

Mestua kujizumca

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. 165

TRANSFER OF PROPERTY FROM STATE DEMESNE (BENE PUBBLICO „ACQUE“) TO STATE „PATRIMONIO“

WHEREAS it is deemed advisable to provide for the transfer of certain properties from State Demesne (Bene Pubblico „Acque“) to State „Patrimonio“, in that part of the Free Territory of Trieste administered by the British-United States Forces :

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

The following „particelle catastali“ of S. Maria Maddalena Inferiore

3565 (old 1899) of 3400 m²

3622 (old 1900) of 2360 m²

3628 (old 1901) fraction „A“ of 1620 m²

4143 (old 1091) fraction „B“ of 3688 m²

4149 (old 1902) fraction „C“ of 690 m²

delineated in blue in the planimetrical map annexed to this Order, are hereby transferred from State Demesne (Bene Pubblico „Acque“) to State „Patrimonio“.

ARTICLE II

The planimetrical map constituting Annex „A“ to this Order, is deposited at the Department of Legal Affairs where it may be freely inspected by all persons concerned.

ARTICLE III

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

Dated at TRIESTE, this 25th day of October 1951.

JOHN L. WHITELAW

Brigadier General U.S. Army

Director General, Civil Affairs

Ref. : LD/A/51/164

Order No. 166

CREATION OF A DEGREE COURSE IN CIVIL ENGINEERING, TRANSPORTATION SUBSECTION, AT THE UNIVERSITY OF TRIESTE

WHEREAS it is deemed advisable to create a degree course in civil Engineering — Transportation Subsection — within the Faculty of Engineering of the University of Trieste,

(NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

With effect from the academic year 1951-52 a degree course in civil Engineering — Transportation Subsection — is hereby created within the Faculty of Engineering of the University of Trieste.

ARTICLE II

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

Dated at TRIESTE, this 23rd day of October 1951.

JOHN L. WHITELAW

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

Ref. : LD/A/51/160

Order No. 167

REORGANIZATION OF PROCEEDINGS OF ASSIZE

WHEREAS it is considered advisable to provide for the reorganization of the proceedings of Assize, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

PART I

ESTABLISHMENT AND COMPOSITION OF A COURT OF ASSIZE AND OF A COURT OF ASSIZE OF APPEAL

ARTICLE I

(Establishment of Courts of Assize)

A Court of Assize to adjudicate over offences attributed to its competence and a Court of Assize of Appeal to adjudicate on appeals against sentences and other measures issued by the Court of Assize are hereby established within the district of the Court of Appeal of Trieste.

ARTICLE II

(Composition of the Courts of Assize)

Section 1. — The Court of Assize shall be composed of the following :

- a) one Councillor of the Court of Appeal, as President ;
- b) one Judge (giudice di tribunale) ;
- c) six Popular Judges.

Section 2. — The Court of Assize of Appeal shall be composed of the following :

- a) one Section President of the Court of Appeal or one Magistrate charged with the relative functions, as President ;
- b) one Councillor of the Court of Appeal ;
- c) six Popular Judges.

ARTICLE III

(Unitary nature of the Judging Bench)

Magistrates and Popular Judges shall constitute a single Bench for all purposes.

ARTICLE IV

(Convening of the Court of Assize and of the Court of Assize of Appeal)

The Court of Assize and the Court of Assize of Appeal shall be convened by the First President of the Court of Appeal of Trieste.

ARTICLE V

(Appointment of Magistrates of the Court of Assize and of the Court of Assize of Appeal)

The Presidents and the other Magistrates forming the Court of Assize and the Court of Assize of Appeal shall be appointed each year by an Administrative Order of Allied Military Government upon proposal of the Director of Legal Affairs.

By the same Administrative Order there shall be appointed a substitute President and a substitute Magistrate for the Court of Assize and for the Court of Assize of Appeal respectively.

Whenever the substitute Magistrates of the Court of Assize and /or of the Court of Assize of Appeal are absent or hindered, they shall be substituted by a motivated Decree of the President of the Court of Appeal upon hearing the „Procuratore Generale“ of the latter Court.

ARTICLE VI

(Requisites of Popular Judges of the Court of Assize)

The Italian citizens who are permanent residents of the Zone and enjoy civil political rights may be appointed as Popular Judges of the Court of Assize if they have the following requisites :

- a) good moral conduct ;
- b) age of not less than 30 and not more than 65 years ;
- c) final certificate of first grade intermediate school, of any type.

ARTICLE VII

(Requisites of Popular Judges of the Court of Assize of Appeal)

The Popular Judges for the Court of Assize of Appeal, in addition to the requisites set forth in the foregoing Article, must be in possession of a final certificate of a second grade intermediate school, of any type.

ARTICLE VIII

(Compulsory nature of the Office of Popular Judge)

The Office of Popular Judge shall be compulsory.

ARTICLE IX

(Juridical condition of Popular Judges)

During the period of the session in which they perform actual service, the Popular Judges of the Court of Assize and of the Court of Assize of Appeal shall be equal to the VI grade Judges and to the Councillors of the Court of Appeal respectively as regards the order of precedence in public functions and ceremonies.

ARTICLE X

(Incompatibility with the Office of Popular Judge)

The following may not assume the Office of Popular Judge :

- a) Magistrates and, in general, Officials in actual service belonging or attached to the Judicial Order ;
- b) persons belonging to any Police Organ, in actual service ;
- c) Ministers of whatsoever religious cult and clergymen („religiosi“) of all Orders and Congregations ;
- d) the Zone President during his tenure of Office.

ARTICLE XI

(Number of Popular Judges of the Courts of Assize)

The number of Popular Judges to be included in the general rosters provided for by Article XXII, shall be 100 for the Court of Assize and 100 for the Court of Assize of Appeal.

PART II

PROCEDURE FOR THE CHOICE OF POPULAR JUDGES

ARTICLE XII

(Compilation of the communal lists of Popular Judges)

In each Commune of the Zone there shall be compiled, by means of a Commission composed of the Mayor or of a representative of his and of two Communal Councillors, two separate lists of the citizens residing within the respective Communes and possessing the requisites, indicated in Articles VI and VII of this Order respectively, for the functions of Popular Judges in the Court of Assize and in the Court of Assize of Appeal.

In case of dissolution of the Communal Administration the lists shall be compiled by a Commission composed of the Governmental Commissioner or of a delegate of his and of two citizens appointed by the Chief „Pretore“.

ARTICLE XIII

(Invitation for inscription in the lists of Popular Judges)

For the purpose of compilation of the lists set forth in the foregoing Article, the Mayor of each Commune shall, within the time-limit of one month from the publication of this Order, invite by means of a public poster all persons who are in possession of the requisites established in Articles VI and VII and are not in the conditions indicated in Article X to request, not later than 60 days thereafter, their inscription in the respective lists of Popular Judges of the Court of Assize or of the Court of Assize of Appeal.

ARTICLE XIV

(Ascertainments by the Communal Commission)

Not later than 30 days subsequent to the lapse of the 60 days term established by the foregoing Article, the Communal Commission shall compile the lists and complete same by inscribing therein „ex officio“ all persons in possession of the requisites prescribed by this Order.

During such period the Communal Commission shall ascertain that each of the inscribed persons meets all conditions required for inscription and shall make the necessary modifications.

The completed lists shall be forwarded by the Mayor to the Chief „Pretore“ within the first ten days of the month subsequent to their completion.

ARTICLE XV

(Constitution of the Pretore's Commission)

The Chief Pretore shall, within the second half of the month in which he has received the lists, convene a Commission presided over by himself and composed of all the Mayors of the Communes of the Zone or of Councillors delegated by them. In case the communal representations of one or more Communes of the Zone are dissolved, the meetings shall be attended by the respective Governmental Commissioners or by delegates of theirs.

ARTICLE XVI

(Operations of the Pretore's Commission)

After having taken appropriate information the Pretore's Commission shall ascertain that each of the persons included in the lists meets all the conditions required for assumption of the Office of Popular Judge and shall, within thirty days subsequent to the convening of the Commission, compile the following :

- a) a list of all persons of the Zone possessing the requisites for assumption of the Office of Popular Judge in the Court of Assize ;
- b) a list of all persons of the Zone possessing the requisites for assumption of the Office of Popular Judge in the Court of Assize of Appeal.

ARTICLE XVII

(Publication of the lists and claims)

The lists compiled by the Pretore's Commission shall be signed by the Chief Pretore and shall be made known — not later than the 15th of the month subsequent to the closing of the operations contemplated in the foregoing Article — in each Commune for that part concerning it, by posting same for ten days on the communal notice-board („albo pretorio“) and by means of public posters.

Any citizen of full age may present claims against omissions, cancellations or undue inscriptions within the time-limit of fifteen days from the posting on the communal notice-board.

Claims shall be made on stamp-free paper and presented in the „Cancelleria“ of the Pretura Unificata of Trieste.

ARTICLE XVIII

(Compilation of final roll of Popular Judges)

Upon the lapse of the time-limit indicated in the first paragraph of the foregoing Article, the Chief Pretore shall forward to the President of the Tribunal of Trieste the lists of Popular Judges of the Court of Assize and of the Court of Assize of Appeal as well as the relative records („verballi“) and claims.

Upon receiving the lists, records and claims and after having heard the „Procuratore di Stato“ and the President of the Council of the Order of Lawyers and having taken, if necessary, appropriate information, the President shall perform the following operations within the time-limit of one month and with the assistance of two Judges :

- 1) he shall verify the lists on the grounds of the elements gathered in accordance with the preceding Articles ;
- 2) he shall decide, after communication has been given to the party concerned, the claims and inscribe or cancel the names of those persons previously omitted or unduly inscribed ;

- 3) he shall compile the final rolls of the Popular Judges of the Court of Assize and of the Court of Assize of Appeal in alphabetical order and with progressive numbers;
- 4) he shall approve the rolls by means of a decree.

ARTICLE XIX

(Publication of the rolls and claims)

The rolls, compiled in accordance with the foregoing Article, together with the decrees approving same duly signed by the President of the Tribunal, shall be published in each Commune of the Zone, for that part concerning it, by posting same for ten days on the communal notice-board and by means of public posters.

Within the time-limit set forth in the second paragraph of Article XVII each citizen of full age may make recourse to the Court of Appeal for omissions, cancellations or undue inscriptions.

The recourse shall be deposited in the „Cancelleria“ of the „Pretura Unificata“ by which it must be immediately forwarded to the „Cancelleria“ of the Court of Appeal of Trieste.

ARTICLE XX

(Decisions of the Court of Appeal)

The Court of Appeal, after communication has been given to the party concerned, shall urgently decide by a judgment („sentenza“), on the basis of a report made at a public hearing, upon hearing the party or his attorney, if present, as well as the „Pubblico Ministero“ who shall make his conclusions orally.

The judgment shall be communicated within ten days by care of the „Cancelleria“ to the parties concerned, to the „Pubblico Ministero“ and to the President of the Tribunal who, if necessary, shall rectify the rolls in conformity with the decision.

No impeachment shall be admitted against the judgment of the Court of Appeal.

ARTICLE XXI

(Bringing up to date of the rolls)

The final rolls of Popular Judges compiled according to the preceding Articles shall be permanent.

For the purpose of bringing the rolls up to date the Mayor of each Commune of the Zone shall, in the month of April of each year, invite by public posters all persons meeting the requisites set forth in Articles VI and VII of this Order who are not in the conditions mentioned in Article X to inscribe themselves, not later than the month of July, in the respective lists of Popular Judges of the Court of Assize or of the Court of Assize of Appeal.

As to the other operations necessary to bring up to date the rolls, there shall be observed the provisions of Articles XIV and following of this Order as well as the time-limits and modalities provided for therein.

ARTICLE XXII

(General rosters of Popular Judges)

After fifteen days from the publication of the final rolls, the President of the Tribunal shall compile the general rosters of Popular Judges for the Court of Assize and for the Court of Assize of Appeal; in doing so he shall exclude from the former roster those Judges included in the latter one.

ARTICLE XXIII

(Procedure for the compilation of the general rosters of Popular Judges)

The general rosters of Popular Judges for the Court of Assize and for the Court of Assize of Appeal shall be compiled (with the intervention of the „Pubblico Ministero“ and of the President of the Council of the Order of Lawyers or of a delegate of his and with the assistance of the „Cancelliere“) by putting, at a public hearing, into a ballot-box as many numbers as are the numbers corresponding to the names included in the respective final rolls of Popular Judges assigned to the Court of Assize or to the Court of Assize of Appeal and by subsequently extracting same until the prescribed number of Popular Judges has been reached. The names corresponding to the numbers extracted shall be included in the general rosters. All persons inscribed in the general rosters of Popular Judges shall be destined to perform their service during the subsequent two-year period.

ARTICLE XXIV

(Placing of papers („schede“) into the ballot-box)

The President of the Tribunal or a Judge delegated by him shall, at a public hearing, in the presence of the „Pubblico Ministero“ and of a representative of the Council of the Order of Lawyers, and with the assistance of the Cancelliere, put into a ballot-box bearing the indication „Giudici Popolari Ordinari“ (Ordinary Popular Judges) a number of papers („schede“) corresponding to the number of Popular Judges of the general roster.

On each paper there shall be written the name, surname, paternity and residence of a Popular Judge.

The said President shall put the papers of the Popular Judges residings in the Commune of Trieste, into another ballot-box bearing the indication „Giudici Popolari Supplenti“ (Substitute Popular Judges), under observance of the provisions contained in the foregoing paragraph.

The same procedure shall be followed by the First President of the Court of Appeal or by a Councillor delegated by him for the purpose of placing into the ballot-box the papers of the Popular Judges of the Court of Assize of Appeal.

The ballot-boxes, after having been sealed, shall be kept in custody by the President of the Tribunal and by the First President of the Court of Appeal respectively.

A record („processo verbale“) shall be made of all operations; such record shall be signed by the President, by the „Pubblico Ministero“ and by the „Cancelliere“.

PART III

CONSTITUTION OF THE COURT OF ASSIZE AND OF THE COURT OF ASSIZE OF APPEAL

ARTICLE XXV

(Session Popular Judges)

Fifteen days before the beginning of the session of the Court of Assize the President shall extract ten papers from the ballot-box of Ordinary Popular Judges at a public sitting with the assistance of the „Cancelliere“ and in the presence of the „Pubblico Ministero“.

The defending counsels of the parties in the cases to be dealt with during the session shall be advised at least 10 days before the date established for the extraction in order that they be enabled to attend the operations if they so wish.

A record shall be made concerning the order of extraction ; such record shall be signed by the President and by the „Cancelliere“.

At least eight days before the beginning of the session, notice of the day and hour on which same will start shall be notified to the chosen Popular Judges by care of the President.

The Judges on whom the notice has been served shall be present at the beginning of the session except in case they have been dispensed therefrom by the President of the Court of Assize upon motivated request for legitimate hindrance.

The same provisions shall be observed for the Court of Assize of Appeal ; however, in this case the number of Popular Judges to be extracted from the ballot-box of Ordinary Popular Judges shall be increased up to twelve.

ARTICLE XXVI

(Constitution of the Bench)

On the day fixed for the handling of the first case of the session, the President of the Court of Assize or of the Court of Assize of Appeal shall, in public hearing and in the presence of the „Pubblico Ministero“, of the accused, if the latter has appeared, and of the defending counsels, carry out the nominal call of the Popular Judges extracted and shall request to perform their service, according to the order of extraction as many among those present as are necessary to constitute the Bench.

In cases of hindrance or where reasons for abstention or challenge are ascertained, the number of Popular Judges shall be completed by calling, always in order of extraction those already extracted and, when necessary, by extracting other papers from the second ballot-ox.

In trials („dibattimenti“) which are anticipated to last for a long time the President may order that other Popular Judges perform service as additional Popular Judges in a number not exceeding five ; they shall attend the trial and shall substitute the regular Judges in case of absence or hindrance, if any. Such substitution shall not be admitted after the hearings have been closed.

ARTICLE XXVII

(Substitute Popular Judges)

Whenever it is not possible to constitute the Court of Assize or the Court of Assize of Appeal due to the absence of extracted Popular Judges, or for other reasons, the President shall extract from the ballot-box of substitute Popular Judges two papers, not including those,

if any, extracted from the first ballot-box, for each missing Judge, and shall order that the Judges to which the papers refer be summoned without delay, be it even orally, for the same day or for the next hearing, through agents of the Venezia Giulia Police Force.

Whenever necessary, the President may make subsequent extractions from the ballot-box of substitutes until it becomes possible to constitute the Bench.

Also the substitute Popular Judges shall be called to perform their service in order of extraction.

ARTICLE XXVIII

(Final operations)

After the Bench has been finally constituted for the first case to be handled and the formalities for the opening of the trial („dibattimento“) have been completed, all Popular Judges present who are not destined to be members of the Bench shall be dismissed and invited to report again on the day fixed for the next case.

Those Popular Judges performing their service shall exercise their functions in all cases of the session except if there are reasons for hindrance, abstention or challenge.

The operations carried out in terms of the present Article and of the two foregoing Articles shall be mentioned in the record („processo verbale“).

ARTICLE XXIX

(Oath)

In assuming their office for the session in which they have been called to participate the Popular Judges shall, upon invitation of the President, take their oath with the following formula in the room of public hearing and in the presence of the „Pubblico Ministero“ :

„With the firm will of accomplishing my entire duty as a man of honour and being conscious of the supreme moral and civil importance of the Office entrusted to me by the law, „I swear that I shall listen with diligence and seriously examine in this trial the evidence and „reasons both of the Prosecution and of the Defence, that I shall form my inner conviction by „judging with uprightness and impartiality, and that I shall keep far away from my mind any „feeling of adersion and of favour, in order that the sentence be as society expects it to be : „an affirmation of truth and of justice. I further swear that I shall keep the secret.“

A record shall be made of the oath taken and mention thereof shall be made in the record of the trial of each case of the session ; otherwise it shall be considered as null and void.

ARTICLE XXX

(Incompatibility, abstention and challenge)

The provisions concerning incompatibility, abstention and challenge, contained in articles 61 and following, Code of Penal Procedure, shall be observed in respect of Popular Judges, in so far as applicable.

Decision on abstention and challenge of Popular Judges or of Magistrates members of the Bench, shall be taken by the President of the Court of Assize or of the Court of Assize of Appeal.

As to abstention and challenge of the President of the Court of Assize or of the Court of Assize of Appeal, decision shall be taken by the First President of the Court of Appeal.

ARTICLE XXXI

(Exclusion of Popular Judges from the session subsequent to that in which they have served)

Those persons who have served in a session of assize may not be called to exercise their functions in the sessions of the remaining part of the two-year period.

For such purpose, at the end of each session the President of the Court of Assize and the President of the Court of Assize of Appeal shall forward the papers („schede“) of the Popular Judges who have taken part therein to the President of the Tribunal of Trieste and to the First President of the Court of Appeal of Trieste respectively, who shall put the papers into appropriate boxes („urne“) bearing the indication: „giudici popolari che hanno prestato servizio“ („Popular Judges who have already served“).

ARTICLE XXXII

(Papers („schede“) of Popular Judges who have not served in the session or who must be eliminated from the lists)

The papers of the Popular Judges who, though extracted, have not served, shall be forwarded by the President of the Court of Assize to the President of the Tribunal of Trieste and by the President of the Court of Assize of Appeal to the First President of the Court of Appeal, who shall replace them into their respective boxes.

During the extractions the names of those persons who are known to have died or to be in the conditions contemplated by Article X shall not be computed or shall be considered as not extracted. The relative papers shall be forwarded to the President of the Tribunal of Trieste or to the First President of the Court of Appeal respectively, who shall provide for their elimination.

In any case, after completion of the extractions, the boxes shall be closed and sealed in the same public hearing and a record shall be compiled of the operations made.

ARTICLE XXXIII

(Sanctions in case of failure to report)

Any Popular Judge who has been called to serve and does not report without a justified reason may be condemned, by motivated decree, by the President of the Court of Assize or of the Court of Assize of Appeal to pay an amount from five thousand to thirty thousand lire in favour of the State Treasury („Erario dello Stato“) as well as the expenses of the suspension or postponement, if any, of the trial caused by his absence, without any prejudice, however, to the more serious sanctions established by the law in case the act committed by him constitutes an offence.

The decree may be revoked by the said President if the condemned person proves, within fifteen days from the notification, that it was impossible for him to report.

ARTICLE XXXIV

(Undue manifestation of one's own conviction)

Any Popular Judge unduly manifesting his own conviction on the facts forming the object of the trial before the sentence has been passed shall, after the relative charge has been brought up against him, be excluded from the Bench by motivated decree of the President and

shall be condemned to pay an amount from twenty thousand to fifty thousand lire in favour of the State Treasury („Erario dello Stato“) besides the expenses for the suspension or postponement, if any, of the trial, without any prejudice however to the more serious sanctions established by the law in case the act committed by him constitutes an offence.

Opposition against the decree of condemnation shall be admitted, within five days from the notification, to the First President of the Court of Appeal, who shall likewise decide thereupon by a decree. The opposition shall not suspend the execution of the measure of exclusion.

ARTICLE XXXV

(Indemnities due to Popular Judges)

Popular Judges shall be entitled to an indemnity of three thousand lire for each day on which they exercise their functions.

The same indemnity shall also be due to any Popular Judge summoned and subsequently dismissed, provided he has appeared in due time to take service.

