedule, existing at Mariano del Friuli, is hereby extended to a two years course with normal schedule.

#### ARTICLE II

#### **EFFECTIVE PERIOD OF THE TRANSFORMATION**

The extension shall be effective as from the beginning of the scholastic years 1946-1947 (1 October 1946) and, the efficacy thereof shall be temporary.

#### ARTICLE III

The additional administration expenses incurred from the extension provided for by Article I of this Order shall be paid by the Commune of Mariano del Friuli and the additional teaching personnel salaries and expenses shall be paid by the Allied Military Government.

#### ARTICLE IV

#### **EFFECTIVE DATE**

This Order shall take effect on the date it is signed by me.

Trieste, 14th January 1947.

**ALFRED C. BOWMAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

# Order No. 308

## INTEGRATION OF WAGES IN INDUSTRY

*WHEREAS, it is deemed advisable and necessary to make provisions for the integration of wages in Industry in those cases of interruption of work caused by restrictions in the consumption of electric power in that part of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“),*

*NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer,*

### ORDER:

#### ARTICLE I

#### INTEGRATION OF WAGES FOR REDUCTION OR INTERRUPTION OF WORK DUE TO SHORTAGE OF ELECTRIC POWER

In those cases where a reduction or interruption of work takes place caused by restrictions in the consumption of electric power ordered by the Allied Military Government, the supplementation of wages (integrazione dei guadagni) shall be computed at the rates provided in Section 1 of Article VI of Order No. 106, dated 6 April 1946, on the basis of the weekly average work hours calculated on the six weeks period running from 20 January through 2 March 1947, and, if necessary, on subsequent periods of three weeks each, in the event that the restrictions imposed on electric power consumption shall be extended.

#### ARTICLE II

#### PROROGATION OF SPECIAL UNEMPLOYMENT INDEMNITY

The special unemployment indemnity provided for by Order No. 82, dated 5 March 1946, shall remain effective until 31 March, 1947.

#### ARTICLE III

#### EFFECTIVE DATE OF ORDER

Except as specifically stated in Article I hereof, the present Order shall become effective upon such date as it is signed by me.

Dated at TRIESTE, this 18th day of January 1947.

**ALFRED C. BOWMAN**  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer



## Administrative Order No. 87

### CESSATION OF FUNCTIONS OF DR. ATTILIO INCARDONA AS MANAGING DIRECTOR OF CENTRO AUTOTRASPORTI

I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer, hereby

#### ORDER:

1. — Dr. ATTILIO INCARDONA, appointed Managing Director of Centro Autotrasporti by Administrative Order No. 8, dated 2nd October 1945, shall cease to exercise his functions as from the effective date of this Order.

2. — This Order shall become effective on the 15th day of January 1947.

Dated at TRIESTE, this 17th day of January 1947.

ALFRED C. BOWMAN  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

## Administrative Order No. 92

### TEMPORARY APPOINTMENT OF DR. FRANCO MAI AS „AVVENTIZIO“ OF CATEGORY I AT THE SOVRAINTENZA SCOLASTICA OF TRIESTE

WHEREAS the Superintendent of Schools of Trieste recommended the appointment Dr. Franco MAI as „avventizio“ of category I group A and

WHEREAS said appointment is advisable:

NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer:

#### ORDER:

1. — Dr. Franco MAI employee at the „Sovraintendenza Scolastica“ of Trieste is hereby temporary appointed as „avventizio“ of category I group A at said Office, with effect from August 15, 1945.

2. — This Order shall take effect on the date that it is signed by me.

Dated at Trieste, this 24th day of January 1947.

ALFRED C. BOWMAN  
Colonel, J.A.G.D.  
Senior Civil Affairs Officer

**PART II**  
**GORIZIA AREA**

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**Area Order No. 123**

**APPOINTMENT TO VACANCY IN THE EPURATION COMMISSION OF FIRST INSTANCE  
FOR GORIZIA AREA**

*WHEREAS the Epuration Commission of first instance for Gorizia Area was constituted by Area Notice No. 1 dated 24th July 1945, and*

*WHEREAS a vacancy now exists by reason of the death of the President of the said Commission, Dott. Artusi Sebastiano*

*NOW, THEREFORE, pursuant to the power vested in me by General Order No. 7, Section 3, I, FRED O. MAVIS, Lt. Col. Inf., Area Commissioner for Gorizia Area*

**ORDER:**

that the vacancy hereinbefore mentioned be fulfilled by Mr. Caneva Pietro.