PART IV

RULES OF PROCEDURE

ARTICLE XXXVI

(Competence of the Court of Assize)

Article 29 of the Code of Penal Procedure is hereby repealed and substituted by the following:

„ Appartiene alla Corte di assise la cognizione dei delitti, consumati e tentati, preveduti nel titolo I del libro II, e negli articoli 422, 438, 439, 575 a 580, 587, 600 a 604 del Codice penale.“

„ Appartiene altresì alla Corte di assise la cognizione dei delitti di rapina aggravata, di estorsione aggravata, di sequestro di persona a scopo di rapina o di estorsione.“

„ Appartiene infine alla Corte di assise la cognizione dei delitti preveduti negli articoli 396, 397, 442, 571 e 572 del Codice penale, se dal fatto è derivata la morte di una o più persone.“

ARTICLE XXXVII

(Relationship between competence for reasons of matter („competenza per materia“) of the Court of Assize and that of the other first instance Judges)

Whenever in laws of penal procedure reference is made to „giudice di competenza superiore“ (Judge of superior competence) or to „giudice superiore“ (superior Judge), the Court of Assize shall be considered to be a Judge of competence superior to the other first instance Judges.

ARTICLE XXXVIII

(Provisions governing the proceedings)

For proceedings within the competence of the Court of Assize and of the Court of Assize of Appeal there shall be observed the provisions of the Code and of the other laws of penal procedure and of the relative Regulations, provided this Order does not direct otherwise.

ARTICLE XXXIX

(Proceedings)

In the first instance proceedings and in relative matters of execution („relativi incidenti di esecuzione“) the Court of Assize and its President, the Tribunal of Trieste, the President and the „Cancelliere“ of the Tribunal of Trieste, shall have such powers and shall exercise such functions as the laws and regulations of penal procedure attribute to the Court of Assize, to its President, to the Court of Appeal, to the First President and to the „Cancelliere“ of the Court of Appeal, respectively.

Likewise, as concerns the inquiry (except cases of remand to the Inquiry Section or of avocation) and the first instance proceedings, the „Procuratore di Stato“ of the Tribunal or Court of Assize shall be substituted for the „Procuratore Generale“ of the Court of Appeal.

In cases where the Court of Assize or the Court of Assize of Appeal may delegate one of its members to perform an act of the proceedings, the relative delegation may be given only to the President or to the other Magistrate.

As a rule the sentence shall be compiled by the President or by the other Magistrate and shall be signed by the President, by the compiler („estensore“) and by the „Cancelliere“.

ARTICLE XL

(Competence concerning the granting of provisional liberty)

The first paragraph of article 279 of the Code of Penal Procedure is hereby amended to read as follows :

„Nei procedimenti di competenza del pretore decide sulla domanda di libertà provvisoria „il pretore che procede all'istruzione e che ha decretato la citazione. In quelli di competenza „del Tribunale, durante l'istruzione formale decide il giudice istruttore ; nel corso degli atti „preliminari al giudizio o durante il dibattimento di primo grado o d'appello decide, secondo la „rispettiva competenza, il Tribunale o la Corte di appello. Nei procedimenti di competenza della „Corte di assise, durante l'istruzione decide il giudice istruttore ; dopo la chiusura dell'istruzione e anteriormente all'apertura della sessione, il presidente della Corte di assise o della Corte „di assise di appello ; successivamente decide, secondo la rispettiva competenza, la Corte di assise o la Corte di assise di appello. Quando l'istruzione è stata rimessa alla sezione istruttoria, „decide la sezione medesima. Se la domanda è proposta nelle conclusioni finali del dibattimento, „provvede con la sentenza il pretore, il Tribunale, o la Corte.“

ARTICLE XLI

(Relations between the Inquiring Judge and the „Pubblico Ministero“)

Article 369 of the Code of Penal Procedure is hereby repealed and substituted by the following :

„Compiuta l'istruzione, il giudice istruttore comunica gli atti al procuratore di Stato, „che gli presenta le sue requisitorie.“

ARTICLE XLII

(Arguments („requisitorie“) of the „Pubblico Ministero“)

Article 371 of the Code of Penal Procedure is hereby repealed.

ARTICLE XLIII

(Sentence remanding the case for trial)

Article 374 of the Code of Penal Procedure is hereby amended to read as follows :

„Il giudice istruttore, se riconosce che il fatto costituisce un reato di competenza del giudice ordinario e che vi sono sufficienti prove a carico dell' imputato per rinviarlo a giudizio, ordina con sentenza il rinvio dell' imputato avanti alla Corte di assise, al Tribunale o al pretore competente, salvo che ritenga di concedere il perdono giudiziale.“

ARTICLE XLIV

(Impeachment of measures of the Court of Assize)

The sentences and other decisions of the Court of Assize are subject to appeal in the cases, with the means, within the terms and with the modalities set forth in respect of decisions of the Tribunal by the Code and other laws of penal procedure and are subject to recourse to the Special Section of the Court of Appeal acting as Court of Cassation in the cases provided for by Order No. 146 dated March 11th, 1948. Said sentences and other decisions are deposited in the „Cancelleria“ of the Court of Assize.

ARTICLE XLV

(Convening of the Court of Assize of Appeal)

Whenever an appeal is made against a sentence of the Court of Assize, the „Cancelliere“ of the Court of Appeal shall — as soon as the documents („atti“) indicated in article 208 of the Code of Penal Procedure have arrived or, if the appellant is the accused, as soon as the „Pubblico Ministero“ has returned the documents supplied to him in terms of article 517 of the Code of Penal Procedure — present the said documents to the First President of the Court of Appeal who, upon hearing the „Pubblico Ministero“ shall issue a decree convening the Court of Assize of Appeal, be it even for one proceeding only whenever there are detained accused.

PART V

TRANSITORY AND FINAL PROVISIONS

ARTICLE XLVI

(Beginning of functioning of the Court of Assize and of the Court of Assize of Appeal as newly composed)

The Court of Assize and the Court of Assize of Appeal, composed as set forth in this Order, shall begin to function within one year from the date of the publication of this Order in the Official Gazette.

ARTICLE XLVII

(Sentences remanding for trial and decree of citation)

If on the effective date of this Order the documents („atti“) of the proceedings have already been forwarded to the „Pocuratore Generale“, the latter shall present his arguments („requisitorie“) to the Inquiring Judge ; in case he has already presented same to the Inquiring Section, such Section shall return the documents to the Inquiring Judge through the „Procuratore Generale“ who, if necessary, shall renew his arguments with reference to competence only. If a sentence has already been issued remanding the case for trial before the Court of Assize or if a request has been made for a decree of citation for the trial, the citation shall be made to appear before the Judge competent according to this Order. The decree of citation already issued shall lose its efficacy and must be renewed.

ARTICLE XLVIII

(Temporary composition of the Court of Assize and the Court of Assize of Appeal)

So long as the Court of Assize and the Court of Assize of Appeal are not functioning with the composition provided for in the present Order, there will function, in Trieste, a Court of Assize composed of a Councillor of the Court of Appeal, as president, a judge, both appointed by a decree of the First President of the Court of Appeal, and six popular judges, who are in possession of the requisites provided for by Art. VI of the present Order, chosen in accordance with the provisions at present in force.

The present Court of Assize of Trieste, as provided for by Order No. 239 dated December 22nd, 1950, will assume the functions of magistracy of second grade in respect of the Court of Assize provided for in the preceding paragraph.

The popular Judges must possess the requisites specified at Art. VI of the present Order and any substitution which may become necessary, will be made by decree of the First President of the Court of Appeal.

ARTICLE XLIX

(Trials pending at the effective date of this Order)

When as a result of present Order there is a change in the competence, the trials pending at the effective date of the Order are adjourned and the summons to appear before the competent judge, is issued.

ARTICLE L

(Impeachment of sentences passed prior to and after the effective date of this Order)

The sentences passed by the Court of Assize after the effective date of this Order, as well as those with regard to which the time-limits for impeachment have not yet elapsed at the moment of the coming into force thereof, shall be subject to appeal.

If on the effective date of this Order a recourse against the sentence of the Court of Assize is pending before the special Section of the Court of Appeal acting as Court of Cassation, the accused shall be granted the possibility of making request for conversion of the recourse into an appeal.

In case more accused have made recourse and only part of them have made request for conversion, the Special Section of the Court of Appeal acting as Court of Cassation shall previously decide, for those who have not made request for conversion, the recourse within its competence in terms of Order No. 146, dated 11 March 1948, and, if there is extension („effetto estensivo“) of reasons in terms of article 203 of the Code of Penal Procedure, shall regulate for all of them the further examination, if any, of the impeachments.

In case of annulment implying remand, the latter shall take place before the Court of Assize composed as set forth in the Order and, in case of appeal, the Court of Assize of Appeal shall decide by a single sentence with respect to all accused.

In proceedings where there has been no conversion of the impeachment, the recourse to the Special Section of the Court of Appeal acting as Court of Cassation shall maintain its efficacy.

ARTICLE LI

(Declaration of conversion of recourse —
Time-limits, manners, extension [„effetto estensivo“])

The declaration of conversion of the recourse into an appeal shall be made in the „Cancelleria“ of the Court of Assize or of the Special Section of the Court of Appeal acting as Court of Cassation within the time-limit of thirty days from the effective date of this Order.

The declaration may be made by the accused personally or by the counsel who defended him in the proceedings before the Court of Assize or who appears to have been appointed for the defence in Cassation or who has been expressly entrusted therewith. Such task shall be entrusted in the forms provided for by the first paragraph of article 134 of the Code of Penal Procedure.

Detained accused may make the declaration in prison.

The „Cancelliere“ of the Court of Assize shall forward the declaration of conversion and the documents („atti“) of the proceedings to the „Cancelleria“ of the Special Section of the Court of Appeal acting as Court of Cassation, provided same have not been already forwarded.

The Special Section of the Court of Appeal acting as Court of Cassation shall order forwarding of the documents to the Court of Assize of Appeal. The „Cancelliere“ of the Court of Assize of Appeal shall give notice of the receipt of the documents and of the relative deposit to all parties with regard to which the conversion of the recourse is operative as well as to the defending counsels.

Within the time-limit of 20 days from the notification of the notice concerning the receipt and deposit of the documents, the reasons for the appeal must be presented; in case of failure the reasons presented to support the recourse for cassation shall be considered as reasons for appeal.

ARTICLE LII

(Final provision)

All provisions inconsistent with this Order shall cease to be operative as from the effective date thereof.

ARTICLE LIII

(Effective Date)

This Order shall become effective as from 1st January 1952.

Dated at TRIESTE, this 23d day of October 1951.

JOHN L. WHITELAW

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/51/121

Order No. 168

AMENDMENT TO ORDER No. 175/1950

WHEREAS it is deemed opportune to amend the wording of Article XXVIII of Order No. 175 dated 20 September 1950 in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

The words „Price Control Office of the Allied Military Government“ occurring in the last sentence of Article XXVIII of Order No. 175 dated 20 September 1950 are hereby deleted and substituted with the words „Price Commission (Commissione Prezzi) established under Order No. 163 dated 24 August 1950.“

ARTICLE II

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

Dated at TRIESTE, this 25th day of October 1951.

JOHN L. WHITELAW

Brigadier General U.S. Army

Director General, Civil Affairs

Ref. : LD/A/51/165

Order No. 169

PROVISIONS FOR AN EQUITABLE DISTRIBUTION OF TRIBUTARY BURDENS, FOR AN EXTRAORDINARY FISCAL CENSUS AND FOR THE SETTLEMENT OF DISPUTES CONCERNING INDIRECT TAXES ON BUSINESS

WHEREAS it is deemed advisable to issue provisions for an equitable distribution of tributary burdens and for an extraordinary fiscal census, as well as for facilitating the settlement of disputes concerning indirect taxes on business, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),

NOW, THEREFORE, I, JOHN L. WHITELOW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER :

PART I

PROVISIONS RELATING TO THE ANNUAL DECLARATION OF INCOMES

ARTICLE I

The declarations of incomes liable to direct taxes shall be made, commencing from 1951, in accordance with the provisions of D.L.L. 24 August 1945, No. 585, implemented in this Zone by General Order n. 51 dated 3 April 1946.

The second paragraph of Art. 18 and Articles 19, 21, 24 of the aforesaid D.L.L. n. 585 are hereby repealed.

ARTICLE II

The declaration shall give, for each particular income, the relative sources, the gross amount, the expenses which may be deducted and the net amount, as well as — for the purpose of the graduated super-tax on the total income („imposta complementare progressiva sul reddito complessivo“) — the allowances and other deductions provided for by the relative law.

The declarations shall be progressively numbered, and the number shall be communicated to the person presenting the declaration. The list of persons who have presented the declaration shall be available for consultation in the District Office („Ufficio Distrettuale“).

The following shall be exempt from the obligation of filing the declaration :

- a) subordinate workers enjoying only Cat. C/2 incomes, when the total of such incomes does not exceed, for the purposes of the super-tax, Lire 600.000 ;
- b) any person whose total income as made up solely by income from land-property („reddito di terreni“) and income from capital invested for the exploitation of land-property („reddito agrario“) and as may be assessed for the purposes of the super-tax, does not exceed Lire 240.000.

No amendment to previous legislation shall be made so far as concerns the assessment of „reddito dominicale dei terreni“ and of „redditi agrari“.

ARTICLE III

The declaration shall be filed every year, even if the incomes already assessed have undergone no modification.

In case of failure to present the declaration, the incomes assessed for the preceding year shall continue to be inscribed in tax-rolls, subject to an increase of 10% so far as Cat. A, Cat B and Category C/I incomes are concerned; the tax-office, however, shall be empowered to rectify them.

Failure to present the declaration shall be punishable with a fine („ammenda“) of not less than 5.000 and not more than 100.000 Lire, subject to reduction by one third if a minor violation is involved and to a 100% increase if the violation is very serious. This without prejudice to the other penalties provided for, in respect of the various taxes, by the existing legislation in case of failure to present the declaration, or for the filing of a false declaration in connection with an assessment or a rectification made „ex officio“.

The aforesaid fine shall be doubled on a second offence („recidiva“) and trebled on further offences („recidiva reiterata“).

An abstract of the final decree or sentence of conviction shall be published free of charge in the Allied Military Government Gazette, Edition bis.

ARTICLE IV

The action of the Finance Administration for the rectification of the incomes given in the declaration presented within the time-limits prescribed or, in case of failure to file the declaration, of those previously assessed, shall be barred after 31 December of the third year following that in which the declaration was filed or ought to have been filed.

The action of the Finance Administration for the assessment of incomes not declared by the tax-payer and not subject to previous assessment shall be barred after 31 December of the fourth year following that on which the declaration should have been filed.

ARTICLE V

The District Tax Office may forward to the tax-payer, by registered letter with receipt returnable to the sender, the questionnaires relating to the assessment of incomes, with the invitation to return them duly completed and signed within a term of not less than 15 days.

Any person failing to return the questionnaires within the said term, or returning them incomplete or with false details shall be liable to a fine („ammenda“) of not less than 2.000 and not more than 50.000 Lire.

PART II

PROVISIONS CONCERNING DIRECT TAXES

ARTICLE VI

Undertakings subject to registration in terms of art. 2195 of the Civil Code other than Companies or Bodies taxable on the basis of their balance-sheet, may request that their taxable income be assessed on the basis of their account-books („scritture contabili“). For this purpose they shall attach to the declaration a copy of the balance-sheet and of the loss and profit account by which their inventory has been closed in terms of art. 2217 of the Civil Code.

In respect of undertakings which have not availed themselves of the option provided for in the foregoing paragraph or which, although duly producing their balance-sheet and loss and profit account, have not kept their books in a regular way so as to make possible a control as to the truth of their declaration, the Tax-Office and the judging authorities shall assess the taxable amount on the basis of the economic position of the concern involved as deduced from the elements and data in their possession. In the assessment notice, or in other notices subsequently notified and in their decision the Tax Office or the judging authorities respectively shall give the reasons for which the assessment on the basis of account-books has not been admitted, as well as — in any case — the elements considered for the assessment of the income, provided the declaration contains the indication of the assets and liabilities referred to in the first paragraph of Article II hereof.

ARTICLE VII

The valuation of raw materials and goods for the purposes of the assessment of the taxable income shall be made on the basis of the lower of the two following prices : purchase or cost price and market price on termination of the financial period.

With effect from the taxable year 1950, the provisions relating to the revaluation for monetary adjustment shall also apply to raw materials and goods, on the basis of the value, quantities and qualities resulting from inventory books as regularly kept. However, if the inventory value is higher than the purchase or cost price, the revaluation for monetary adjustment shall be made on the basis of the latter price.

In case of variations in the quantity, the relative realization shall be considered to have occurred in respect of goods purchased on the dates which are nearest to that in which the realization has taken place.

ARTICLE VIII

In case of realization — apart from the liquidation of the undertaking — of the stock of raw materials and goods essential for the normal operation of the concern, the Tax Office shall consider, for fiscal purposes and in respect of tax-payers who have made the relative request on the declaration relating to the first financial period closed after the effective date of this Order, to be a profit or loss the difference between the proceeds of the realization and the cost of rebuilding the stock.

The foregoing provision shall be applicable also if the rebuilding of stock takes place after the end of the financial period in which the realization has been made, but not after the second successive period, provided the amount of the realization has been set aside as a special fund to be included in the liabilities of the relative balance-sheet for the re-building of the stock.

In this case, the difference referred to in the first paragraph hereof shall be considered to be a profit or loss relating to the financial period in which the re-building of the stock has taken place.

Purchases subsequent to the realization shall be considered to have been made for the purpose of re-building the essential stock.

When the tax-payer has made the request referred to in the first paragraph hereof, the essential stock shall always be valued, for fiscal purposes and apart from the case of realization, on the basis of the cost-price, subject to revaluation for monetary adjustment.

ARTICLE IX

For the purposes of the provisions of the foregoing Article, the average of the quantities of raw materials or goods as resulting from the closing inventories relating to the financial years 1937 and 1938 shall be considered to constitute the essential stock required for the normal operation of the concern.

The tax-payer and the Tax Office shall have the option of proving that the essential stock must be fixed at a larger or smaller quantity in relation to particular situations prevailing in the financial periods taken as basis for the assessment.

The essential stock shall be increased or reduced in case of modifications in the productive capacity or in the technical requirements of the concern.

In respect of undertakings which have started an activity after 1 January 1937, the essential stock shall be established on the basis of that fixed for similar pre-existing concerns.

ARTICLE X

If the essential stock required for the normal operation of the concern, as established by Article IX hereof, has been reduced, by reason of realization or loss, during the period from 1 January 1939 to 31 December 1945 and has subsequently been rebuilt within 31 December 1951, the rebuilt stock may be valued, for purposes of the assessment of the taxable income, on the basis of the proceeds of the realization or on the basis of the value at which it stood in the inventory relating to the beginning of the financial year during which it was lost; subject, in both cases, to revaluation of such proceeds or value for monetary adjustment.

The foregoing provision shall be applicable subject to the difference, if any, between the actual cost of the re-building and the value attributed in the inventory to the rebuilt stock being declared by the tax-payer within 31 December 1951 in the case of balance-sheets relating to financial periods closed before the effective date of this Order, and within the time-limit established for normal declarations if balance-sheets relating to subsequent years are involved.

The provision of the first paragraph hereof shall be applicable also in respect of differences already ascertained by the Tax Office, if the relative taxation is defined, at the tax-payer's request, within three months from the effective date of this Order.

ARTICLE XI

The amortization period for new plants built after 1 January 1946 and for the enlargement, conversion and re-construction of existing plants, if executed after the same date, may be reduced, at the tax-payer's request, by not more than two-fifths. The amount of the amortization quotas relating to such reduced period shall be computed, in addition to the normal quotas in the financial period during which the expenditure has been borne and in the three successive financial periods, subject, however, to such advanced amortization not exceeding, in each financial period, 15% of the expenditure.

The tax-payer shall indicate in the declaration the quotas for advanced amortization of which he is requesting the deduction from his declared incomes. In respect of financial periods closed before the effective date of this Order, the deduction shall be granted on incomes declared or finally assessed, at the tax-payer's request, within three months from the effective date of this Order.

ARTICLE XII

As from 1 January 1951, Cat. B and C/1 incomes assessed in respect of individuals shall be subject to income-tax for the portion exceeding, in the whole year, the net amount of Lire 240.000.

If the tax-payer benefits by incomes of other categories, the allowance provided for in the foregoing paragraph shall be granted only once and shall be primarily deducted from Cat. C/2 then from Cat. C/1 and finally from Cat. B incomes.

ARTICLE XIII

The special tax referred to in Article I, third paragraph of General Order No. 25, dated 29 November 1945, is hereby repealed with effect from 1 January 1951.

ARTICLE XIV

With effect from 1 January 1950, the aggregate income shall be liable to the graduated super-tax on income ("imposta complementare progressiva sul reddito") for the portion exceeding Lire 240.000.

With effect from the same date, a fixed allowance of Lire 50.000 to be deducted from the annual aggregate tax-payer's income shall be granted in substitution for the allowances provided for by Article II of General Order n. 25 C, dated 8 October 1946, in respect of each family dependant, including the wife not legally separated.

The aggregate income shall be constituted by the actual amount of the various incomes („redditi di ricchezza mobile") as they are before the deductions provided for by Article XII hereof have been made.

ARTICLE XV

With effect from 1 January 1950, the graduated super-tax shall be applied on the taxable income, less the allowances for the tax-payer's dependants, at graduated rates starting from a minimum of 2% corresponding to an income of not more than L. 240.000. For higher incomes the graduated super-tax shall be calculated according to the following progression determined on the basis of the formula:

$$y \text{ (rate of tax)} = 0.023025 \sqrt{x} \text{ (income in million lire)} - 0.0000472 x + 0.00874 :$$

| Taxable income | Rate of tax (per cent) |
|----------------------------|------------------------|
| 240,000 | 2.— |
| 500,000 | 2.50 |
| 1,000,000 | 3.17 |
| 2,000,000 | 4.12 |
| 3,000,000 | 4.85 |
| 4,000,000 | 5.46 |
| 5,000,000 | 6.— |
| 6,000,000 | 6.49 |
| 7,000,000 | 6.93 |
| 8,000,000 | 7.35 |
| 9,000,000 | 7.74 |
| 10,000,000 | 8.11 |
| 20,000,000 | 11.08 |
| 30,000,000 | 13.34 |
| 40,000,000 | 15.25 |
| 50,000,000 | 16.92 |
| 70,000,000 | 19.81 |
| 90,000,000 | 22.29 |
| 100,000,000 | 23.43 |
| 150,000,000 | 28.37 |
| 200,000,000 | 32.49 |
| 250,000,000 | 36.10 |
| 300,000,000 | 39.34 |
| 400,000,000 | 45.04 |
| 500,000,000 and over | 50.— |

The rates applicable to intermediate incomes as determined in accordance with the formula set forth in the first paragraph hereof and giving rounded off income figures, the respective per cent rates and the corresponding amount of the tax, are shown in the Table appended to this Order.

PART III

PROVISIONS RELATING TO THE COLLECTION OF DIRECT TAXES

ARTICLE XVI

Direct taxes assessed in respect of tax-payers not taxed on the basis of a balance-sheet shall be paid for the financial period commencing on 1 July and shall be computed on incomes earned in the preceding calendar year.

Also taxes assessed in respect of Companies, partnerships and Bodies taxed on the basis of a balance-sheet shall be paid for the relative financial period, it being understood that the balance-sheet closed in the course of each financial period shall be considered to refer to such period.

The provisions of this Article shall be applicable as from the financial year 1952-53.

ARTICLE XVII

Taxes provisionally assessed, in respect of tax-payers not taxed on the basis of a balance-sheet, on the incomes annually declared, shall be entered into the principal rolls of the financial year to which they refer and shall be collected in the six two-monthly instalments included in the said year. Taxes however due for financial years preceding that to which they refer shall be entered into the first series of supplementary rolls, with payments by two-monthly instalments coinciding with those of the principal rolls, or into second series supplementary rolls with the first instalment falling due on February 10 of each year. The Department of Finance is hereby empowered to provide, by a Notice to be published in the Official Gazette, for the issuance of direct tax rolls in successive periods, the relative collection to be made by six instalments commencing from that falling due next.

No amendment is hereby made concerning the power of the „Sovrintendente di Finanza“ to authorize, in terms of Article 24 of the Consolidated Text approved by R.D. 17 October 1922, n. 1401, as amended by art. 2 of R.D.L. 7 December 1933, n. 1762, the issuance of extraordinary rolls.

ARTICLE XVIII

If sole owners' concerns, or companies other than joint-stock or limited joint-stock companies („in accomandita per azioni“) or limited liability companies are absorbed by a Company („siano comunque conferite in una società“) taxable on the basis of its balance-sheet, the absorbing company shall be provisionally entered into the rolls also for the taxable income of the absorbed concern as entered or to be entered into the said rolls for the financial period in which the absorption has taken place; such provisional entry to last until circumstances enable the Tax Office to make an entry following an assessment based on the balance-sheet and including also the income of the absorbed concern, subject to adjustment between the two entries.

The same provision shall apply in case of combination („concentrazione“) so far as the taxable amount corresponding to the combined concern („azienda concentrata“) is concerned, provided the Head of such concern has been relieved of the burden of the relative taxation.

PART IV

EXTRAORDINARY FISCAL CENSUS

ARTICLE XIX

The Department of Finance is hereby empowered to provide within the year 1952 for an extraordinary fiscal census for the identification of tax-payers and of the sources of incomes liable to direct taxation.

ARTICLE XX

The Department of Finance shall approve the forms to be used for the census, and, by a Notice to be published in the Official Gazette, shall establish the time-limits and procedure for the relative delivery and collection and for their compilation by the tax-payers concerned.

ARTICLE XXI

Subject to the census shall be any individual and juridical person, either public or private, companies or partnerships of any description „associazioni in partecipazione“, as well as „de facto“ associations and bodies.

The census shall concern, in accordance with the indications contained in the form, the activity carried on, i. e. agricultural, commercial, industrial, professional or subordinate work, incomes of any description, including those not liable to tax, and the assets owned.

ARTICLE XXII

The tax-payers' names and addresses shall be entered into the relative forms by the Communes concerned if individuals are involved and by the District Direct Tax Office in the case of other tax-payers. Entries relating to traders or industrialists shall be made in cooperation with the Chamber of Commerce.

The census forms shall be delivered and collected by the Communes concerned, at the addressee's residence or registered office.

Tax-payers who are subject to the census and who have not received the form at their residence are obliged to request it from the Commune concerned, and if the form received has not been collected, to return it to the said Commune.

ARTICLE XXIII

A term of not less than 30 days from delivery shall be established for the compilation of the form. Such minimum term shall be increased to 60 days for persons who are abroad at the time of delivery of the form at their residence, and for persons who have not received the form before the operation is concluded and are abroad at the time of such conclusion.

ARTICLE XXIV

The form shall include the confirmation, duly signed by the addressee or by his legal representative, that the declarations made correspond to the truth. If the addressee is unable to sign, the confirmation shall be signed by a compiler, who must be a person juridically capable. He shall specify the reason for which the addressee has been unable to sign and shall attest, under his own responsibility, that the declarations entered into the form correspond to those made by the addressee.

Communes and Direct Tax District Office are hereby empowered to request the personal appearance of the addressee unable to sign, and to receive the declaration directly from him.

ARTICLE XXV

Communes, before forwarding the forms collected to the Direct Tax District Office, shall check the personal data contained in the forms, and shall, if the case be, specify the aggregate income as assessed for the purposes of the family tax in respect of each tax-payer entered in the form.

ARTICLE XXVI

The public officer or any person charged with the fiscal census shall keep the secret on any information or data which may come to his knowledge during the exercise of his duties. The above officer or person who, violating the obligations connected with the said service or taking advantage, in any other way, of their official capacity, discloses any particulars relating to the census, or facilitate in any other way the disclosure of such particulars, shall be liable to imprisonment („reclusion“) from a minimum of 6 months up to a maximum of 3 years. If the disclosure has been facilitated without malice („colposa“) only, the term of imprisonment („reclusion“) shall not exceed one year.

ARTICLE XXVII

Any person refusing to receive the form or to return it, or returning it without entering any particulars, or refusing to confirm the declarations made, shall be liable to a fine of not less than Lire 50.000 and not exceeding Lire 1.000.000 and, in cases of exceptional gravity, also to imprisonment up to one month and to the publication of an abstract of the relative sentence at the offender's expense.

Any person returning the form with incomplete or false answers to the questions concerning the tax-payer's name and residence, the activity carried on and the assets owned, shall be punishable with a fine („multa“) of not less than Lire 50.000 and not more than Lire 1.000.000 and, in cases of exceptional gravity, also with imprisonment („reclusione“) up to one month and with the publication of an abstract of the relative sentence at the transgressor's expense, without prejudice to the penalties applicable for the possible failure to present the declarations prescribed for the individual taxes or for the presentation of false declarations.

Any person failing to request the form or to return it in the cases referred to in the last paragraph of Article XXII shall be punishable with a fine („ammenda“) not exceeding Lire 50.000.

ARTICLE XXVIII

Any person promoting, making or organizing agreements for the purpose of preventing or disturbing census operations, or publicly instigating the persons obliged thereto to refuse to furnish the details required for the census, or to make false declarations, shall be punishable with a fine („multa“) from Lire 50.000 up to Lire 500.000 and with imprisonment („reclusione“) for not less than 6 months and not more than 2 years.

When such actions are committed through the periodical press, the term of imprisonment („reclusione“) shall not be less than 9 months and not more than 3 years and the fine („multa“) not less than Lire 100.000 and not more than Lire 1.000.000.

The minimum punishments established in the foregoing paragraphs shall be doubled when the instigation has had the expected effect.

In the case referred to in the first paragraph hereof, the penalty may consist only of a fine („pena pecuniaria“) if the fact is one of a slight gravity.

ARTICLE XXIX

Any person disturbing or hindering by any means whatsoever census operations shall be liable to imprisonment („reclusione“) for not less than 1 month and not more than 1 year and to a fine („multa“) from Lire 20.000 up to Lire 200.000.

If the fact is committed by excess of authority („abuso di poteri“) or violation of the obligations connected with a public function or a public service, it shall be punished by a term of imprisonment of not less than 6 months and not more than 2 years and by a fine („multa“) from Lire 25.000 up to Lire 250.000.

PART V

PROVISIONS FOR FACILITATING THE REGULARIZATION OF CERTAIN FISCAL SITUATIONS

ARTICLE XXX

Tax-payers shall have the option of declaring within three months from the effective date of this Order, for the purposes of ordinary and extraordinary income taxes, any undeclared incomes earned in or before 1949, and of increasing those declared or tacitly confirmed, without incurring any penalty for the omitted or false declaration.

If the tax-payer has taken advantage of the option referred to in the foregoing paragraph, the rectification made by the Office shall have effect only in respect of the excess over the limit constituted by the lower of the following two amounts :

- a) the tax-payer's declaration provided for by the first paragraph hereof plus 50% ;
- b) the tax-payer's declaration provided for by the first paragraph hereof plus an amount equivalent to the increase, as declared by the tax-payer, over the first declaration.

The provisions of this Article shall also apply to the assessments and rectifications made „ex officio“ as already notified, but not yet final, subject to the taxation being defined, at the tax-payer's request, within the term established in the first paragraph hereof.

The tax-payers' option of declaring, for the purposes of the first paragraph hereof, the incomes earned in or before 1949 does not involve a prohibition for the Tax Office to make an assessment also before the expiry of the term established therein for the presentation of the declarations.

ARTICLE XXXI

The new or additional fiscal burden resulting from the declaration filed in terms of the first paragraph of the foregoing Article for tax arrears, shall be provisionally entered into tax-rolls for payment by 18 equal two-monthly instalments, commencing from that falling due after 10 April 1952, except as provided for by the second paragraph of Article XVII.

The term for filing claims against the inscription in the rolls mentioned in the foregoing paragraph, shall run from the date on which the tax-collector's notification has been made.

The payment by instalments as provided for by the first paragraph hereof shall be granted also in respect of the new or additional fiscal burden as resulting from the assessments defined in accordance with the third paragraph of the foregoing Article.

ARTICLE XXXII

Tax-payers performing the operations and formalities prescribed by the laws concerning indirect taxes on business and paying the taxes, inclusive of the complementary tax and charges due on the additional values, within three months from the effective date of this Order, shall be exempt from payment of the surtaxes and fines („pene pecuniarie“) established for violations of such laws.

The same provisions shall also apply when assessments or disputes are still in course.

In the cases provided for by art. 110 of R.D. 30 December 1923, n. 3269, the reduction of ordinary taxes to which tax-payers would have been entitled, had the deeds and contracts been registered within the time-limit prescribed, shall be maintained.

The provisions of this Article shall be operative in respect of violations committed up to 31 December 1950 inclusive.

ARTICLE XXXIII

Tax-payers paying within three months from the effective date of this Order excise duties and State consumer taxes due and, for any reason whatsoever, not paid within the term prescribed, shall be exempt from payment of fines for delay („indennità di mora“) as well as from any other fines („pene pecuniarie“) incurred prior to 31 December 1950.

The fines („pene pecuniarie“) referred to in this Article are only those classified as such by Law 7 January 1929, n. 4.

Tax-payers shall have the option of settling to all intents and purposes any disputes with the Customs for irregularities relating to the importation or destination of gift or foodstuff packages admitted free of duty in terms of Orders n. 192, dated 27 March 1948, and n. 212, dated 17 November 1949, by paying, within three months from the effective date of this Order, a fine („ammenda“) of Lire 100 for each package irregularly imported or distributed, provided the operation has been made for assistance purposes excluding any form of speculation.

ARTICLE XXXIV

Tax-payers shall have the option of declaring within three months from effective date of this Order to the Registry Office the total amount of receipts realized up to 31 December 1950 and not subjected to payment of turnover tax, and of paying said tax within the same term, without incurring any penalty.

The payment of the tax so made shall relieve the tax-payer from any further obligation in connection with, and within the limits of, the declaration presented.

PART VI

PROVISIONS FOR FACILITATING THE SETTLEMENT OF DISPUTES CONCERNING INDIRECT TAXES ON BUSINESS

ARTICLE XXXV

The Finance Administration has discretion to authorize tax-payers who intend to benefit by the exemption from penalties as referred to in Article XXXII and XXXIV, to pay taxes by instalments over a period of time not exceeding 18 months, commencing from the 10th of February 1952.

In order to obtain the concession of payment by instalments in terms of the foregoing paragraph, tax-payers shall file with the Registry Office, within three months from the effective date of this Order, an appropriate application containing an explicit recognition of their tax-debts as assessed by the Administration.

The concession of deferred payment, shall in any event be subject to the applicant making a regular deed of obligation („atto di sottomissione“) with the Registry Office pledging himself to pay 5% interest („interesse scalare“) on outstanding instalments, with the possible inclusion of a valid guarantee based on real and personal property.

ARTICLE XXXVI

If the payment of an instalment has been overdue for more than 20 days, the debtor shall be liable to a surtax of 10% on the amount of such instalment.

If the payment is made after 20 days from the date on which the instalment has become due and not more than 90 days after such date, the debtor, in addition to being liable to the 10% surtax on the amount of the instalment, shall forfeit the right to the payment by instalments of the tax and shall settle the residual instalments, together with the interests matured, by a single payment.

If the instalment is paid more than 90 days after it has become due, the debtor, in addition to forfeiting the right to the payment by instalments of the tax shall also forfeit, for the unsettled portion of his debt, the advantage of the exemption from penalties as provided for by Articles XXXII and XXXIV hereof.

ARTICLE XXXVII

Deferred payment agreements already entered into for the payment of duties, taxes, surtaxes and fines („pene pecuniarie“) shall retain their validity; the surtaxes and fines („pene pecuniarie“) established in said agreements in respect of outstanding instalments, however, shall be waived if the tax-payer provides for the punctual payment of the duties and taxes in accordance with the terms of the agreement.

In the event of non-compliance with such terms, the provisions of Article XXXVI hereof shall be applicable.

ARTICLE XXXVIII

Registry Offices are hereby empowered to grant the deferred payments referred to in Article XXXV hereof without any limit as to value.

Deferred payment agreements are subject to approval by the „Sovrintendenza di Finanza“.

If the request for deferred payment is not granted by the Registry Office, or if the concession as already granted by the Registry Office is not approved by the „Sovrintendenza di Finanza“, the party concerned may appeal to the Department of Finance, within 30 days from the notification of the relative decision.

ARTICLE XXXIX

Guarantee deeds covering the concessions of the deferred payment referred to in this Order shall be subject to the fixed registration duty and shall be exempt from stamp and mortgage duties.

ARTICLE XL

The fines („pene pecuniarie“) and surtaxes provided for by Article XV of General Order No. 32, dated 19 December 1945, as subsequently amended and completed, where applicable in connection with decisions given by Administrative Commissions for violations committed up to 31 December 1947 inclusive, shall not be due if the tax-payer pays the complementary tax on the additional taxable amount also after the time-limit established by the first paragraph of Article XXXIV hereof, provided such payment is made within 30 days from the notification of the decision.

Tax-payers who, for the violations referred to in the foregoing paragraph and following decisions notified after 31 October 1948, have, on the effective date of this Order, paid together with the complementary tax also the fines („pene pecuniarie“) and surtaxes which have become applicable, may claim the relative reimbursement by filing an application not later than 30 days after the effective date of this Order.

ARTICLE XLI

Fiscal privileges concerning deeds of merger of companies or partnerships including cooperative societies, and combinations of concerns („aziende sociali“), as well as the capital increases provided for by Articles I, II, III, IV and V of Order No. 348, dated 3 November 1948, shall continue to be applied also to mergers and combinations decided as from 13 August 1949 up to one year after the effective date of this Order provided they are duly authorized.

Companies or partnerships participating in the merger, those absorbed and those conveying assets („apportanti“) in the case of combination shall have to be regularly established on the effective date of this Order.

The fixed tax shall be due at the rate provided for by Article I of Order n. 88, dated 27 April 1949.

The privileges referred to above shall be granted also in the event of combinations made through conveyance of assets on the part of Public Bodies into Joint-stock Companies or vice-versa provided they have been authorized by the Department exercising the control („tutela“) or supervision („vigilanza“) over the Public Body concerned.

ARTICLE XLII

Irregular partnerships existing before the date of the publication of this Order, may regularize their position within three months from the effective date of this Order, by a deed subject to registration within the same term and by paying half of the normal registration tax, as set forth in art. 81 of the tariff, Annex „A“ appended to the Registry Law, as amended, and half of the mortgage tax, both to be assessed on the gross assets as existing at the date on which the regularization is effected.

The existence of an irregular partnership on the date of publication of this Order shall be proved by a certificate attesting its registration with the Chamber of Commerce or by a certificate of the Direct Tax District Office attesting its registration as a „de facto“ partnership in the tax-payers' roll.

When regularly formed commercial companies, for which, on the effective date of this Order, the term of duration fixed by the deed of contribution or by the Statute has already expired, decide, within three months from the effective date of this Order, to extend such term, a proportional registration tax of 1 Lire per 100 Lire of paid up or subscribed capital shall be due.

PART VII

PROVISIONS RELATING TO LOCAL GOVERNMENT FINANCE

ARTICLE XLIII

With effect from 1 January 1952, the option of increasing the taxes referred to in the last paragraph of Art. 332 of the Communal and Provincial Law 3 March 1934, n. 383, may not be exercised so far as the family tax and the Communal rate on industries, trades, arts and professions are concerned.

Also with effect from 1 January 1952, the option referred to in Art. 336 of the Communal and Provincial law 3 March 1934, n. 383, as substituted by Article VIII of Order n. 92 dated 27 April 1949, may not be exercised so far as the provincial rate levied in addition to the communal rate on industries, trades, arts and professions is concerned.

The super-contributions finally approved up to 1 July 1952 by the appropriate Authorities shall remain unaltered.

ARTICLE XLIV

With effect from 1 January 1952 the maximum rate of family tax shall be 12%, and the graduation of incomes shall be made in such a way as to apply the maximum rate to incomes of not less than 12 Million Lire.

The tax shall be levied on the portion of income exceeding the fundamental needs („fab-bisogno di vita“) of the family concerned.

PART VIII

TRANSITORY PROVISIONS

ARTICLE XLV

The Finance Administration is authorized to assess and enter into the appropriate rolls for 1951 and 1952 the tax on buildings, the tax on Cat. A, Cat. B and Cat. C/1 incomes and the super-tax („imposta complementare“) on the same incomes as entered or to be entered into roll for the tax relating to 1950, except for the effects of the rectifications filed for 1951 and 1952 by the tax-payers concerned, or promoted for the same years by the Administration.

The assessment shall be provisional, the relative final adjustment being made on the basis of the declarations filed in 1951 and 1952 under this Order and of the possible rectifications or ascertainties made by the Tax Office.

The provisions of the foregoing paragraphs shall not amend the provisions in force relating to the assessment and inscription into the roll of the tax on Cat. C/2 incomes, as well as of collective bodies taxable on the basis of their balance-sheet.

ARTICLE XLVI

The action of the Finance Administration for the rectifications or assessments relating to ordinary direct taxes on incomes realized in or after 1947 shall be forfeited after the expiry of the time-limits set forth in Article IV hereof. In no case, however, shall the term allowed for such rectifications and assessments expire prior to 30 June 1952.

The action of the Finance Administration for the rectification of incomes included in the declarations, filed in accordance with the first paragraph of Article XXX shall be forfeited after expiry of the same term.

ARTICLE XLVII

The declaration of incomes for 1951 as provided for by Article I hereof, shall be made within three months from the effective date of this Order.

ARTICLE XLVIII

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, the provisions from Article XXX up to Article XLII shall be operative as from 31 January 1951.

Dated at TRIESTE, this 26th day of October 1951.