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

Dated at Gorizia, this 1st day of January 1947.

**FRED O. MAVIS**  
Lt. Col. Inf.,  
Area Commissioner  
Gorizia Area

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**Area Order No. 124**

**APPOINTMENT OF MR. MILANO ANGELO AS COMMISSIONER FOR ENTE NAZIONALE  
ASSISTENZA LAVORATORI**

*I, FRED O. MAVIS, Lt. Col. Inf., Area Commissioner for Gorizia Area, hereby*

**ORDER:**

that Mr. MILANO ANGELO be temporarily appointed as Commissioner for the Ente Nazionale Assistenza Lavoratori of Gorizia.

This Order shall come into force with effect from 27th November 1946.

Dated at Gorizia, this 13th day of January 1947.

**FRED O. MAVIS**  
Lt. Col. Inf.,  
Area Commissioner  
Gorizia Area

# POLA AREA

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## Area Administrative Order No. 78

### SUBSTITUTION OF A MEMBER OF THE COMMITTEE OF THE HOSPITAL „SANTORIO SANTORIO“ — AMENDMENT TO AREA ADMINISTRATIVE ORDER No. 45

1. — I, Lieutenant Colonel E. S. ORPWOOD, Royal Berkshire Regiment, Area Commissioner of Pola, *HEREBY temporarily appoint*

Avv. BACICCHI GIUSEPPE

to be a member of the Committee of Administration of the Hospital „Santorio Santorio“, Pola, in the place of Dr. Petronio Bartolomeo who has resigned.

2. — This Order will take effect immediately.

Dated at Pola, this 4th day of January 1947.

**E. S. ORPWOOD**  
Lt. Col.  
Area Commissioner  
Pola Area

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## Area Administrative Order No. 79

### SUBSTITUTION OF A MEMBER OF COMMERCIAL LICENCE COMMISSION-AMENDMENT TO AREA ADMINISTRATIVE ORDER No. 12

1. — I, Lieutenant-Colonel E. S. ORPWOOD, Royal Berkshire Regiment, Area Commissioner of Pola, *HEREBY appoint*

FRANCESCHINI ROMEO

to be a member of the Commercial Licence Commission of Pola in the place of SOPPA GASTONE who has resigned.

2. — This Order will take effect immediately.

Dated this 13th day of January 1947.

**E. S. ORPWOOD**  
Lt. Col.  
Area Commissioner  
Pola Area





**P A R T I I I**

**A P P E N D I X**

**LIST OF FINAL ORDERS MADE BY THE EPURATION  
COMMISSIONS IN THE TERRITORY**





EPURATION COMMISSION OF FIRST INSTANCE

TRIESTE

II LIST

The Commission has considered objections lodged in the following cases in accordance with Sect. IX of General Order No. 7 or Sect. IX of General Order No. 8 and decided as follows :