JOHN L. WHITE LAW

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

Ref. : LD/A/51/138

TABLE
of rates of super-tax on income

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 240.000 | 245.000 | 240.000 | 2,00 | 4.800 |
| 245.000 | 255.000 | 250.000 | 2,02 | 5.050 |
| 255.000 | 265.000 | 260.000 | 2,05 | 5.330 |
| 265.000 | 275.000 | 270.000 | 2,07 | 5.589 |
| 275.000 | 285.000 | 280.000 | 2,09 | 5.852 |
| 285.000 | 295.000 | 290.000 | 2,11 | 6.119 |
| 295.000 | 305.000 | 300.000 | 2,13 | 6.390 |
| 305.000 | 315.000 | 310.000 | 2,15 | 6.665 |
| 315.000 | 325.000 | 320.000 | 2,17 | 6.944 |
| 325.000 | 335.000 | 330.000 | 2,19 | 7.227 |
| 335.000 | 345.000 | 340.000 | 2,21 | 7.514 |
| 345.000 | 355.000 | 350.000 | 2,23 | 7.805 |
| 355.000 | 365.000 | 360.000 | 2,25 | 8.100 |
| 365.000 | 375.000 | 370.000 | 2,27 | 8.399 |
| 375.000 | 385.000 | 380.000 | 2,29 | 8.702 |
| 385.000 | 395.000 | 390.000 | 2,31 | 9.009 |
| 395.000 | 405.000 | 400.000 | 2,33 | 9.320 |
| 405.000 | 415.000 | 410.000 | 2,35 | 9.635 |
| 415.000 | 425.000 | 420.000 | 2,36 | 9.912 |
| 425.000 | 435.000 | 430.000 | 2,38 | 10.234 |
| 435.000 | 445.000 | 440.000 | 2,40 | 10.560 |
| 445.000 | 455.000 | 450.000 | 2,42 | 10.890 |
| 455.000 | 456.000 | 460.000 | 2,43 | 11.178 |
| 465.000 | 475.000 | 470.000 | 2,45 | 11.515 |
| 475.000 | 485.000 | 480.000 | 2,47 | 11.856 |
| 485.000 | 495.000 | 490.000 | 2,48 | 12.152 |
| 495.000 | 505.000 | 500.000 | 2,50 | 12.500 |
| 505.000 | 515.000 | 510.000 | 2,52 | 12.852 |
| 515.000 | 525.000 | 520.000 | 2,53 | 13.156 |
| 525.000 | 535.000 | 530.000 | 2,55 | 13.515 |
| 535.000 | 545.000 | 540.000 | 2,56 | 13.824 |
| 545.000 | 555.000 | 550.000 | 2,58 | 14.190 |
| 555.000 | 565.000 | 560.000 | 2,59 | 14.504 |
| 565.000 | 575.000 | 570.000 | 2,61 | 14.877 |
| 575.000 | 585.000 | 580.000 | 2,62 | 15.196 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 585.000 | 595.000 | 590.000 | 2,64 | 15.576 |
| 595.000 | 605.000 | 600.000 | 2,65 | 15.900 |
| 605.000 | 615.000 | 610.000 | 2,67 | 16.287 |
| 615.000 | 625.000 | 620.000 | 2,68 | 16.616 |
| 625.000 | 635.000 | 630.000 | 2,70 | 17.010 |
| 635.000 | 645.000 | 640.000 | 2,71 | 17.344 |
| 645.000 | 655.000 | 650.000 | 2,73 | 17.745 |
| 655.000 | 665.000 | 660.000 | 2,74 | 18.084 |
| 665.000 | 675.000 | 670.000 | 2,76 | 18.492 |
| 675.000 | 685.000 | 680.000 | 2,77 | 18.836 |
| 685.000 | 695.000 | 690.000 | 2,78 | 19.182 |
| 695.000 | 705.000 | 700.000 | 2,80 | 19.600 |
| 705.000 | 715.000 | 710.000 | 2,81 | 19.951 |
| 715.000 | 725.000 | 720.000 | 2,82 | 20.304 |
| 725.000 | 735.000 | 730.000 | 2,84 | 20.732 |
| 735.000 | 745.000 | 740.000 | 2,85 | 21.090 |
| 745.000 | 755.000 | 750.000 | 2,86 | 21.450 |
| 755.000 | 765.000 | 760.000 | 2,88 | 21.888 |
| 765.000 | 775.000 | 770.000 | 2,89 | 22.253 |
| 775.000 | 785.000 | 780.000 | 2,90 | 22.620 |
| 785.000 | 795.000 | 790.000 | 2,92 | 23.068 |
| 795.000 | 805.000 | 800.000 | 2,93 | 23.440 |
| 805.000 | 815.000 | 810.000 | 2,94 | 23.814 |
| 815.000 | 825.000 | 820.000 | 2,96 | 24.272 |
| 825.000 | 835.000 | 830.000 | 2,97 | 24.651 |
| 835.000 | 845.000 | 840.000 | 2,98 | 25.032 |
| 845.000 | 855.000 | 850.000 | 2,99 | 25.415 |
| 855.000 | 865.000 | 860.000 | 3,01 | 25.886 |
| 865.000 | 875.000 | 870.000 | 3,02 | 26.274 |
| 875.000 | 885.000 | 880.000 | 3,03 | 26.664 |
| 885.000 | 895.000 | 890.000 | 3,04 | 27.056 |
| 895.000 | 905.000 | 900.000 | 3,05 | 27.450 |
| 905.000 | 915.000 | 910.000 | 3,07 | 27.937 |
| 915.000 | 925.000 | 920.000 | 3,08 | 28.336 |
| 925.000 | 935.000 | 930.000 | 3,09 | 28.737 |
| 935.000 | 945.000 | 940.000 | 3,10 | 29.140 |
| 945.000 | 955.000 | 950.000 | 3,11 | 29.545 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 955.000 | 965.000 | 960.000 | 3,13 | 30.048 |
| 965.000 | 975.000 | 970.000 | 3,14 | 30.458 |
| 975.000 | 985.000 | 980.000 | 3,15 | 30.870 |
| 985.000 | 995.000 | 990.000 | 3,16 | 31.284 |
| 995.000 | 1.010.000 | 1.000.000 | 3,17 | 31.700 |
| 1.010.000 | 1.030.000 | 1.020.000 | 3,19 | 32.538 |
| 1.030.000 | 1.050.000 | 1.040.000 | 3,22 | 33.488 |
| 1.050.000 | 1.070.000 | 1.060.000 | 3,24 | 34.344 |
| 1.070.000 | 1.090.000 | 1.080.000 | 3,26 | 35.208 |
| 1.090.000 | 1.110.000 | 1.100.000 | 3,28 | 36.080 |
| 1.110.000 | 1.130.000 | 1.120.000 | 3,31 | 37.072 |
| 1.130.000 | 1.150.000 | 1.140.000 | 3,33 | 37.962 |
| 1.150.000 | 1.170.000 | 1.160.000 | 3,35 | 38.860 |
| 1.170.000 | 1.190.000 | 1.180.000 | 3,37 | 39.766 |
| 1.190.000 | 1.210.000 | 1.200.000 | 3,39 | 40.680 |
| 1.210.000 | 1.230.000 | 1.220.000 | 3,41 | 41.602 |
| 1.230.000 | 1.250.000 | 1.240.000 | 3,43 | 42.532 |
| 1.250.000 | 1.270.000 | 1.260.000 | 3,45 | 43.470 |
| 1.270.000 | 1.290.000 | 1.280.000 | 3,47 | 44.416 |
| 1.290.000 | 1.310.000 | 1.300.000 | 3,49 | 45.370 |
| 1.310.000 | 1.330.000 | 1.320.000 | 3,51 | 46.332 |
| 1.330.000 | 1.350.000 | 1.340.000 | 3,53 | 47.302 |
| 1.350.000 | 1.370.000 | 1.360.000 | 3,55 | 48.280 |
| 1.370.000 | 1.390.000 | 1.380.000 | 3,57 | 49.266 |
| 1.390.000 | 1.410.000 | 1.400.000 | 3,59 | 50.260 |
| 1.410.000 | 1.430.000 | 1.420.000 | 3,61 | 51.262 |
| 1.430.000 | 1.450.000 | 1.440.000 | 3,63 | 52.272 |
| 1.450.000 | 1.470.000 | 1.460.000 | 3,65 | 53.290 |
| 1.470.000 | 1.490.000 | 1.480.000 | 3,67 | 54.316 |
| 1.490.000 | 1.510.000 | 1.500.000 | 3,69 | 55.350 |
| 1.510.000 | 1.530.000 | 1.520.000 | 3,71 | 56.392 |
| 1.530.000 | 1.550.000 | 1.540.000 | 3,72 | 57.288 |
| 1.550.000 | 1.570.000 | 1.560.000 | 3,74 | 58.344 |
| 1.570.000 | 1.590.000 | 1.580.000 | 3,76 | 59.408 |
| 1.590.000 | 1.610.000 | 1.600.000 | 3,78 | 60.480 |
| 1.610.000 | 1.630.000 | 1.620.000 | 3,80 | 61.560 |
| 1.630.000 | 1.650.000 | 1.640.000 | 3,81 | 62.484 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 1.650.000 | 1.670.000 | 1.660.000 | 3,83 | 63.578 |
| 1.670.000 | 1.690.000 | 1.680.000 | 3,85 | 64.680 |
| 1.690.000 | 1.710.000 | 1.700.000 | 3,87 | 65.790 |
| 1.710.000 | 1.730.000 | 1.720.000 | 3,89 | 66.908 |
| 1.730.000 | 1.750.000 | 1.740.000 | 3,90 | 67.860 |
| 1.750.000 | 1.770.000 | 1.760.000 | 3,92 | 68.992 |
| 1.770.000 | 1.790.000 | 1.780.000 | 3,94 | 70.132 |
| 1.790.000 | 1.810.000 | 1.800.000 | 3,95 | 71.100 |
| 1.810.000 | 1.830.000 | 1.820.000 | 3,97 | 72.254 |
| 1.830.000 | 1.850.000 | 1.840.000 | 3,99 | 73.416 |
| 1.850.000 | 1.870.000 | 1.860.000 | 4,01 | 74.586 |
| 1.870.000 | 1.890.000 | 1.880.000 | 4,02 | 75.576 |
| 1.890.000 | 1.910.000 | 1.900.000 | 4,04 | 76.760 |
| 1.910.000 | 1.930.000 | 1.920.000 | 4,06 | 77.952 |
| 1.930.000 | 1.950.000 | 1.940.000 | 4,07 | 78.958 |
| 1.950.000 | 1.970.000 | 1.960.000 | 4,09 | 80.164 |
| 1.970.000 | 1.990.000 | 1.980.000 | 4,10 | 81.180 |
| 1.990.000 | 2.025.000 | 2.000.000 | 4,12 | 82.400 |
| 2.025.000 | 2.075.000 | 2.050.000 | 4,16 | 85.280 |
| 2.075.000 | 2.125.000 | 2.100.000 | 4,20 | 88.200 |
| 2.125.000 | 2.175.000 | 2.150.000 | 4,24 | 91.160 |
| 2.175.000 | 2.225.000 | 2.200.000 | 4,28 | 94.160 |
| 2.225.000 | 2.275.000 | 2.250.000 | 4,32 | 97.200 |
| 2.275.000 | 2.325.000 | 2.300.000 | 4,36 | 100.280 |
| 2.325.000 | 2.375.000 | 2.350.000 | 4,39 | 103.165 |
| 2.375.000 | 2.425.000 | 2.400.000 | 4,43 | 106.320 |
| 2.425.000 | 2.475.000 | 2.450.000 | 4,47 | 109.515 |
| 2.475.000 | 2.525.000 | 2.500.000 | 4,50 | 112.500 |
| 2.525.000 | 2.575.000 | 2.550.000 | 4,54 | 115.770 |
| 2.575.000 | 2.625.000 | 2.600.000 | 4,57 | 118.820 |
| 2.625.000 | 2.675.000 | 2.650.000 | 4,61 | 122.165 |
| 2.675.000 | 2.725.000 | 2.700.000 | 4,64 | 125.280 |
| 2.725.000 | 2.775.000 | 2.750.000 | 4,68 | 128.700 |
| 2.775.000 | 2.825.000 | 2.800.000 | 4,71 | 131.880 |
| 2.825.000 | 2.875.000 | 2.850.000 | 4,75 | 135.375 |
| 2.875.000 | 2.925.000 | 2.900.000 | 4,78 | 138.620 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 2.925.000 | 2.975.000 | 2.950.000 | 4,81 | 141.895 |
| 2.975.000 | 3.025.000 | 3.000.000 | 4,85 | 145.500 |
| 3.025.000 | 3.075.000 | 3.050.000 | 4,88 | 148.840 |
| 3.075.000 | 3.125.000 | 3.100.000 | 4,91 | 152.210 |
| 3.125.000 | 3.175.000 | 3.150.000 | 4,95 | 155.925 |
| 3.175.000 | 3.225.000 | 3.200.000 | 4,98 | 159.360 |
| 3.225.000 | 3.275.000 | 3.250.000 | 5,01 | 162.825 |
| 3.275.000 | 3.325.000 | 3.300.000 | 5,04 | 166.320 |
| 3.325.000 | 3.375.000 | 3.350.000 | 5,07 | 169.845 |
| 3.375.000 | 3.425.000 | 3.400.000 | 5,10 | 173.400 |
| 3.425.000 | 3.475.000 | 3.450.000 | 5,13 | 176.985 |
| 3.475.000 | 3.525.000 | 3.500.000 | 5,17 | 180.950 |
| 3.525.000 | 3.575.000 | 3.550.000 | 5,20 | 184.600 |
| 3.575.000 | 3.625.000 | 3.600.000 | 5,23 | 188.280 |
| 3.625.000 | 3.675.000 | 3.650.000 | 5,26 | 191.990 |
| 3.675.000 | 3.725.000 | 3.700.000 | 5,29 | 195.730 |
| 3.725.000 | 3.775.000 | 3.750.000 | 5,32 | 199.500 |
| 3.775.000 | 3.825.000 | 3.800.000 | 5,34 | 202.920 |
| 3.825.000 | 3.875.000 | 3.850.000 | 5,37 | 206.745 |
| 3.875.000 | 3.925.000 | 3.900.000 | 5,40 | 210.600 |
| 3.925.000 | 3.975.000 | 3.950.000 | 5,43 | 214.485 |
| 3.975.000 | 4.025.000 | 4.000.000 | 5,46 | 218.400 |
| 4.025.000 | 4.075.000 | 4.050.000 | 5,49 | 222.345 |
| 4.075.000 | 4.125.000 | 4.100.000 | 5,52 | 226.320 |
| 4.125.000 | 4.175.000 | 4.150.000 | 5,54 | 229.910 |
| 4.175.000 | 4.225.000 | 4.200.000 | 5,57 | 233.940 |
| 4.225.000 | 4.275.000 | 4.250.000 | 5,60 | 238.000 |
| 4.275.000 | 4.325.000 | 4.300.000 | 5,63 | 242.090 |
| 4.325.000 | 4.375.000 | 4.350.000 | 5,66 | 246.210 |
| 4.375.000 | 4.425.000 | 4.400.000 | 5,68 | 249.920 |
| 4.425.000 | 4.475.000 | 4.450.000 | 5,71 | 254.095 |
| 4.475.000 | 4.525.000 | 4.500.000 | 5,74 | 258.300 |
| 4.525.000 | 4.575.000 | 4.550.000 | 5,76 | 262.080 |
| 4.575.000 | 4.625.000 | 4.600.000 | 5,79 | 266.340 |
| 4.625.000 | 4.675.000 | 4.650.000 | 5,82 | 270.630 |
| 4.675.000 | 4.725.000 | 4.700.000 | 5,84 | 274.480 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 4.725.000 | 4.775.000 | 4.750.000 | 5,87 | 278.825 |
| 4.775.000 | 4.825.000 | 4.800.000 | 5,90 | 283.200 |
| 4.825.000 | 4.875.000 | 4.850.000 | 5,92 | 287.120 |
| 4.875.000 | 4.925.000 | 4.900.000 | 5,95 | 291.550 |
| 4.925.000 | 4.975.000 | 4.950.000 | 5,97 | 295.515 |
| 4.975.000 | 5.050.000 | 5.000.000 | 6,00 | 300.000 |
| 5.050.000 | 5.150.000 | 5.100.000 | 6,05 | 308.550 |
| 5.150.000 | 5.250.000 | 5.200.000 | 6,10 | 317.200 |
| 5.250.000 | 5.350.000 | 5.300.000 | 6,15 | 325.950 |
| 5.350.000 | 5.450.000 | 5.400.000 | 6,20 | 334.800 |
| 5.450.000 | 5.550.000 | 5.500.000 | 6,25 | 343.750 |
| 5.550.000 | 5.650.000 | 5.600.000 | 6,30 | 352.800 |
| 5.650.000 | 5.750.000 | 5.700.000 | 6,34 | 361.380 |
| 5.750.000 | 5.850.000 | 5.800.000 | 6,39 | 370.620 |
| 5.850.000 | 5.950.000 | 5.900.000 | 6,44 | 379.960 |
| 5.950.000 | 6.050.000 | 6.000.000 | 6,49 | 389.400 |
| 6.050.000 | 6.150.000 | 6.100.000 | 6,53 | 398.330 |
| 6.150.000 | 6.250.000 | 6.200.000 | 6,58 | 407.960 |
| 6.250.000 | 6.350.000 | 6.300.000 | 6,62 | 417.060 |
| 6.350.000 | 6.450.000 | 6.400.000 | 6,67 | 426.880 |
| 6.450.000 | 6.550.000 | 6.500.000 | 6,71 | 436.150 |
| 6.550.000 | 6.650.000 | 6.600.000 | 6,76 | 446.160 |
| 6.650.000 | 6.750.000 | 6.700.000 | 6,80 | 455.600 |
| 6.750.000 | 6.850.000 | 6.800.000 | 6,85 | 465.800 |
| 6.850.000 | 6.950.000 | 6.900.000 | 6,89 | 475.410 |
| 6.950.000 | 7.050.000 | 7.000.000 | 6,93 | 485.100 |
| 7.050.000 | 7.150.000 | 7.100.000 | 6,98 | 495.580 |
| 7.150.000 | 7.250.000 | 7.200.000 | 7,02 | 505.440 |
| 7.250.000 | 7.350.000 | 7.300.000 | 7,06 | 515.380 |
| 7.350.000 | 7.450.000 | 7.400.000 | 7,10 | 525.400 |
| 7.450.000 | 7.550.000 | 7.500.000 | 7,14 | 535.500 |
| 7.550.000 | 7.650.000 | 7.600.000 | 7,19 | 546.440 |
| 7.650.000 | 7.750.000 | 7.700.000 | 7,23 | 556.710 |
| 7.750.000 | 7.850.000 | 7.800.000 | 7,27 | 567.060 |
| 7.850.000 | 7.950.000 | 7.900.000 | 7,31 | 577.490 |
| 7.950.000 | 8.050.000 | 8.000.000 | 7,35 | 588.000 |
| 8.050.000 | 8.150.000 | 8.100.000 | 7,39 | 598.590 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 8.150.000 | 8.250.000 | 8.200.000 | 7,43 | 609.260 |
| 8.250.000 | 8.350.000 | 8.300.000 | 7,47 | 620.010 |
| 8.350.000 | 8.450.000 | 8.400.000 | 7,51 | 630.840 |
| 8.450.000 | 8.550.000 | 8.500.000 | 7,55 | 641.750 |
| 8.550.000 | 8.650.000 | 8.600.000 | 7,59 | 652.740 |
| 8.650.000 | 8.750.000 | 8.700.000 | 7,62 | 662.940 |
| 8.750.000 | 8.850.000 | 8.800.000 | 7,66 | 674.080 |
| 8.850.000 | 8.950.000 | 8.900.000 | 7,70 | 685.300 |
| 8.950.000 | 9.050.000 | 9.000.000 | 7,74 | 696.600 |
| 9.050.000 | 9.150.000 | 9.100.000 | 7,78 | 707.980 |
| 9.150.000 | 9.250.000 | 9.200.000 | 7,81 | 718.520 |
| 9.250.000 | 9.350.000 | 9.300.000 | 7,85 | 730.050 |
| 9.350.000 | 9.450.000 | 9.400.000 | 7,89 | 741.660 |
| 9.450.000 | 9.550.000 | 9.500.000 | 7,93 | 753.350 |
| 9.550.000 | 9.650.000 | 9.600.000 | 7,96 | 764.160 |
| 9.650.000 | 9.750.000 | 9.700.000 | 8,00 | 776.000 |
| 9.750.000 | 9.850.000 | 9.800.000 | 8,04 | 787.920 |
| 9.850.000 | 9.950.000 | 9.900.000 | 8,07 | 798.930 |
| 9.950.000 | 10.100.000 | 10.000.000 | 8,11 | 811.000 |
| 10.100.000 | 10.300.000 | 10.200.000 | 8,18 | 834.360 |
| 10.300.000 | 10.500.000 | 10.400.000 | 8,25 | 858.000 |
| 10.500.000 | 10.700.000 | 10.600.000 | 8,32 | 881.920 |
| 10.700.000 | 10.900.000 | 10.800.000 | 8,39 | 906.120 |
| 10.900.000 | 11.100.000 | 11.000.000 | 8,46 | 930.600 |
| 11.100.000 | 11.300.000 | 11.200.000 | 8,53 | 955.360 |
| 11.300.000 | 11.500.000 | 11.400.000 | 8,59 | 979.260 |
| 11.500.000 | 11.700.000 | 11.600.000 | 8,66 | 1.004.560 |
| 11.700.000 | 11.900.000 | 11.800.000 | 8,73 | 1.030.140 |
| 11.900.000 | 12.100.000 | 12.000.000 | 8,79 | 1.054.800 |
| 12.100.000 | 12.300.000 | 12.200.000 | 8,86 | 1.080.920 |
| 12.300.000 | 12.500.000 | 12.400.000 | 8,92 | 1.106.080 |
| 12.500.000 | 12.700.000 | 12.600.000 | 8,99 | 1.132.740 |
| 12.700.000 | 12.900.000 | 12.800.000 | 9,05 | 1.158.400 |
| 12.900.000 | 13.100.000 | 13.000.000 | 9,11 | 1.184.300 |
| 13.100.000 | 13.300.000 | 13.200.000 | 9,17 | 1.210.440 |
| 13.300.000 | 13.500.000 | 13.400.000 | 9,24 | 1.238.160 |
| 13.500.000 | 13.700.000 | 13.600.000 | 9,30 | 1.264.800 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 13.700.000 | 13.900.000 | 13.800.000 | 9,36 | 1.291.680 |
| 13.900.000 | 14.100.000 | 14.000.000 | 9,42 | 1.318.800 |
| 14.100.000 | 14.300.000 | 14.200.000 | 9,48 | 1.346.160 |
| 14.300.000 | 14.500.000 | 14.400.000 | 9,54 | 1.373.760 |
| 14.500.000 | 14.700.000 | 14.600.000 | 9,60 | 1.401.600 |
| 14.700.000 | 14.900.000 | 14.800.000 | 9,66 | 1.429.680 |
| 14.900.000 | 15.100.000 | 15.000.000 | 9,72 | 1.458.000 |
| 15.100.000 | 15.300.000 | 15.200.000 | 9,78 | 1.486.560 |
| 15.300.000 | 15.500.000 | 15.400.000 | 9,84 | 1.515.360 |
| 15.500.000 | 14.700.000 | 15.600.000 | 9,89 | 1.542.840 |
| 15.700.000 | 15.900.000 | 15.800.000 | 9,95 | 1.572.100 |
| 15.900.000 | 16.100.000 | 16.000.000 | 10,01 | 1.601.600 |
| 16.100.000 | 16.300.000 | 16.200.000 | 10,07 | 1.631.340 |
| 16.300.000 | 16.500.000 | 16.400.000 | 10,12 | 1.659.680 |
| 16.500.000 | 16.700.000 | 16.600.000 | 10,18 | 1.689.880 |
| 16.700.000 | 16.900.000 | 16.800.000 | 10,23 | 1.718.640 |
| 16.900.000 | 17.100.000 | 17.000.000 | 10,29 | 1.749.300 |
| 17.100.000 | 17.300.000 | 17.200.000 | 10,34 | 1.778.480 |
| 17.300.000 | 17.500.000 | 17.400.000 | 10,40 | 1.809.600 |
| 17.500.000 | 17.600.000 | 17.600.000 | 10,45 | 1.839.200 |
| 17.700.000 | 17.900.000 | 17.800.000 | 10,50 | 1.869.000 |
| 17.900.000 | 18.100.000 | 18.000.000 | 10,56 | 1.900.800 |
| 18.100.000 | 18.300.000 | 18.200.000 | 10,61 | 1.931.020 |
| 18.300.000 | 18.500.000 | 18.400.000 | 10,66 | 1.961.440 |
| 18.500.000 | 18.700.000 | 18.600.000 | 10,72 | 1.993.920 |
| 18.700.000 | 18.900.000 | 18.800.000 | 10,77 | 2.024.760 |
| 18.900.000 | 19.100.000 | 19.000.000 | 10,82 | 2.055.800 |
| 19.100.000 | 19.300.000 | 19.200.000 | 10,87 | 2.087.040 |
| 19.300.000 | 19.500.000 | 19.400.000 | 10,92 | 2.118.480 |
| 19.500.000 | 19.700.000 | 19.600.000 | 10,97 | 2.150.120 |
| 19.700.000 | 19.900.000 | 19.800.000 | 11,03 | 2.183.940 |
| 19.900.000 | 20.100.000 | 20.000.000 | 11,08 | 2.216.000 |
| 20.100.000 | 20.300.000 | 20.200.000 | 11,13 | 2.248.260 |
| 20.300.000 | 20.500.000 | 20.400.000 | 11,18 | 2.280.720 |
| 20.500.000 | 20.700.000 | 20.600.000 | 11,23 | 2.313.380 |
| 20.700.000 | 20.900.000 | 20.800.000 | 11,28 | 2.346.240 |
| 20.900.000 | 21.100.000 | 21.000.000 | 11,33 | 2.379.300 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 21.100.000 | 21.300.000 | 21.200.000 | 11,37 | 2.410.440 |
| 21.300.000 | 21.500.000 | 21.400.000 | 11,42 | 2.443.880 |
| 21.500.000 | 21.700.000 | 21.600.000 | 11,47 | 2.477.520 |
| 21.700.000 | 21.900.000 | 21.800.000 | 11,52 | 2.511.360 |
| 21.900.000 | 22.100.000 | 22.000.000 | 11,57 | 2.545.400 |
| 22.100.000 | 22.300.000 | 22.200.000 | 11,62 | 2.579.640 |
| 22.300.000 | 22.500.000 | 22.400.000 | 11,66 | 2.611.840 |
| 22.500.000 | 22.700.000 | 22.600.000 | 11,71 | 2.646.460 |
| 22.700.000 | 22.900.000 | 22.800.000 | 11,76 | 2.681.280 |
| 22.900.000 | 23.100.000 | 23.000.000 | 11,81 | 2.716.300 |
| 23.100.000 | 22.300.000 | 23.200.000 | 11,85 | 2.749.200 |
| 23.300.000 | 23.500.000 | 23.400.000 | 11,90 | 2.784.600 |
| 23.500.000 | 23.700.000 | 23.600.000 | 11,95 | 2.820.200 |
| 23.700.000 | 23.900.000 | 23.800.000 | 11,99 | 2.853.620 |
| 23.900.000 | 24.100.000 | 24.000.000 | 12,04 | 2.889.600 |
| 24.100.000 | 24.300.000 | 24.200.000 | 12,09 | 2.925.780 |
| 24.300.000 | 24.500.000 | 24.400.000 | 12,13 | 2.959.720 |
| 24.500.000 | 24.700.000 | 24.600.000 | 12,18 | 2.996.280 |
| 24.700.000 | 24.900.000 | 24.800.000 | 12,22 | 3.030.560 |
| 24.900.000 | 25.100.000 | 25.000.000 | 12,27 | 3.067.500 |
| 25.100.000 | 25.300.000 | 25.200.000 | 12,31 | 3.102.120 |
| 25.300.000 | 25.500.000 | 25.400.000 | 12,36 | 3.139.440 |
| 25.500.000 | 25.700.000 | 25.600.000 | 12,40 | 3.174.400 |
| 25.700.000 | 25.900.000 | 25.800.000 | 12,45 | 3.212.100 |
| 25.900.000 | 26.100.000 | 26.000.000 | 12,49 | 3.247.400 |
| 26.100.000 | 26.300.000 | 26.200.000 | 12,54 | 3.285.480 |
| 26.300.000 | 26.500.000 | 26.400.000 | 12,58 | 3.321.120 |
| 26.500.000 | 26.700.000 | 26.600.000 | 12,62 | 3.356.920 |
| 26.700.000 | 26.900.000 | 26.800.000 | 12,67 | 3.395.560 |
| 26.900.000 | 27.100.000 | 27.000.000 | 12,71 | 3.431.700 |
| 27.100.000 | 27.300.000 | 27.200.000 | 12,75 | 3.468.000 |
| 27.300.000 | 27.500.000 | 27.400.000 | 12,80 | 3.507.200 |
| 27.500.000 | 27.700.000 | 27.600.000 | 12,84 | 3.543.840 |
| 27.700.000 | 27.900.000 | 27.800.000 | 12,88 | 3.580.640 |
| 27.900.000 | 28.100.000 | 28.000.000 | 12,93 | 3.620.400 |
| 28.100.000 | 28.300.000 | 28.200.000 | 12,97 | 3.657.540 |
| 28.300.000 | 28.500.000 | 28.400.000 | 13,01 | 3.694.840 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 28.500.000 | 28.700.000 | 28.600.000 | 13,05 | 3.732.300 |
| 28.700.000 | 28.900.000 | 28.800.000 | 13,09 | 3.769.920 |
| 28.900.000 | 29.100.000 | 29.000.000 | 13,14 | 3.810.600 |
| 29.100.000 | 29.300.000 | 29.200.000 | 13,18 | 3.848.560 |
| 29.300.000 | 29.500.000 | 29.400.000 | 13,22 | 3.886.680 |
| 29.500.000 | 29.700.000 | 29.600.000 | 13,26 | 3.924.960 |
| 29.700.000 | 29.900.000 | 29.800.000 | 13,30 | 3.963.400 |
| 29.900.000 | 30.100.000 | 30.000.000 | 13,34 | 4.002.000 |
| 30.100.000 | 30.300.000 | 30.200.000 | 13,38 | 4.040.760 |
| 30.300.000 | 30.500.000 | 30.400.000 | 13,43 | 4.082.720 |
| 30.500.000 | 30.700.000 | 30.600.000 | 13,47 | 4.121.820 |
| 30.700.000 | 30.900.000 | 30.800.000 | 13,51 | 4.161.080 |
| 30.900.000 | 31.100.000 | 31.000.000 | 13,55 | 4.200.500 |
| 31.100.000 | 31.300.000 | 31.200.000 | 13,59 | 4.240.080 |
| 31.300.000 | 31.500.000 | 31.400.000 | 13,63 | 4.279.820 |
| 31.500.000 | 31.700.000 | 31.600.000 | 13,67 | 4.319.720 |
| 31.700.000 | 31.900.000 | 31.800.000 | 13,71 | 4.359.780 |
| 31.900.000 | 32.100.000 | 32.000.000 | 13,75 | 4.400.000 |
| 32.100.000 | 32.300.000 | 32.200.000 | 13,79 | 4.440.380 |
| 32.300.000 | 32.500.000 | 32.400.000 | 13,83 | 4.480.920 |
| 32.500.000 | 32.700.000 | 32.600.000 | 13,87 | 4.521.620 |
| 32.700.000 | 32.900.000 | 32.800.000 | 13,91 | 4.562.480 |
| 32.900.000 | 33.100.000 | 33.000.000 | 13,95 | 4.603.500 |
| 33.100.000 | 33.300.000 | 33.200.000 | 13,98 | 4.641.360 |
| 33.300.000 | 33.500.000 | 33.400.000 | 14,02 | 4.682.680 |
| 33.500.000 | 33.700.000 | 33.600.000 | 14,06 | 4.724.160 |
| 33.700.000 | 33.900.000 | 33.800.000 | 14,10 | 4.765.800 |
| 33.900.000 | 34.100.000 | 34.000.000 | 14,14 | 4.807.600 |
| 34.100.000 | 34.300.000 | 34.200.000 | 13,18 | 4.849.560 |
| 34.300.000 | 34.500.000 | 34.400.000 | 14,22 | 4.891.680 |
| 34.500.000 | 34.700.000 | 34.600.000 | 14,25 | 4.930.500 |
| 34.700.000 | 34.900.000 | 34.800.000 | 14,29 | 4.972.920 |
| 34.900.000 | 35.100.000 | 35.000.000 | 14,33 | 5.015.500 |
| 35.100.000 | 35.300.000 | 35.200.000 | 14,37 | 5.058.240 |
| 35.300.000 | 35.500.000 | 35.400.000 | 14,41 | 5.101.140 |
| 35.500.000 | 35.700.000 | 35.600.000 | 14,44 | 5.140.640 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 35.700.000 | 35.900.000 | 35.800.000 | 14,48 | 5.183.840 |
| 35.900.000 | 36.100.000 | 36.000.000 | 14,52 | 5.227.200 |
| 36.100.000 | 36.300.000 | 36.200.000 | 14,56 | 5.270.720 |
| 36.300.000 | 36.500.000 | 36.400.000 | 14,59 | 5.310.760 |
| 36.500.000 | 36.700.000 | 36.600.000 | 14,63 | 5.354.580 |
| 36.700.000 | 36.900.000 | 36.800.000 | 14,67 | 5.398.560 |
| 36.900.000 | 37.100.000 | 37.000.000 | 14,71 | 5.442.700 |
| 37.100.000 | 37.300.000 | 37.200.000 | 14,74 | 5.483.280 |
| 37.300.000 | 37.500.000 | 37.400.000 | 14,78 | 5.527.720 |
| 37.500.000 | 37.700.000 | 37.600.000 | 14,81 | 5.568.560 |
| 37.700.000 | 37.900.000 | 37.800.000 | 14,85 | 5.613.300 |
| 37.900.000 | 38.100.000 | 38.000.000 | 14,89 | 5.658.200 |
| 38.100.000 | 38.300.000 | 38.200.000 | 14,92 | 5.699.440 |
| 38.300.000 | 38.500.000 | 38.400.000 | 14,96 | 5.744.640 |
| 38.500.000 | 38.700.000 | 38.600.000 | 15,00 | 5.790.000 |
| 38.700.000 | 38.900.000 | 38.800.000 | 15,03 | 5.831.640 |
| 38.900.000 | 39.100.000 | 39.000.000 | 15,07 | 5.877.300 |
| 39.100.000 | 39.300.000 | 39.200.000 | 15,10 | 5.919.200 |
| 39.300.000 | 39.500.000 | 39.400.000 | 15,14 | 5.965.160 |
| 39.500.000 | 39.700.000 | 39.600.000 | 15,18 | 6.011.280 |
| 39.700.000 | 39.900.000 | 39.800.000 | 15,21 | 6.053.580 |
| 39.900.000 | 40.100.000 | 40.000.000 | 15,25 | 6.100.000 |
| 40.100.000 | 40.300.000 | 40.200.000 | 15,28 | 6.142.560 |
| 40.300.000 | 40.500.000 | 40.400.000 | 15,32 | 6.189.280 |
| 40.500.000 | 40.700.000 | 40.600.000 | 15,35 | 6.232.100 |
| 40.700.000 | 40.900.000 | 40.800.000 | 15,39 | 6.279.120 |
| 40.900.000 | 41.100.000 | 41.000.000 | 15,42 | 6.322.200 |
| 41.100.000 | 41.300.000 | 41.200.000 | 15,46 | 6.369.520 |
| 41.300.000 | 41.500.000 | 41.400.000 | 15,49 | 6.412.860 |
| 41.500.000 | 41.700.000 | 41.600.000 | 15,53 | 6.460.480 |
| 41.700.000 | 41.900.000 | 41.800.000 | 15,56 | 6.504.080 |
| 41.900.000 | 42.100.000 | 42.000.000 | 15,60 | 6.552.000 |
| 42.100.000 | 42.300.000 | 42.200.000 | 15,63 | 6.595.860 |
| 42.300.000 | 42.500.000 | 42.400.000 | 15,67 | 6.644.080 |
| 42.500.000 | 42.700.000 | 42.600.000 | 15,70 | 6.688.200 |
| 42.700.000 | 42.900.000 | 42.800.000 | 15,74 | 6.736.720 |
| 42.900.000 | 43.100.000 | 43.000.000 | 15,77 | 6.781.100 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 43.100.000 | 43.300.000 | 43.200.000 | 15,80 | 6.825.600 |
| 43.300.000 | 43.500.000 | 43.400.000 | 15,84 | 6.874.560 |
| 43.500.000 | 43.700.000 | 43.600.000 | 15,87 | 6.919.320 |
| 43.700.000 | 43.900.000 | 43.800.000 | 15,91 | 6.968.580 |
| 43.900.000 | 44.100.000 | 44.000.000 | 15,94 | 7.013.600 |
| 44.100.000 | 44.300.000 | 44.200.000 | 15,97 | 7.058.740 |
| 44.300.000 | 44.500.000 | 44.400.000 | 16,01 | 7.108.440 |
| 44.500.000 | 44.700.000 | 44.600.000 | 16,04 | 7.153.840 |
| 44.700.000 | 44.900.000 | 44.800.000 | 16,07 | 7.199.360 |
| 44.900.000 | 45.100.000 | 45.000.000 | 16,11 | 7.249.500 |
| 45.100.000 | 45.300.000 | 45.200.000 | 16,14 | 7.295.280 |
| 45.300.000 | 45.500.000 | 45.400.000 | 16,17 | 7.341.180 |
| 45.500.000 | 45.700.000 | 45.600.000 | 16,21 | 7.391.760 |
| 45.700.000 | 45.900.000 | 45.800.000 | 16,24 | 7.437.920 |
| 45.900.000 | 46.100.000 | 46.000.000 | 16,27 | 7.484.200 |
| 46.100.000 | 46.300.000 | 46.200.000 | 16,31 | 7.535.220 |
| 46.300.000 | 46.500.000 | 46.400.000 | 16,34 | 7.581.760 |
| 46.500.000 | 46.700.000 | 46.600.000 | 16,37 | 7.628.420 |
| 46.700.000 | 46.900.000 | 46.800.000 | 16,40 | 7.675.200 |
| 46.900.000 | 47.100.000 | 47.000.000 | 16,44 | 7.726.800 |
| 47.100.000 | 47.300.000 | 47.200.000 | 16,47 | 7.773.840 |
| 47.300.000 | 47.500.000 | 47.400.000 | 16,50 | 7.821.000 |
| 47.500.000 | 47.700.000 | 47.600.000 | 16,53 | 7.868.280 |
| 47.700.000 | 47.900.000 | 47.800.000 | 16,57 | 7.920.460 |
| 47.900.000 | 48.100.000 | 48.000.000 | 16,60 | 7.968.000 |
| 48.100.000 | 48.300.000 | 48.200.000 | 16,63 | 8.015.660 |
| 48.300.000 | 48.500.000 | 48.400.000 | 16,66 | 8.063.440 |
| 48.500.000 | 48.700.000 | 48.600.000 | 16,70 | 8.116.200 |
| 48.700.000 | 48.900.000 | 48.800.000 | 16,73 | 8.164.240 |
| 48.900.000 | 49.100.000 | 49.000.000 | 16,76 | 8.212.400 |
| 49.100.000 | 49.300.000 | 49.200.000 | 16,79 | 8.260.680 |
| 49.300.000 | 49.500.000 | 49.400.000 | 16,82 | 8.309.080 |
| 49.500.000 | 49.700.000 | 49.600.000 | 16,86 | 8.362.560 |
| 49.700.000 | 49.900.000 | 49.800.000 | 16,89 | 8.411.220 |
| 49.900.000 | 50.250.000 | 50.000.000 | 16,92 | 8.460.000 |
| 50.250.000 | 50.750.000 | 50.500.000 | 17,00 | 8.585.000 |
| 50.750.000 | 51.250.000 | 51.000.000 | 17,08 | 8.710.800 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 51.250.000 | 51.750.000 | 51.500.000 | 17,15 | 8.832.250 |
| 51.650.000 | 52.250.000 | 52.000.000 | 17,23 | 8.959.600 |
| 52.250.000 | 52.750.000 | 52.500.000 | 17,31 | 9.087.750 |
| 52.750.000 | 53.250.000 | 53.000.000 | 17,39 | 9.216.700 |
| 53.250.000 | 53.750.000 | 53.500.000 | 17,46 | 9.341.100 |
| 53.750.000 | 54.250.000 | 54.000.000 | 17,54 | 9.471.600 |
| 54.250.000 | 54.750.000 | 54.500.000 | 17,61 | 9.597.450 |
| 54.750.000 | 55.250.000 | 55.000.000 | 17,69 | 9.729.500 |
| 55.250.000 | 55.750.000 | 55.500.000 | 17,76 | 9.856.800 |
| 55.750.000 | 56.250.000 | 56.000.000 | 17,84 | 9.990.400 |
| 56.250.000 | 56.750.000 | 56.500.000 | 17,91 | 10.119.150 |
| 56.750.000 | 57.250.000 | 57.000.000 | 17,99 | 10.254.300 |
| 57.250.000 | 57.750.000 | 57.500.000 | 18,06 | 10.384.500 |
| 57.750.000 | 58.250.000 | 58.000.000 | 18,14 | 10.521.200 |
| 58.250.000 | 58.750.000 | 58.500.000 | 18,21 | 10.652.850 |
| 58.750.000 | 59.250.000 | 59.000.000 | 18,28 | 10.785.200 |
| 59.250.000 | 59.750.000 | 59.500.000 | 18,35 | 10.918.250 |
| 59.750.000 | 60.250.000 | 60.000.000 | 18,43 | 11.058.000 |
| 60.250.000 | 60.750.000 | 60.500.000 | 18,50 | 11.192.500 |
| 60.750.000 | 61.250.000 | 61.000.000 | 18,57 | 11.327.700 |
| 61.250.000 | 61.750.000 | 61.500.000 | 18,64 | 11.463.600 |
| 61.750.000 | 62.250.000 | 62.000.000 | 18,71 | 11.600.200 |
| 62.250.000 | 62.750.000 | 62.500.000 | 18,78 | 11.737.500 |
| 62.750.000 | 63.250.000 | 63.000.000 | 18,85 | 11.875.500 |
| 63.250.000 | 63.750.000 | 63.500.000 | 18,92 | 12.014.200 |
| 63.750.000 | 64.250.000 | 64.000.000 | 18,99 | 12.153.600 |
| 64.250.000 | 64.750.000 | 64.500.000 | 19,06 | 12.293.700 |
| 64.750.000 | 65.250.000 | 65.000.000 | 19,13 | 12.434.500 |
| 65.250.000 | 65.750.000 | 65.500.000 | 19,20 | 12.576.000 |
| 65.750.000 | 66.250.000 | 66.000.000 | 19,27 | 12.718.200 |
| 66.250.000 | 66.750.000 | 66.500.000 | 19,34 | 12.861.100 |
| 66.750.000 | 67.250.000 | 67.000.000 | 19,40 | 12.998.000 |
| 67.250.000 | 67.750.000 | 67.500.000 | 19,47 | 13.142.250 |
| 67.750.000 | 68.250.000 | 68.000.000 | 19,54 | 13.287.200 |
| 68.250.000 | 68.750.000 | 68.500.000 | 19,61 | 13.432.850 |
| 68.750.000 | 69.250.000 | 69.000.000 | 19,67 | 13.572.300 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 69.250.000 | 69.750.000 | 69.500.000 | 19,74 | 13.719.300 |
| 69.750.000 | 70.250.000 | 70.000.000 | 19,81 | 13.867.000 |
| 70.250.000 | 70.750.000 | 70.500.000 | 19,87 | 14.008.350 |
| 70.750.000 | 71.250.000 | 71.000.000 | 19,94 | 14.157.400 |
| 71.250.000 | 71.750.000 | 71.500.000 | 20,01 | 14.307.150 |
| 71.750.000 | 72.250.000 | 72.000.000 | 20,07 | 14.450.400 |
| 72.250.000 | 72.750.000 | 72.500.000 | 20,14 | 14.601.500 |
| 72.750.000 | 73.250.000 | 73.000.000 | 20,20 | 14.746.000 |
| 73.250.000 | 73.750.000 | 73.500.000 | 20,27 | 14.898.450 |
| 73.750.000 | 74.250.000 | 74.000.000 | 20,33 | 15.044.200 |
| 74.250.000 | 74.750.000 | 74.500.000 | 20,40 | 15.198.000 |
| 74.750.000 | 75.250.000 | 75.000.000 | 20,46 | 15.345.000 |
| 75.250.000 | 75.750.000 | 75.500.000 | 20,52 | 15.492.600 |
| 75.750.000 | 76.250.000 | 76.000.000 | 20,59 | 15.648.400 |
| 76.250.000 | 76.750.000 | 75.500.000 | 20,65 | 15.797.250 |
| 76.750.000 | 77.250.000 | 77.000.000 | 20,72 | 15.954.400 |
| 77.250.000 | 77.750.000 | 77.500.000 | 20,78 | 16.104.500 |
| 77.750.000 | 78.250.000 | 78.000.000 | 20,84 | 16.255.200 |
| 78.250.000 | 78.750.000 | 78.500.000 | 20,90 | 16.406.500 |
| 78.750.000 | 79.250.000 | 79.000.000 | 20,97 | 16.566.300 |
| 79.250.000 | 79.750.000 | 79.500.000 | 21,03 | 16.718.850 |
| 79.750.000 | 80.250.000 | 80.000.000 | 21,09 | 16.872.000 |
| 80.250.000 | 80.750.000 | 80.500.000 | 21,15 | 17.025.750 |
| 80.750.000 | 81.250.000 | 81.000.000 | 21,21 | 17.180.100 |
| 81.250.000 | 81.750.000 | 81.500.000 | 21,28 | 17.343.200 |
| 81.750.000 | 82.250.000 | 82.000.000 | 21,34 | 17.498.800 |
| 82.250.000 | 82.750.000 | 82.500.000 | 21,40 | 17.655.000 |
| 82.750.000 | 83.250.000 | 83.000.000 | 21,46 | 17.811.800 |
| 83.250.000 | 83.750.000 | 83.500.000 | 21,52 | 17.969.200 |
| 83.750.000 | 84.250.000 | 84.000.000 | 21,58 | 18.127.200 |
| 84.250.000 | 84.750.000 | 84.500.000 | 21,64 | 18.285.800 |
| 84.750.000 | 85.250.000 | 85.000.000 | 21,70 | 18.445.000 |
| 85.250.000 | 85.750.000 | 85.500.000 | 21,76 | 18.604.800 |
| 85.750.000 | 86.250.000 | 86.000.000 | 21,82 | 18.765.200 |
| 86.250.000 | 86.750.000 | 86.500.000 | 21,88 | 18.926.200 |
| 86.750.000 | 87.250.000 | 87.000.000 | 21,94 | 19.087.800 |
| 87.250.000 | 87.750.000 | 87.500.000 | 22,00 | 19.250.000 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 87.750.000 | 88.250.000 | 88.000.000 | 22,06 | 19.412.800 |
| 88.250.000 | 88.750.000 | 88.500.000 | 22,12 | 19.576.200 |
| 88.750.000 | 89.250.000 | 89.000.000 | 22,18 | 19.740.200 |
| 89.250.000 | 89.750.000 | 89.500.000 | 22,23 | 19.895.850 |
| 89.750.000 | 90.250.000 | 90.000.000 | 22,29 | 20.061.000 |
| 90.250.000 | 90.750.000 | 90.500.000 | 22,35 | 20.226.750 |
| 90.750.000 | 91.250.000 | 91.000.000 | 22,41 | 20.393.100 |
| 91.250.000 | 91.750.000 | 91.500.000 | 22,47 | 20.560.050 |
| 91.750.000 | 92.250.000 | 92.000.000 | 22,52 | 20.718.400 |
| 92.250.000 | 92.750.000 | 92.500.000 | 22,58 | 20.886.500 |
| 92.750.000 | 93.250.000 | 93.000.000 | 22,64 | 21.055.200 |
| 93.250.000 | 93.750.000 | 93.500.000 | 22,70 | 21.224.500 |
| 93.750.000 | 94.250.000 | 94.000.000 | 22,75 | 21.385.000 |
| 94.250.000 | 94.750.000 | 94.500.000 | 22,81 | 21.555.450 |
| 94.750.000 | 95.250.000 | 95.000.000 | 22,87 | 21.726.500 |
| 95.250.000 | 95.750.000 | 95.500.000 | 22,92 | 21.888.600 |
| 95.750.000 | 96.250.000 | 96.000.000 | 22,98 | 22.060.800 |
| 96.250.000 | 96.750.000 | 96.500.000 | 23,04 | 22.233.600 |
| 96.750.000 | 97.250.000 | 97.000.000 | 23,09 | 22.397.300 |
| 97.250.000 | 97.750.000 | 97.500.000 | 23,15 | 22.571.250 |
| 97.750.000 | 98.250.000 | 98.000.000 | 23,21 | 22.745.800 |
| 98.250.000 | 98.750.000 | 98.500.000 | 23,26 | 22.911.100 |
| 98.750.000 | 99.250.000 | 99.000.000 | 23,32 | 23.086.800 |
| 99.250.000 | 99.750.000 | 99.500.000 | 23,37 | 23.253.150 |
| 99.750.000 | 100.500.000 | 100.000.000 | 23,43 | 23.430.000 |
| 100.500.000 | 101.500.000 | 101.000.000 | 23,54 | 23.775.400 |
| 101.500.000 | 102.500.000 | 102.000.000 | 23,65 | 24.123.000 |
| 102.500.000 | 103.500.000 | 103.000.000 | 23,76 | 24.472.800 |
| 103.500.000 | 104.500.000 | 104.000.000 | 23,86 | 24.814.400 |
| 104.500.000 | 105.500.000 | 105.000.000 | 23,97 | 25.168.500 |
| 105.500.000 | 106.500.000 | 106.000.000 | 24,08 | 25.524.800 |
| 106.500.000 | 107.500.000 | 107.000.000 | 24,19 | 25.883.300 |
| 107.500.000 | 108.500.000 | 108.000.000 | 24,29 | 26.233.200 |
| 108.500.000 | 109.500.000 | 109.000.000 | 24,40 | 26.596.000 |
| 109.500.000 | 110.500.000 | 110.000.000 | 24,50 | 26.950.000 |
| 110.500.000 | 111.500.000 | 111.000.000 | 24,61 | 27.317.100 |
| 111.500.000 | 112.500.000 | 112.000.000 | 24,71 | 27.675.200 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 112.500.000 | 113.500.000 | 113.000.000 | 24,82 | 28.046.600 |
| 113.500.000 | 114.500.000 | 114.000.000 | 24,92 | 28.408.800 |
| 114.500.000 | 115.500.000 | 115.000.000 | 25,02 | 28.773.000 |
| 115.500.000 | 116.500.000 | 116.000.000 | 25,13 | 29.150.800 |
| 116.500.000 | 117.500.000 | 117.000.000 | 25,23 | 29.519.100 |
| 117.500.000 | 118.500.000 | 118.000.000 | 25,33 | 29.889.400 |
| 118.500.000 | 119.500.000 | 119.000.000 | 25,43 | 30.261.700 |
| 119.500.000 | 120.500.000 | 120.000.000 | 25,53 | 30.636.000 |
| 120.500.000 | 121.500.000 | 121.000.000 | 25,63 | 31.012.300 |
| 121.500.000 | 122.500.000 | 122.000.000 | 25,73 | 31.390.000 |
| 122.500.000 | 123.500.000 | 123.000.000 | 25,83 | 31.770.900 |
| 123.500.000 | 124.500.000 | 124.000.000 | 25,93 | 32.153.200 |
| 124.500.000 | 125.500.000 | 125.000.000 | 26,03 | 32.537.500 |
| 125.500.000 | 126.500.000 | 126.000.000 | 26,12 | 32.911.200 |
| 126.500.000 | 127.500.000 | 127.000.000 | 26,22 | 33.299.400 |
| 127.500.000 | 128.500.000 | 128.000.000 | 26,32 | 33.689.600 |
| 128.500.000 | 129.500.000 | 129.000.000 | 26,42 | 34.081.800 |
| 129.500.000 | 130.500.000 | 130.000.000 | 26,51 | 34.463.000 |
| 130.500.000 | 131.500.000 | 131.000.000 | 26,61 | 34.859.100 |
| 131.500.000 | 132.500.000 | 132.000.000 | 26,70 | 35.244.000 |
| 132.500.000 | 133.500.000 | 133.000.000 | 26,80 | 35.644.000 |
| 133.500.000 | 134.500.000 | 134.500.000 | 26,89 | 36.032.600 |
| 134.500.000 | 135.500.000 | 135.000.000 | 26,99 | 36.436.500 |
| 135.500.000 | 136.500.000 | 136.000.000 | 27,08 | 36.828.800 |
| 136.500.000 | 137.500.000 | 137.000.000 | 27,18 | 37.236.600 |
| 137.500.000 | 138.500.000 | 138.000.000 | 27,27 | 37.632.600 |
| 138.500.000 | 139.500.000 | 139.000.000 | 27,36 | 38.030.400 |
| 139.500.000 | 140.500.000 | 140.000.000 | 27,46 | 38.444.000 |
| 140.500.000 | 141.500.000 | 141.000.000 | 27,55 | 38.845.500 |
| 141.500.000 | 142.500.000 | 142.000.000 | 27,64 | 39.248.800 |
| 142.500.000 | 143.500.000 | 143.000.000 | 27,73 | 39.653.900 |
| 143.500.000 | 144.500.000 | 144.000.000 | 27,82 | 40.060.800 |
| 144.500.000 | 145.500.000 | 145.000.000 | 27,92 | 40.484.000 |
| 145.500.000 | 146.500.000 | 146.000.000 | 28,01 | 40.894.600 |
| 146.500.000 | 147.500.000 | 147.000.000 | 28,10 | 41.307.000 |
| 147.500.000 | 148.500.000 | 148.000.000 | 28,19 | 41.721.200 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 148.500.000 | 149.500.000 | 149.000.000 | 28,28 | 42.137.200 |
| 149.500.000 | 150.500.000 | 150.000.000 | 28,37 | 42.555.000 |
| 150.500.000 | 151.500.000 | 151.000.000 | 28,45 | 42.959.500 |
| 151.500.000 | 152.500.000 | 152.000.000 | 28,54 | 43.380.800 |
| 152.500.000 | 153.500.000 | 153.000.000 | 28,63 | 43.803.900 |
| 153.500.000 | 154.500.000 | 154.000.000 | 28,72 | 44.228.800 |
| 154.500.000 | 155.500.000 | 155.000.000 | 28,81 | 44.655.500 |
| 155.500.000 | 156.500.000 | 156.000.000 | 28,90 | 45.084.000 |
| 156.500.000 | 157.500.000 | 157.000.000 | 28,98 | 45.498.600 |
| 157.500.000 | 158.500.000 | 158.000.000 | 29,07 | 45.930.600 |
| 158.500.000 | 159.500.000 | 159.000.000 | 29,16 | 46.364.400 |
| 159.500.000 | 160.500.000 | 160.000.000 | 29,24 | 46.784.000 |
| 160.500.000 | 161.500.000 | 161.000.000 | 29,33 | 47.221.300 |
| 161.500.000 | 162.500.000 | 162.000.000 | 29,42 | 47.660.400 |
| 162.500.000 | 163.500.000 | 163.000.000 | 29,50 | 48.085.000 |
| 163.500.000 | 164.500.000 | 164.000.000 | 29,59 | 48.527.600 |
| 164.500.000 | 165.500.000 | 165.000.000 | 29,67 | 48.955.500 |
| 165.500.000 | 166.500.000 | 166.000.000 | 29,76 | 49.401.600 |
| 166.500.000 | 167.500.000 | 167.000.000 | 29,84 | 49.832.800 |
| 167.500.000 | 168.500.000 | 168.000.000 | 29,92 | 50.265.600 |
| 168.500.000 | 169.500.000 | 169.000.000 | 30,01 | 50.716.900 |
| 169.500.000 | 170.500.000 | 170.000.000 | 30,09 | 51.153.000 |
| 170.500.000 | 171.500.000 | 171.000.000 | 30,18 | 51.607.800 |
| 171.500.000 | 172.500.000 | 172.000.000 | 30,26 | 52.047.200 |
| 172.500.000 | 173.500.000 | 173.000.000 | 30,34 | 52.488.200 |
| 173.500.000 | 174.500.000 | 174.000.000 | 30,42 | 52.930.800 |
| 174.500.000 | 175.500.000 | 175.000.000 | 30,51 | 53.392.500 |
| 175.500.000 | 176.500.000 | 176.000.000 | 30,59 | 53.838.400 |
| 176.500.000 | 177.500.000 | 177.000.000 | 30,67 | 54.285.900 |
| 177.500.000 | 178.500.000 | 178.000.000 | 30,75 | 54.735.000 |
| 178.500.000 | 179.500.000 | 179.000.000 | 30,83 | 55.185.700 |
| 179.500.000 | 180.500.000 | 180.000.000 | 30,92 | 55.656.000 |
| 180.500.000 | 181.500.000 | 181.000.000 | 31,00 | 56.110.000 |
| 181.500.000 | 182.500.000 | 182.000.000 | 31,08 | 56.565.600 |
| 182.500.000 | 183.500.000 | 183.000.000 | 31,16 | 57.022.800 |
| 183.500.000 | 184.500.000 | 184.000.000 | 31,24 | 57.481.600 |
| 184.500.000 | 185.500.000 | 185.000.000 | 31,33 | 57.960.500 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 185.500.000 | 186.500.000 | 186.000.000 | 31,40 | 58.404.000 |
| 186.500.000 | 187.500.000 | 187.000.000 | 31,48 | 58.867.600 |
| 187.500.000 | 188.500.000 | 188.000.000 | 31,56 | 59.332.800 |
| 188.500.000 | 189.500.000 | 189.000.000 | 31,64 | 59.799.600 |
| 189.500.000 | 190.500.000 | 190.000.000 | 31,71 | 60.249.000 |
| 190.500.000 | 191.500.000 | 191.000.000 | 31,79 | 60.718.900 |
| 191.500.000 | 192.500.000 | 192.000.000 | 31,87 | 61.190.400 |
| 192.500.000 | 193.500.000 | 193.000.000 | 31,95 | 61.663.500 |
| 193.500.000 | 194.500.000 | 194.000.000 | 32,03 | 62.138.200 |
| 194.500.000 | 195.500.000 | 195.000.000 | 32,11 | 62.614.500 |
| 195.500.000 | 196.500.000 | 196.000.000 | 32,18 | 63.072.800 |
| 196.500.000 | 197.500.000 | 197.000.000 | 32,26 | 63.552.200 |
| 197.500.000 | 198.500.000 | 198.000.000 | 32,34 | 64.033.200 |
| 198.500.000 | 199.500.000 | 199.000.000 | 32,42 | 64.515.800 |
| 199.500.000 | 201.000.000 | 200.000.000 | 32,49 | 64.980.000 |
| 201.000.000 | 203.000.000 | 202.000.000 | 32,65 | 65.953.000 |
| 203.000.000 | 205.000.000 | 204.000.000 | 32,80 | 66.912.000 |
| 205.000.000 | 207.000.000 | 206.000.000 | 32,95 | 67.877.000 |
| 207.000.000 | 209.000.000 | 208.000.000 | 33,10 | 68.848.000 |
| 209.000.000 | 211.000.000 | 210.000.000 | 33,25 | 69.825.000 |
| 211.000.000 | 213.000.000 | 212.000.000 | 33,40 | 70.808.000 |
| 213.000.000 | 215.000.000 | 214.000.000 | 33,55 | 71.797.000 |
| 215.000.000 | 217.000.000 | 216.000.000 | 33,69 | 72.770.400 |
| 217.000.000 | 219.000.000 | 218.000.000 | 33,84 | 73.771.200 |
| 219.000.000 | 221.000.000 | 220.000.000 | 33,99 | 74.778.000 |
| 221.000.000 | 223.000.000 | 222.000.000 | 34,13 | 75.768.600 |
| 223.00.0000 | 225.000.000 | 224.000.000 | 34,28 | 76.787.200 |
| 225.000.000 | 227.000.000 | 226.000.000 | 34,42 | 77.789.200 |
| 227.000.000 | 229.000.000 | 228.000.000 | 34,56 | 78.796.800 |
| 229.000.000 | 231.000.000 | 230.000.000 | 34,71 | 79.833.000 |
| 231.000.000 | 233.000.000 | 232.000.000 | 34,85 | 80.852.000 |
| 233.000.000 | 235.000.000 | 234.000.000 | 34,99 | 81.876.600 |
| 235.00.0000 | 237.000.000 | 236.000.000 | 35,13 | 82.906.800 |
| 237.000.000 | 239.000.000 | 238.000.000 | 35,27 | 83.942.600 |
| 231.000.000 | 241.000.000 | 240.000.000 | 35,41 | 84.984.000 |
| 241.000.000 | 243.000.000 | 242.000.000 | 35,55 | 86.031.000 |
| 243.000.000 | 245.000.000 | 244.000.000 | 35,69 | 87.083.600 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 245.000.000 | 247.000.000 | 246.000.000 | 35,83 | 88.141.800 |
| 247.000.000 | 249.000.000 | 248.000.000 | 35,96 | 89.180.800 |
| 249.000.000 | 251.000.000 | 250.000.000 | 36,10 | 90.250.000 |
| 251.000.000 | 253.000.000 | 252.000.000 | 36,24 | 91.324.800 |
| 253.000.000 | 255.000.000 | 254.000.000 | 36,37 | 92.379.800 |
| 255.000.000 | 257.000.000 | 256.000.000 | 36,51 | 93.465.600 |
| 257.000.000 | 259.000.000 | 258.000.000 | 36,64 | 94.531.200 |
| 259.000.000 | 261.000.000 | 260.000.000 | 36,77 | 95.602.000 |
| 261.000.000 | 263.000.000 | 262.000.000 | 36,91 | 96.704.200 |
| 263.000.000 | 265.000.000 | 264.000.000 | 37,04 | 97.785.600 |
| 265.000.000 | 267.000.000 | 266.000.000 | 37,17 | 98.872.200 |
| 267.000.000 | 269.000.000 | 268.000.000 | 37,30 | 99.964.000 |
| 269.000.000 | 271.000.000 | 270.000.000 | 37,43 | 101.061.000 |
| 271.000.000 | 273.000.000 | 272.000.000 | 37,56 | 102.163.200 |
| 273.000.000 | 275.000.000 | 274.000.000 | 37,69 | 103.270.600 |
| 275.000.000 | 277.000.000 | 276.000.000 | 37,82 | 104.383.200 |
| 277.000.000 | 279.000.000 | 278.000.000 | 37,95 | 105.501.000 |
| 279.000.000 | 281.000.000 | 280.000.000 | 38,08 | 106.624.000 |
| 281.000.000 | 283.000.000 | 282.000.000 | 38,21 | 107.752.200 |
| 283.000.000 | 285.000.000 | 284.000.000 | 38,34 | 108.885.600 |
| 285.000.000 | 287.000.000 | 286.000.000 | 38,46 | 109.995.600 |
| 287.000.000 | 289.000.000 | 288.000.000 | 38,59 | 111.139.200 |
| 289.000.000 | 291.000.000 | 290.000.000 | 38,72 | 112.288.000 |
| 291.000.000 | 293.000.000 | 292.000.000 | 38,84 | 113.412.800 |
| 293.000.000 | 295.000.000 | 294.000.000 | 38,97 | 114.571.800 |
| 295.000.000 | 297.000.000 | 296.000.000 | 39,09 | 115.706.400 |
| 297.000.000 | 299.000.000 | 298.000.000 | 39,21 | 116.845.800 |
| 299.000.000 | 301.000.000 | 300.000.000 | 39,34 | 118.020.000 |
| 301.000.000 | 303.000.000 | 302.000.000 | 39,46 | 119.169.200 |
| 303.000.000 | 305.000.000 | 304.000.000 | 39,58 | 120.323.200 |
| 305.000.000 | 307.000.000 | 306.000.000 | 39,71 | 121.512.600 |
| 307.000.000 | 309.000.000 | 308.000.000 | 39,83 | 122.676.400 |
| 309.000.000 | 311.000.000 | 310.000.000 | 39,95 | 123.845.000 |
| 311.000.000 | 313.000.000 | 312.000.000 | 40,07 | 125.018.400 |
| 313.000.000 | 315.000.000 | 314.000.000 | 40,19 | 126.196.600 |
| 315.000.000 | 317.000.000 | 316.000.000 | 40,31 | 127.379.600 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 317.000.000 | 319.000.000 | 318.000.000 | 40,43 | 128.567.400 |
| 319.000.000 | 321.000.000 | 320.000.000 | 40,55 | 129.760.000 |
| 321.000.000 | 323.000.000 | 322.000.000 | 40,67 | 130.957.400 |
| 323.000.000 | 325.000.000 | 324.000.000 | 40,79 | 132.159.600 |
| 325.000.000 | 327.000.000 | 326.000.000 | 40,91 | 133.366.600 |
| 327.000.000 | 329.000.000 | 328.000.000 | 41,03 | 134.578.400 |
| 329.000.000 | 331.000.000 | 330.000.000 | 41,14 | 135.762.000 |
| 331.000.000 | 333.000.000 | 332.000.000 | 41,26 | 136.983.200 |
| 333.000.000 | 335.000.000 | 334.000.000 | 41,38 | 138.209.200 |
| 335.000.000 | 337.000.000 | 336.000.000 | 41,49 | 139.406.400 |
| 337.000.000 | 339.000.000 | 338.000.000 | 41,61 | 140.641.800 |
| 339.000.000 | 341.000.000 | 340.000.000 | 41,73 | 141.882.000 |
| 341.000.000 | 343.000.000 | 342.000.000 | 41,84 | 143.092.800 |
| 343.000.000 | 345.000.000 | 344.000.000 | 41,96 | 144.342.400 |
| 345.000.000 | 347.000.000 | 346.000.000 | 42,07 | 145.562.200 |
| 347.000.000 | 349.000.000 | 348.000.000 | 42,18 | 146.786.400 |
| 349.000.000 | 351.000.000 | 350.000.000 | 42,30 | 148.050.000 |
| 351.000.000 | 353.000.000 | 352.000.000 | 42,41 | 149.283.200 |
| 353.000.000 | 355.000.000 | 354.000.000 | 42,52 | 150.520.800 |
| 355.000.000 | 357.000.000 | 356.000.000 | 42,64 | 151.798.400 |
| 357.000.000 | 359.000.000 | 358.000.000 | 42,75 | 153.045.000 |
| 359.000.000 | 361.000.000 | 360.000.000 | 42,86 | 154.296.000 |
| 361.000.000 | 363.000.000 | 362.000.000 | 42,97 | 155.551.400 |
| 363.000.000 | 365.000.000 | 364.000.000 | 43,08 | 156.811.200 |
| 365.000.000 | 367.000.000 | 366.000.000 | 43,20 | 158.112.000 |
| 367.000.000 | 369.000.000 | 368.000.000 | 43,31 | 159.380.800 |
| 369.000.000 | 371.000.000 | 370.000.000 | 43,42 | 160.654.000 |
| 371.000.000 | 373.000.000 | 372.000.000 | 43,53 | 161.931.600 |
| 373.000.000 | 375.000.000 | 374.000.000 | 43,64 | 163.213.600 |
| 375.000.000 | 377.000.000 | 376.000.000 | 43,75 | 164.500.000 |
| 377.000.000 | 379.000.000 | 378.000.000 | 43,86 | 165.790.800 |
| 379.000.000 | 381.000.000 | 380.000.000 | 43,96 | 167.048.000 |
| 381.000.000 | 383.000.000 | 382.000.000 | 44,07 | 168.347.400 |
| 383.000.000 | 385.000.000 | 384.000.000 | 44,18 | 169.651.200 |
| 385.000.000 | 387.000.000 | 386.000.000 | 44,29 | 170.959.400 |
| 387.000.000 | 389.000.000 | 388.000.000 | 44,40 | 172.272.000 |
| 389.000.000 | 391.000.000 | 390.000.000 | 44,50 | 173.550.000 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 391.000.000 | 393.000.000 | 392.000.000 | 44,61 | 174.871.200 |
| 393.000.000 | 395.000.000 | 394.000.000 | 44,72 | 176.196.800 |
| 395.000.000 | 397.000.000 | 396.000.000 | 44,82 | 177.487.200 |
| 397.000.000 | 399.000.000 | 398.000.000 | 44,93 | 178.821.400 |
| 399.000.000 | 401.000.000 | 400.000.000 | 45,04 | 180.160.000 |
| 401.000.000 | 403.000.000 | 402.000.000 | 45,14 | 181.462.800 |
| 403.000.000 | 405.000.000 | 404.000.000 | 45,25 | 182.810.000 |
| 405.000.000 | 407.000.000 | 406.000.000 | 45,35 | 184.121.000 |
| 407.000.000 | 409.000.000 | 408.000.000 | 45,46 | 185.476.800 |
| 409.000.000 | 411.000.000 | 410.000.000 | 45,56 | 186.796.000 |
| 411.000.000 | 413.000.000 | 412.000.000 | 45,67 | 188.160.400 |
| 413.000.000 | 415.000.000 | 414.000.000 | 45,77 | 189.487.800 |
| 415.000.000 | 417.000.000 | 416.000.000 | 45,87 | 190.819.200 |
| 417.000.000 | 419.000.000 | 418.000.000 | 45,98 | 192.196.400 |
| 419.000.000 | 421.000.000 | 420.000.000 | 46,08 | 193.536.000 |
| 421.000.000 | 423.000.000 | 422.000.000 | 46,18 | 194.879.600 |
| 423.000.000 | 425.000.000 | 424.000.000 | 46,28 | 196.227.200 |
| 425.000.000 | 427.000.000 | 426.000.000 | 46,39 | 197.621.400 |
| 427.000.000 | 429.000.000 | 428.000.000 | 46,49 | 198.977.200 |
| 429.000.000 | 431.000.000 | 430.000.000 | 46,59 | 200.337.000 |
| 431.000.000 | 433.000.000 | 432.000.000 | 46,69 | 201.700.800 |
| 433.000.000 | 435.000.000 | 434.000.000 | 46,79 | 203.068.600 |
| 435.000.000 | 437.000.000 | 436.000.000 | 46,89 | 204.440.400 |
| 437.000.000 | 439.000.000 | 438.000.000 | 46,99 | 205.816.200 |
| 439.000.000 | 441.000.000 | 440.000.000 | 47,09 | 207.196.000 |
| 441.000.000 | 443.000.000 | 442.000.000 | 47,20 | 208.624.000 |
| 443.000.000 | 445.000.000 | 444.000.000 | 47,30 | 210.012.000 |
| 445.000.000 | 447.000.000 | 446.000.000 | 47,39 | 211.359.400 |
| 447.000.000 | 449.000.000 | 448.000.000 | 47,49 | 212.755.200 |
| 449.000.000 | 451.000.000 | 450.000.000 | 47,59 | 214.155.000 |
| 451.000.000 | 453.000.000 | 452.000.000 | 47,69 | 215.558.800 |
| 453.000.000 | 455.000.000 | 454.000.000 | 47,79 | 216.966.600 |
| 455.000.000 | 457.000.000 | 456.000.000 | 47,89 | 218.378.400 |
| 457.000.000 | 459.000.000 | 458.000.000 | 47,99 | 219.794.200 |
| 459.000.000 | 461.000.000 | 460.000.000 | 48,09 | 221.214.000 |
| 461.000.000 | 463.000.000 | 462.000.000 | 48,18 | 222.591.600 |
| 463.000.000 | 465.000.000 | 464.000.000 | 48,28 | 224.019.200 |