1st SECTION

NAME	OCCUPATION	ORDER
Auteri Emidio	Ferrovie dello Stato	1 mo. susp.
Brucculeri Luigi	Ferrovie dello Stato	2 mos. susp.
Bruschi Mauro	Ferrovie dello Stato	2 mos. susp.
Colombo Paolo	Ferrovie dello Stato	3 mos. susp.
Di Maio Vito	Az. Aut. Stat. Strada	12 mos. susp.
De Belli Umberto	Ferrovie dello Stato	4 mos. susp.
De Zio Paolo	Poste e Telegrafi	retrocessed in grade
Fagone Busimese Fabio	Ferrovie dello Stato	3 mos. susp.
Furlan Masellino	Ferrovie dello Stato	2 mos. susp.
Falcone Nicola	Ferrovie dello Stato	3 mos. susp.
Justolin Mario	Poste e Telegrafi	3 mos. susp.
Linossi Abbondio	Ferrovie dello Stato	2 mos. susp.
Lorenzini Alberto	Ferrovie dello Stato	12 mos. susp.
Mangano Attilio	Ferrovie dello Stato	12 mos. susp.
Natale Giacomo	Ferrovie dello Stato	4 mos. susp.
Pinto Giovanni	Poste e Telegrafi	dismissed
Panzani Guido	Ferrovie dello Stato	4 mos. susp.
Rocco Aldo	Ferrovie dello Stato	2 mos. susp.
Santicchi Giuseppe	Ferrovie dello Stato	3 mos. susp.
Sarno Eleuterio	Ferrovie dello Stato	4 mos. susp.
Seucimarra Pompeo	Ferrovie dello Stato	3 mos. susp.
Tamaro Mariano	Poste e Telegrafi	1 mos. susp.
Lunghi Terzo	Ferrovie dello Stato	3 mos. susp.
Retina Stefano	Ferrovie dello Stato	3 mos. susp.
Bettio Antonio	Ferrovie dello Stato	12 mos. susp.
Brunetti Bruno	Motorizz. Civile	6 mos. susp.
Bressan Emilia	Genio Navale	application for reinst. denied
Cardo Camillo	Ferrovie dello Stato	2 mos. susp.
Di Ciaula Agostino	PP. TT.	2 mos. susp.
Gasparini Silva	Genio Navale	application for reinst. denied
Leotti Amedeo	Ferrovie dello Stato	15 mos. susp.
Marzutti Rosetta	Genio Navale	application for reinst. denied
Paoli Bianca	Genio Navale	application for reinst. denied
Ritani Alfonso	Ferrovie dello Stato	dismissed
Stefani Olimpia	Genio Navale	application for reinst. denied
Suchich Teodora	Genio Navale	application for reinst. denied
Valdrè Umberto	PP. TT.	6 mos. susp.
Zula Alma	Genio Navale	application accepted.
Perucci Rodolfo	A.C.E.G.A.T.	1 year susp.
Clari Marcello	A.C.E.G.A.T.	6 mos. susp.
Del Cielo Umberto	A.C.E.G.A.T.	dismissed
Gavardina Giuseppe	A.C.E.G.A.T.	6 mos. susp.
Galante Felice	A.C.E.G.A.T.	dismissed
Chebani Carlo	Italia	dismissed and referred to the Court of Assize)
Lisot Giovanni	A.C.E.G.A.T.	6 mos. susp.
Ortolani Bruno	A.C.E.G.A.T.	dismissed
Paoletti Vittorio	A.C.E.G.A.T.	dismissed
Seravallo Lodovico	A.C.E.G.A.T.	dismissed
Spataro Costanzo	Lloyd Triestino	3 mos. susp.
Zoppolato Ferruccio	Comune	dismissed
Zoppolato Ferruccio	I.A.M.L.	dismissed
Linossi Giovanni	Vigili Urbani Monfalcone	appeal for reinst. denied
Peroncini Attilio	A.C.E.G.A.T.	dismissed

## NAME

## OCCUPATION

## ORDER

## III SECTION

Signon Ettore fu Edoardo	—	15 mos. susp.
Zoldan Paolo fu Giuseppe	—	10 mos. susp.