| Taxable income | | Rounded off income | Rate of tax (per cent) | Amount of tax |
|----------------|-------------|-----------------------|---------------------------|------------------|
| over Lire | up to Lire | | | |
| 465.000.000 | 467.000.000 | 466.000.000 | 48,38 | 225.450.800 |
| 467.000.000 | 469.000.000 | 468.000.000 | 48,48 | 226.886.400 |
| 469.000.000 | 471.000.000 | 470.000.000 | 48,57 | 228.279.000 |
| 471.000.000 | 473.000.000 | 472.000.000 | 48,67 | 229.722.400 |
| 473.000.000 | 475.000.000 | 474.000.000 | 48,77 | 231.169.800 |
| 475.000.000 | 477.000.000 | 476.000.000 | 48,86 | 232.573.600 |
| 477.000.000 | 479.000.000 | 478.000.000 | 48,96 | 234.028.800 |
| 479.000.000 | 481.000.000 | 480.000.000 | 49,05 | 235.440.000 |
| 481.000.000 | 483.000.000 | 482.000.000 | 49,15 | 236.903.000 |
| 483.000.000 | 485.000.000 | 484.000.000 | 49,24 | 238.321.600 |
| 485.000.000 | 487.000.000 | 486.000.000 | 49,34 | 239.792.400 |
| 487.000.000 | 489.000.000 | 488.000.000 | 49,43 | 241.218.400 |
| 489.000.000 | 491.000.000 | 490.000.000 | 49,53 | 242.697.000 |
| 491.000.000 | 493.000.000 | 492.000.000 | 49,62 | 244.130.400 |
| 493.000.000 | 495.000.000 | 494.000.000 | 49,72 | 245.616.800 |
| 495.000.000 | 497.000.000 | 496.000.000 | 49,81 | 247.057.600 |
| 497.000.000 | 499.000.000 | 498.000.000 | 49,91 | 248.551.800 |
| 499.000.000 | 500.000.000 | 500.000.000 | 50,00 | 250.000.000 |

Order No. 170

RESTRICTION IN THE USE OF NICKEL, COPPER, ZINC AND THEIR ALLOYS

WHEREAS it is considered necessary to restrict the use of nickel, copper, zinc and their alloys in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITE LAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

The following are forbidden, except as provided for by Articles III and IV :

- 1) total or partial use of nickel, copper, zinc and their alloys for the manufacture of the products specified in tables A, C and D, attached to this Order ;
- 2) the nickel-plating of the products specified in table B, attached to this Order ;
- 3) the use of the products specified in tables A, C and D, for any other purpose than those permitted by these tables.

ARTICLE II

For the purpose of this Order :

- 1) by nickel is meant electrolytic nickel, drops, sintered blocks and any type of nickel not in alloy, under any form or shape, including scrap ;
- 2) by nickel alloys is meant :
 - (a) semi-finished chrome-nickel iron alloys, containing from 6 to 22% of nickel, generally called chrome-nickel austenitic stainless steel ;
 - (b) semi-finished ferrous and non-ferrous alloys with over 22% nickel, generally called alloys with high percentage of nickel ;
 - (c) semi-finished non-ferrous alloys, with 8% or more nickel, generally called monel alloys ;
- 3) by copper is meant electrolytic copper, hot refined copper and any kind of copper not in alloy under any form, including scrap ;
- 4) by copper alloys is meant any alloy with a content of copper equal to or over 40% in weight ;
- 5) by zinc is meant electrolytic zinc, furnace zinc of first and second cast, in blocks, ingots, plates, cathodes and granules and waste, filings, cuttings and scrap of any kind ;
- 6) by zinc alloys is meant all alloys with at least 40% zinc content.

ARTICLE III

The prohibitions in Article I shall not apply to :

- 1) the processes actually under way at the effective date of this Order provided the same are finished within three months from said date ;
- 2) brass or zinc protective sheathings for all metallic items used for house-building purposes when no other material is available as a substitute for the finishing ;
- 3) nickel plating when carried out by those who use a quantity of nickel not over twenty kilos every three months for nickel plating.

ARTICLE IV

Sales of the products which, in terms of this Order must not be manufactured or used are allowed up to the exhaustion of stocks of finished products existing at the effective date of this Order and of those resulting from processes under way, in terms of Article III (1).

In any case such sales shall not be effected six months after the expiration of the term as indicated in Article III (1).

ARTICLE V

In addition to the cases contemplated in Articles III and IV of this Order the prohibitions shall not apply to processes and sales of the materials there specified, which the Director of Finance and Economics considers necessary to establish by special provision, case by case, in connection with general exigencies.

ARTICLE VI

The Director of Finance and Economics shall have power to give orders for the ascertaining of stocks of nickel, copper, zinc and their alloys, and of products manufactured with the same raw materials and of the quantities under process in terms of Article III (1).

The ascertaining may be ordered in respect of anyone holding the above mentioned materials and/or products for commercial purposes, including the use of declarations as provided for in Order No. 45 of 10th March 1951.

The ascertaining may be carried out on stocks existing at the effective date of this Order as well as on those stocks which will be built up or be left over after such date.

ARTICLE VII

The supervision over the implementation of the provisions of this Order shall pertain to the Director of Finance and Economics and shall be carried out by him through such officials as he may direct.

During their duties such officials shall be considered as judicial police officers.

For the purpose of this control such officials may ask to see the books, registers and any other documents and may carry out inspections in stores, factories and shops.

ARTICLE VIII

Anyone failing to comply with the prohibitions set forth in the preceding Articles shall be punishable by a fine (ammenda) from fifty thousand to five million Lire.

ARTICLE IX

Anyone failing to comply with the orders given by the Director of Finance and Economics for the ascertaining in terms of Article VI or hinders or raises difficulties in the execution of such orders shall be punishable by a fine (ammenda) of from ten thousand to one million Lire.

The same punishment shall be applied to anyone who hinders or raises difficulties in the carrying out of the supervision in terms of Article VII or does not keep an incoming and outgoing register in the cases provided for by Article VI of Order No. 45, dated 10th March 1951.

ARTICLE X

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

Dated at TRIESTE, this 27th day of October 1951.

JOHN E. FODEN, O. B. E.

for **JOHN L. WHITELAW**

Brigadier General U. S. Army

Director General, Civil Affairs

Ref.: LD/A/51/168

Table "A,"

LIMITS IN THE USE OF NICKEL AND ITS ALLOYS

I. Stainless steel containing nickel

(Chromo-nickel ferrous alloys unfinished, containing nickel from 6% to 22%, normally called „austenitic chromo-nickel stainless steel“)

A. — *Agricultural equipment.*

1. Wheat cleaning machines.
2. Fodder chopping machines.
3. Troughs for fodder.
4. Equipment for spreading fertilizers.
5. Baskets for wheat and mangers.
6. Hand tools.
7. Silos.
8. Spreader machines.

B. — *Motorcar industry.*

9. Fenders.
10. Plated panels for autobus.
11. Screens & radiator grilles.
12. Small metallic articles.
13. Horn holders.
14. Hub caps.
15. Exhaust silencers, except in case of lorries.
16. Cores of steering wheel spokes.
17. Metal trimmings.
18. Rings and wheel discs.

C. — *Building.*

19. Coverings.
20. Decorative finishings.
21. Doors.
22. Gutter drain-pipes.
23. Sliding doors and panels for elevators and lifts.
24. Plates for the top and ridge of the roofs.
25. Gutters.
26. Materials for patterns.
27. Roofs.
28. Filtering nets, excepting those for the extracting and manufacturing industries, when other materials cannot be substituted.

29. Sheathings.
30. Shop fronts.
31. Window frames.
32. Gables.

D. — *Domestic uses and utensils.*

33. Ash-trays.
34. Sideboards.
35. Dishes for cakes and tarts.
36. Spoons, knives, forks for cakes.
37. Cans.
38. Grills for cooling.
39. Tops for benches.
40. Plating for low temperature refrigerators.
41. Drainers.
42. Whisks.
43. Furniture.
44. Garbage cans.
45. Metallic small articles.
46. Ironing boards.
47. Irons for domestic uses.
48. Ladles.
49. Mixing-bowls.
50. Spoons for mixing.
51. Meal cooling containers.
52. Potatoe-mashers.
53. Lids for kitchen ware and stoves.
54. Shelves, finishings and accessories for refrigerators.
55. Sinks.
56. Spatulas.
57. Tops for tables.
58. Toasting machines.
59. Containers in general, except those for cooking.

E. — *Machinery and Electric equipment.*

60. Metallic small appliances for the poles of electric lines.
61. Stay anchorage rods.
62. Transmitting towers.
63. Transmitting aerials.

F. — *Railways.*

64. Finishing and decorative parts of passenger carriages.

G. — *Naval construction.*

65. Kitchens for yachts.
66. Decorative finishing for yachts.
67. Funnels and air shafts (ducts) for yachts.
68. Equipment for yachts.

H. — *Sundries.*

69. Automatic distributors.
70. Bar equipment.
71. Beer casks.
72. Baskets and hoppers for coal, excepting plants for the preparation of coal.
73. Radiator for Diesel motors.
74. Pens and pencils, excepting nibs for fountainpens and internal caps for same.
75. Jewellery works, except watchcases.
76. Radio aerials, except those for military uses.
77. Parapets and banisters.
78. Soda-water siphons.
79. Sporting articles.
80. Toys.
81. Water coolers.
82. Water tanks.
83. Safety doors for banks.
84. Bookbinding indexes.
85. Parts of buttons.
86. Cheese-slicers.
87. Cocktail shakers and accessories.
88. Trays.
89. Dairy equipment.
90. Deodorizers.
91. Pegs for linen.
92. Leashes (for animals).
93. Butterfly-nets.
94. Garden tools.
95. Small metallic articles including building finishings.
96. Air humidifiers.
97. Lightning-rods.
98. Clips for glass in general.
99. Strings for musical instruments.
100. Springs for organs.
101. Rings and rivets for brushes.
102. Equipment for permanent waves.
103. Gramophone needles.
104. Pan scourers.
105. Rulers.

106. Metal pins for envelopes.
107. Tooth-brushes.
108. Water tanks forming part of machines for making adhesive tape.
109. Door trimmings.
110. Shovels excepting those for alimentary & chemical products.

II. Alloy containing high percentage of nickel

(Ferrous and non-ferrous semi-finished alloys containing more than 22% of nickel).

A. — *Buildings.*

1. Metal sheets used any shape, as:
 - a) air pipes
 - b) exhaust pipes
 - c) hoist-cabins
 - d) platings
 - e) parts of garbage crushers & disposal units
 - f) gutters
 - g) gutter discharge pipes
 - h) ventilation openings
 - i) roofs
 - l) side frames
 - m) sinks
 - n) „U“ traps for sinks
 - o) frames for skylights
 - p) anchorage for bricks
 - q) supporting cables for suspended ceilings
 - r) ornamental and decorative applications
 - s) stay rods for the construction of suspended ceilings.

B. — *Domestic uses.*

2. Name plates.
3. Pans for electric kitchen stoves.
4. Stove laggings.
5. Grills for gas stoves.
6. Trays for the collection of ashes under stoves.
7. Stove lids.
8. Hoods.
9. Light screens in refrigerators.
10. Parts of shelves in refrigerators.
11. Parts of steam ironing machines.

C. — *Dry cleaning.*

12. Condensor pipes.
13. Smoothing-irons.
14. Shearer and trimmer.
15. Pressing machines for dry cleaning and for tailors.
16. Pipes, valves and fittings.
17. Filters for solvents including filter screens.
18. Tables for cleaning.
19. Tanks.
20. Tubs and furniture.
21. Implements.
22. Water separators.

D. — *Kitchen implements and earthenware*

23. All the appliances such as :
 - a) bar equipments
 - b) pipes for drinks
 - c) cupboards for bottled drinks
 - d) sale benches
 - e) refrigerating cupboards at low temperature
 - f) Dish-washing machines
 - g) metal trays for electric heaters
 - h) cupboards for ice-creams
 - i) castor wheel tables for food
 - l) cases for the showing of refrigerated food
 - m) basins for the washing of pottery
 - n) soap automatic distributors
 - o) siphons for bottles of soda-water
 - p) tables for steam heating
 - q) water coolers
 - r) work-tables.

E. — *Hospital equipment.*

24. Tops for benches.
25. Furniture.
26. Cupboards for instruments.
27. Sliding plates.
28. Wardrobes for linen.
29. Cupboards for medicines.
30. Operating-tables.
31. Panels and decorative mouldings.
32. Surgery lamps.
33. Work-tables.

F. — *Small fancy articles.*

34. Ash-trays.
35. Badges.
36. Cigar-lighters.
37. Collar-studs.
38. Finishings for combs.
39. Accessories for clothing, buttons and similar.
40. Sleeve-links.
41. Coats of arms.
42. Nail-files.
43. Various jewellery works.
44. Key holding chains.
45. Knives except blades.
46. Necklaces.
47. Pill boxes.
48. Fashion articles.
49. Parts of pens and pencils.
50. Perfume bottles.
51. Watch-straps.
52. Watch-chains.
53. Watch-rims.
54. Watch movements bearers.
55. Watch strap clasps.

G. — *Laundry equipment.*

56. Washing boards.
57. Shelves.
58. Linen clips.
59. Tanks for soap.
60. Selection tables.
61. Pots for starch.
62. Ironing machines, machines for the cleaning of small carpets.
63. Implements, water tanks.
64. Fans and ventilation hoods.
65. Washing machines for blankets, silk goods etc.

H. *Motor vehicles.*

66. Aerials.
67. Cables for batteries.
68. Wheel covers.
69. Exhaust pipe packings.
70. Exhaust manifolds.
71. Windshield wipers.

I. — *Sundries.*

72. Grilles.
73. Horse bits and spurs.

- 74. Reinforcement rings for wooden handles.
- 75. Camp stoves.
- 76. Portable refrigerators.
- 77. Sport articles.