## IV SECTION

Blasizza Olivo	C.R.D.A. M.R.N.	2 mos. susp.
Costantini Romeo	Arsenale Triestino	dismissed
Calligaris Marcello	Aquila	6 mos. susp.
Cróci-Crusich Giuseppe	C.R.D.A. S. Rocco	dismissed
Comar Valentino	C.R.D.A. - M.R.A.	2 mos. susp.
Colussi Paolo	C.R.D.A. - M.O.E.M.	2 mos. susp.
Danielis Giacinto	C.R.D.A. - M.R.N.	1 mos. susp.
Imperlini Giovanhi	C.R.D.A. - Centrale	1 year susp.
Laghi Mario	ARSENALE TRIESTINO	dismissed (m.o.)
Moreu Rodolfo	C.R.D.A.M.R.N.	6 days susp.
Menegazzi Virgilio	ILVA	9 mos. susp.
Marocco Mario	C.R.D.A. S. Rocco	3 mos. susp.
Mattioni Bruno	C.R.D.A. S. Rocco	8 mos. susp.
Perez Giuseppe	C.R.D.A. M.R.A.	dismissed
Prosperi Giuseppe	C.R.D.A. M.R.N.	3 mos. susp.
Svanut Cirillo	ILVA	dismissed
Vidon Silvio	C.R.D.A.-M.R.N.	6 days susp.
Visintin Luigi	C.R.D.A.-M.R.N.	6 days susp.
Verando Ardenio	C.R.D.A.-M.R.N.	1 mo. (m.o.)
Zanolla Nicolò	C.R.D.A.-S. Rocco	1 year susp.
Zaccai Giovanni	C.R.D.A.-M.R.N.	6 mos. susp. (m.o.)
Mosca Vittorio	C.R.D.A.-	1 year susp.
Piccoli Aureliano	C.R.D.A.	1 year susp.
Privileggi Gino	C.R.D.A.	8 mos. susp.
Serbo Attilio	Arsenale Triestino	1 mo. susp.
Poiiani Elia	C.R.D.A.	3 mos. susp.
Pizzotto Erminio	ILVA	45 days susp.
Tomei Renato	ILVA	1 mo. susp.
Caffuzzi Giulio	ILVA	6 mos. susp.
Pirri Giulio	SOLVAY & Co.	4 mos. susp.
Cucinotto Francesco	ILVA	15 days susp.
Putzolu Antonio	C.R.D.A.	dismissed
Spazzapan Guido	C.R.D.A.-F.M.S.A.	2 mos. susp.
Denipoti Leone	ILVA	6 mos. susp.
Mauri Luigi	ILVA	3 mos. susp.
Cosani Teodoro	C.R.D.A.	1 year susp.
Ragni Giuseppe	C.R.D.A.	1 mo. susp.
Brosh Giorgio	ILVA	9 mos. susp.
Smic klas Massimo	AQUILA	6 mos. susp.
Pietrobon Sebastiano	ILVA	dismissed
Petruzzelli Antonio	ILVA	5 mos. susp.
Barile Fabrizio	C.R.D.A.	2 mos. susp.
Crosatto Michele	C.R.D.A.	4 mos. susp.
D'Agostini Angelo	C.R.D.A.	1 mo. susp.
Moretti Antonio	C.R.D.A.	2 mos. susp.
Pin Giovanni	C.R.D.A.	1 mo. susp.
Duanelli Antonio	Arsenale Triestino	dismissed
Vicenzin Giuseppe	C.R.D.A.	7 days susp.
Slanisca Aurelio	C.R.D.A.	15 days susp.
Valentini Bruno	Solvay & Co.	3 mos. susp.
Calligaris Marcello	Aquila S.A.	6 mos. susp.
Devescovi Giovanni	C.R.D.A.	1 mo. susp.
Zanolla Nicolò	C.R.D.A.	1 year susp.
Pomo Antonio	C.R.D.A.	1 mo. susp.
Faaro Martino	C.R.D.A.	dismissed
Donvito Eugenio	C.R.D.A.	10 days susp.
Macor Quirino	C.R.D.A.	15 days susp.

NAME	OCCUPATION	ORDER
Pontarini Luigi	Arsenale Triestino	1 year susp.
Biondi Giovanni Dom.	C.R.D.A.	2 mos. susp.
Carlet Domenico	C.R.D.A.	3 mos. susp.
Picogna Bonifacio	C.R.D.A.	1 mo susp.
Grilli Flavio	ILVA	4 mos. susp.
Mattioli Vittorio	ILVA	4 mos. susp.
Bracco Vincenzo	ILVA	3 mos. susp.
Zannoni Alfredo	C.R.D.A.	dismissed
Romeo Jacopo	C.R.D.A.	dismissed
Privitello Pietro	Assicurazioni Generali	5 mos. susp.
Pross Aurelio	C.R.D.A.	3 mos. susp.
Privileggi Mario	C.R.D.A.	2 mos. su.p.
Rieckhoff Ernesto	Assicurazioni Generali	2 mos. susp.
Mulattieri Tullio	C.R.D.A.	dismissed
Pozzar Enrico	C.R.D.A.	dismissed
Vanon Mario	C.R.D.A.	3 mos. susp.
Chaudoin Giuseppe	C.R.D.A.	8 days susp.





# VOLUME II

## GAZETTE No. 9

### ALLIED MILITARY GOVERNMENT

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