III. — Alpaca

(Non ferrous semi-manufactured alloys containing 8% and more of nickel)

A. — All the appliances except :

- a) equipment for communications, functional parts
- b) dairy equipment
- c) drawing equipment
- d) electric equipment, functional parts
- e) engineering instruments
- f) eyelets
- g) spoons, forks, knives and metal plates. provided 15% of nickel be not exceeded
- h) fountainpens, internal separate caps
- i) hospital equipment
- l) keys, provided that 10% of nickel be not exceeded
- m) articles for optics
- n) orthopaedic appliances
- o) pins
- p) zippers
- q) hairdresser implements
- r) watchcases, provided that 10% of nickel be not exceeded
- s) springs, if required for functional purposes.

Table "B,"

PROHIBITION OF NICKEL-PLATING

A. — *Communications.*

1. Coats of arms.
2. Handholds.
3. Plates.
4. Decorative finishing for radio and television sets.
5. Screens for microphones.

B. — *Metallic small articles.*

6. Bells.
7. Finishings and accessories for boats.
8. Metallic small articles for the building industries, except finishings for baths and internal part of doors for laboratories.
9. Metal small articles for coffins.
10. Carillon.
11. Hooks for curtains.
12. Door chains.
13. Handles.
14. Knockers (door).
15. Handles for drawers.
16. Harness.
17. Movable plates in general.
18. Leashes (for animals).
19. Letter-boxes.
20. Locks.
21. Frames.
22. Hooks for pictures.
23. Indicating plates.
24. Grilles and small metallic articles for windows, excluding screws for the same.
25. Screws.
26. Plates for electric switches.
27. Handles of taps, excepting those for kitchen and bath equipments.

C. — *Domestic appliances.*

28. Food mixers.
29. Equipment for the heating of food.
30. Polishing machines.
31. Refrigerators, excepting shelves and handles.

32. Washing machines.
33. Wax spreading machines.
34. Vacuum cleaners excepting skids.
- 34/bis. Any domestic appliance.

There must be considered, as excluded from the prohibition, the parts of the a/m appliances subject to destruction owing to abrasion or heat, as well as those subject to the preparatory treatment for galvanization or enamelling.

D. — *Small fancy articles.*

35. Pens, excepting the functional parts made of brass
36. Pencils, excepting the functional parts made of brass
37. Trimmings.
38. Ash-trays.
39. Finishing of optical glasses, excepting the frames.

E. — *Metallic equipment*

40. Electric equipment.
41. Napkin boxes.
42. Cases for exhibition.
43. Drinking straw distributors.

F. — *Motor-vehicles.*

44. Accessories.
45. Plates for locks.
46. Exhaust mufflers.
47. Mudguards.
48. Screens.
49. Horns.
50. Internal finishings.
51. Bulb sockets.
52. Licence holding frames.
53. Name - plates.
54. Ornamental finishings for windows.
55. Finishings to the radiator.
56. Embellishment rings.
57. Wheels disks.
58. All the other parts, except window frames and runners, internal and exten-

al handles, fenders accessories, fender bolts, wheel disks covers and exposed screws, which cannot be substituted with other material.

The nickel used for the protection of fenders and of the fenders accessories shall not exceed the quantity equivalent to an average thickness of 0,025 millimeters, on the external surface.

G. — *New fancy fittings.*

59. Ash-trays.
60. Bottie stands.
61. Cocktai shakers.
62. Trimmings.
63. Cases for cosmetics
64. Hair curlers.
65. Finishings for hand-bags.
66. Air humidifiers.
67. Ornamental buttons.
68. Articles for smokers

H. — *Hydraulic plants.*

69. Supports for sinks.
70. Finishings for cupboards.
71. Soap cases.
72. Rods and rings for shower bath curtains.
73. Doors and finishings of shower baths.
74. Tooth brush holders.
75. Towel holders.
76. Toilet glass holders.

I. — *Nicked plates, strips and wire.*

77. All the decorative parts from plates' strips and wire.
78. Bird cages.
79. Hatstands.
80. Supports for exhibition.
81. Lamp-shades.
82. Hand trolley for shopping.
83. Automatic distributors of goods.

L. — *Tools and knives, forks, spoons.*

84. Drilling machine points.
85. Flexible metal tapes, excepting the measuring tapes.
86. Hammers.
87. Decorative finishings for office and commercial machines.
88. Planes.
89. Pincers.
90. Mechanical tools, excepting the functioning parts.
91. Punches.
92. Rules.
93. Saws.
94. Screw-drivers.
95. Tube section keys.
96. Flat cooking trays.
97. Shaped moulds.
98. Knives, forks and spoons and table articles, excepting the treatment of silvering and enamelling.
99. Shelves.
100. Trays, excepting the treatment of silvering and enamelling.

M. — *Toys.*

101. Mechanical toys.
102. Revolvers.
103. Trains.
104. Tricycles.
105. Waggons.
106. Other toys in general.

N. — *Sundries.*

107. Electric fans.
108. Articles for games.
109. Ornaments for musical instruments.
110. Small mechanical billiards.
111. Playing machines.
112. Sport articles.
113. Equipment for hairdressers, excepting the utensils.
114. Automatic distributors of goods.

Table "C,"

PROHIBITION OF EMPLOYMENT OF COPPER AND ITS ALLOYS

A. — *House building.*

1. Hinges, pintles and relevant accessories.
2. Fixing devices for floors, upper closing devices of hidden, semi-hidden and surface doors, excepting stuffing nuts, adjusting screws and relays for the a/m devices.
3. Well brackets for the a/m devices.
4. Closing devices of counter-doors.
5. Metal articles for cabinet work, excepting hinges.
6. Hanging tracks, sliding grooves and similar articles, among which metallic parts for
 - a) sliding doors
 - b) jointed doors
 - c) jointed and sliding doors
 - d) jointed walls
 - e) upwards sliding doors
 - f) anti-fire doors excepting bearings and fuse relays.
7. Metallic parts of movable frames, of nuts of window-sills and window sashes and other metallic parts of shelves.
8. Moving frames, screens, transoms, supporting and bearing metallic parts.
9. Spring hinges.
10. Counter weights of moving frames.
11. Locking devices.
12. Protection plates.
13. Covering plates.
14. Plates for door handles.
15. Numbers for houses.
16. Door knockers.
17. Letter-boxes.
18. Indicative plates.
19. Door knobs.
20. Frames for letter-boxes.

B. — *Building materials.*

21. Anchorages and dowels, excepting safety anchorages for the cleaning of windows.
22. Collars for insulating pieces of tubes.
23. Finishings for bath tubs and shower-baths.
24. Blinds, including detached parts and accessories.
25. Caulking hooks.
26. Chimneys and stove pipes.
27. Pipe lines except instrument pipings.
28. Cornices.
29. Thresholds.
30. Door frames.
31. Doors.
32. Gutters discharge and accessories.
33. Drainages, except grills for shower baths and urinals.

34. Basins for oil.
35. Lifts and mechanic stairs, except worm screws and current conductors.
36. Appliances for floors, ceilings and walls.
37. Fences.
38. Gates.
39. Food waste disposal units, except the parts of bearings, controls, motor wheels and discharge grates.
40. Gates, collapsable.
41. Sand gratings.
42. Gratings, except those for floors of operating rooms and anaesthesia places of hospitals, for places where are handled or preserved explosives or where whiffs of explosive vapour may be feared.
43. Screens, including boxes for entry of air and screens for radiators and conveyors.
44. Hooks for curtains.
45. Discharge connection for inside pipings.
46. Supports for wash basins.
47. Pipes and accessories.
48. Louvres, except mechanical parts.
49. Cantelever roofs.
50. Metallic linings.
51. Shaped pieces for fittings of sinks.
52. Metallic decoration articles.
53. Radiator covers and protection plates for radiators.
54. Banisters and accessories.
55. Protection cappings.
56. Hat-stands.
57. Roof coverings.
58. Curtain roads for shower-bath.
59. Door frames for shower-baths.
60. Discharges for tubs and shower-baths.
61. Connetcting angles and edges for staircase stops and thresholds.
62. Sign-boards for shops.
63. Stay- rods and hooks for supports and pipings.
64. Switch plates.
65. Slabs for floors.
66. Expansion vessels for automatic filling of water circulation-heaters.
67. Pressure proof syphons excepting 20 mm tubular syphons without drain and those made with metal of second cast.
68. Thresholds and skirtings.
69. Towel-stands and supports.
70. Tubes, pipings and accessories for pipe-lines and inside pipings and accessories -- feeding tubes for sanitary plants except :
 - a) tubes for underground water main
 - b) those for piping of hot and cold water for houses or oxygen pipings
 - c) pipings for industrial uses and chemical and gas apparatuses
 - d) connection for soldering, couplings, and wire for soldering.
71. Radiators, ventilators, wall boxes of ventilation, heating apparatuses and incandescent heating spirals and any other apparatus utilizing said spirals, excepting valves, taps, controls, spans or current conductors, mains and water and steam collectors.
72. Ventilators, except those for chemical industry.
73. Air intakes, except those for chemical industry.

74. Main frames for windows.
75. Window supports.
76. Windows.

C. — *Funeral equipments.*

77. Funeral vaults and urns.
78. Coffins and decorations for the same, except flash coating so to avoid oxidation during the manufacture and keeping.
79. Memorial plates.

D. — *Decorations and material for decorations.*

80. Fire-dogs, fire-guards and accessories for fireplaces.
81. Chandeliers.
82. Clips, rods, grips and rings for curtains.
83. Spittoons.
84. Connections for installation of radiators and gas stoves, except those put between tanks and high pressure operating apparatuses.
85. Lamp-shades.
86. Brooms and brushes.
87. Mud scrapers.
88. Washing boards.
89. Radiators connected or not on a central system except valves, taps, controls, parts necessary to operation and current conductors.
90. Ranges and stoves for domestic kitchen, whatever the fuel employed may be, excluding kerosene and petrol stoves, as well as valves, taps, compressors, controls, including small articles, of the thermostats and of the part necessary for the conveyance of the current.
91. Autoclaves for laundry.
92. Working tubs.
93. Paper baskets, wetters and similar articles.

E. — *Furniture and accessories.*

94. Furniture and parts of furniture for hair-dressers and beauty-parlours.
95. Springs for mattresses except those for hospitals.
96. Partitions and shelves and their parts, except those for hospitals and laboratories.
97. Furniture and parts of furniture for offices and public offices,
98. Parts of furniture of wicker and reed.
99. Fittings, except those for hospital and laboratories.
100. Blinds, except the parts necessary to the working parts.
101. Furniture and parts of furniture for restaurants.

F. — *Various metallic parts.*

102. Collars and other harness for domestic animals.
103. Knives, tops for tables, kitchens, boxes for slaughtered meat, except rivets.
104. Finishings and hearth materials.
105. Furniture, except cylinders of locks, of keys and of the parts necessary to the functioning of the locks.
106. Screws for band-saws, nuts and washers for securing the saw blades to the handles.
107. Hand tools, including hammers, pincers, keys, screw-drivers.

108. Fittings, trimmings and decorative parts in the railway cars for passenger transport, except locks.
109. Decorative parts for yachts.
110. Pocket knives, excepting rivets and inside linings.
111. Spatulas and scrapers except rivets.
112. Scissors, clippers, shears for cutting hedges and others can-openers and other cutting pincers.
113. Stops and edges of stairs and of entrances.
114. and 115. Trimmings for trunks and for luggage except brass protective lining, of the cylinders of locks, of the keys and of the parts necessary to the functioning of the locks.
116. Identity plates for animals.

G. — *Electrodomestic apparatuses.*

117. Washing machines.
118. Vacuum cleaners.
119. Refrigerators.
120. Coffee-pots, strainers, filters, etc.
121. Domestic or farm ice-boxes including the low pressure section and the refrigerating circuit.
122. Ice-cream boxes.
123. Waffle machines.
124. Wax-spreading machines and polishing machines.
125. Mixer machines.
126. Electric irons.
127. Hair driers.
128. Bread-toasters.

There are excepted the working parts and the parts in which it is necessary to use copper owing to its features.

H. — *Small fancy articles and new articles.*

129. Artificial flowers.
130. Book-stands.
131. Cases and safes including perfumery boxes.
132. Cigarette-lighters, except those parts which are necessary for the functioning.
133. Frames for mirrors and pictures.
134. Serviette rings.
135. Sign-boards and advertising boards.

I. — *Motor-vehicles for civilian use: touring cars including taxi-cabs, ambulances, hearses, trucks, tractors, trailers, motorbuses, motorcycles and pullmans.*

136. Decoration beadings both internal and external, except sliding sections for windows, of the frames for the same, of the external windscreen wiper and of the back window when the beadings are made with strips whose width does not exceed mm. 150.
137. De-frosting machines and heaters, except :
 - a) parts conducting current,
 - b) radiator or changers of heat for feeding and for the return of the hot water ducts,
 - c) part utilized in the controls and in the system of heating and defreezing.
138. Taps for petrol tanks excepting valves and springs.
139. Horns excepting parts of the diaphragm of the vibrators and of the current conductors.
140. Cigarette-lighters except conductors of current.

141. Locks for motor-cars except handles — of the part for the locks for window winders — of the caps of the external locks — of the nuts and of wiper arm and blade assemblies of external windscreen wipers.
142. Rear mirrors and fixing brackets except the copper flash plating for the mirror.
143. Articles for smokers including ash-trays.
144. Disks and wheel decorations.

L. — *Materials for transportation* of travellers including travellers cars of railways as well as urban and long-distance tramways, motor-busses, trailers.

145. Fittings, trimmings and decorative parts in the railways cars for transport of passengers except locks.
146. Bands on pipe covering.
147. Knockers door closing devices, grips and stop for doors.
148. Doors and window frames of doors and windows and windows-sills.
149. Drinking — water tanks.
150. Pull rod and water containers of shower-baths.
151. Sinks and drains.
152. Towel-stands and racks.
153. Humidifier water containers.
154. Wterproof joints and insulating pieces.

Locomotive and locomotors are excluded.

M. — *Refrigerating and air conditioning machines and equipments* (Commercial and industrial)

155. System of air-conditioning, both integrated or independent.
156. Water-tight joints.
157. Air coolers.
158. Air refrigerators.
159. Refrigerators for bottled beverages.
160. Evaporation coolers, colonial type.
161. Refrigerators for florists.
162. Distributors of ice-cream.
163. Refrigerated room for frozen food-stuffs.
164. Refrigerated room for ice-cream.
165. Apparatuses for producing ice-cubes.
166. Apparatuses distributing malt beverages.
167. Ice-boxes for corpses.
168. Detachable air conditioning apparatuses (coolers for chambers, windows and stores).
169. Small and big sized refrigerators.
170. Refrigerated shop-windows.
171. Refrigerating apparatuses both integrated or independent.
172. Heating and air conditioning apparatuses with inverted cycle.
173. Refrigerating cells for sandwiches.
174. Any other refrigerating or air conditioning machine or plant for civil and industrial uses.

There are excepted the cases in which copper products or in alloy with copper are indispensable for the following articles :

Apparatuses for dry ice — elements of condensation apparatuses — Dehydrators-pressure taps of apparatuses distributing bar beverages — electrical controls and circuits — fittings — protection linings — refrigeration circuits — refrigerating connections between compres-

sors and cooling pipe coils control valves of the output for refrigeration — inspection holes — products for soldering and brazing — filters — aspiration circuits for thermic compensators — valves — low pressure section for water refrigeration and pre-refrigeration — control valves of the water output and water atomizers for evaporation condensers — evaporation refrigerators — water-tight joints.

N. — *Sundries.*

175. Alarm and protection devices excepting the cases in which the copper products or alloys with copper are utilized for conveyance of electricity or when the utilization of these products is indispensable to the good operation of the parts.
176. Curved supports for footwear.
177. Atomizers excepting those for domestic uses, for agricultural uses and for the preparation of powder milk and eggs.
178. Barrels, boxes, drums, pots and other containers.
179. Badges, excepting pins and clasps of the badges of the personnel when they are necessary for the protection and safety in State or industrial establishments.
180. Materials and accessories for bars and counters.
181. Materials and equipments for hair-dresser shops, excepting current conductors.
182. Fastening brackets.
183. Accessories for bath-rooms, including supporting fitting for holding glasses, toothbrushes, paper and brackets.
184. Materials or furniture for beauty shops, except the material necessary for repair and substitution of parts of apparatuses for permanent wave and of commercial driers, as well as of the current conductors.
185. Bicycles, vehicles and similar materials except valves of tyres and of inner tubes, of bicycles pumps and of the plating of the parts necessary for the functioning.
186. Cages and supports for birds and domestic animals.
187. Devices for stamping, marking, labelling and accessories of the same, except branding stamps for hot marking and subject to the cases in which the devices and accessories are used for affixing public notarial and concerns' seals.
188. Ink containing bronze except those for graphic arts industry.
189. Brushes except the types utilized for electric motors and generators and those for industrial uses.
190. Carpet-fastening rods.
191. Paper clips.
192. Articles for cleaning and polishing such as brushes, mechanic brushes, crumb collectors, ash cans, washing brushes, pot cleaners, puffs, wax-spreading machines for wooden floors and for furniture.
193. Pulleys and stretchers for washing lines.
194. Cocktails shakers.
195. Playing machines and automatic toys except connections of locks, and current conductors.
196. Automatic distributors, except the parts necessary for the functioning and current conductors.
197. Kitchen utensils except weight, protection system and tinning of bottoms and of big industrial apparatuses.
198. Brushes for cleaning shoes.
199. Hand-distributors of lotion for hands, of paper articles, of soap, of matches.
200. Flower-pots, flower-stands and flower-holders.
201. Reservoirs pen-holders except the parts necessary for the functioning.
202. Castor wheels for furniture.

203. Utensils and materials for gardening.
204. Curling irons, hair-brushes and combs except heating resistances and current conductors.
205. Ice-cream pots for domestic use except electrical ones.
206. Automatic disk chargers except current conductors.
207. Kitchen apparatuses, devices and machines except electric apparatuses.
208. Portable electric lamps, except current conductors.
209. Non-electric lamps and lanterns, except valves, controls, wicks and burners of oil-lamps and of reservoirs of acetylene or oil lamps.
210. Letter-boxes.
211. Illuminating accessories except : parts for transmission of current — plating, rivets, holes, nuts, screwed parts, closing, plugging and connecting devices of the accessories which must resist explosions, be dust-proof and steam-proof ; parts destined to navy and air forces.
212. Collectors for loose sheets.
213. Manicure instruments.
214. Buttons for mattresses and skids for furniture.
215. Indicative plates and labels except those for instruction, information and identification utilized in the machines and in the material without any decoration motive.
216. Decorative appliances in general excepting pieces of materials necessary for bases, frames, protection devices, stanchions and supports.
217. Grips and handles of luggage and packages.
218. Machines, devices and accessories for normal and hazard plays.
219. Boxes for pencils lead refills except functioning parts and plating.
220. Pins excepting common and safety pins for linen and safety broaches for products authorized in other paragraphs of the present Table.
221. Fixing and accessories for yachts.
222. Electric razors except functioning part and current conductors.
223. Non - electric razors except :
 - a) functioning parts of the head and of the plating for safety razors ;
 - b) rivets, split pin and washers for hand razors.
224. Boxes for blades.
225. Reflectors, except for photographers sport lights and first and second layers for electric plating.
226. Sign-boards and accessories for shows excepting current conductors.
227. Sport articles and materials except fishing materials, accessories for commercial fishing, fire-arms, ammunitions, bearings, spools, fixings, fish bait plating and hooks for amateur fishing and rod setting.
228. Sewing-machines for printing-houses and stapling machines for printing-houses, except pedal and motor sewing-machines.
229. Stationery articles such as accessories for desks, office accessories, pencils (except metal rings) pens and pen-holders.
230. Sundials.
231. Pickets and parts of tents.
232. Pipes for smokers.
233. Toys, except the copper necessary for motors and functional parts.
234. Connections or connection ends except connection pieces if :
 - a) the physic and chemical properties of the liquid of gas which flow through the connection or connection entrance render dangerous or impossible the utilization of any other material ;
 - b) the valve is of a type destined to be utilized in air-conditioning or refrigeration systems.
235. Parts of umbrellas and parasols.
236. Insulating bottles and boxes.

237. Handles for valves except packing for sanitary plants.
238. Walking sticks and canes.
239. Small weather vanes.
240. Machines for reducing exercises except current conductors.
241. Fiber-glass except metallic sponges destined to be employed in milk industry, in the industry of preserves or to be employed as filters.
- 2-2. Humidifiers for houses and offices.
243. Flash light cases except contacts.
244. Ball - point pens, except the pieces necessary for the functioning.
245. Domestic articles, except those destined to hotels, restaurants, religious institutions and communities.
246. Indicator and signal plates excluding current conductors.
247. Outboard motors except the pieces necessary for the functioning.
248. Portable electric lanterns such as : lanterns for railways, for miners and for industry except current conductors and plating.
249. Bodies and bottoms of containers in general.
250. Packing tapes except those destined for packing of explosive and other products in which copper is employed in view of its features.

Table „D“

PROHIBITION OF EMPLOYMENT OF THE ZINC AND ITS ALLOYS

A. — *Accessories for baths and lavatories*

1. Bath-stools
2. Bath-trays
3. Curtain-rods
4. Tumbler-holders
5. Mirror holders, except the mirror clips
6. Soap distributors.
7. Soap dishes.
8. Sponge stands
9. Toilet paper stands
10. Tooth-brush stands.
11. Towel stands and towel supports.

B. — *Domestic apparatuses and accessories for the kitchen.*

12. Bottle-openers.
13. Chestnuts roasters.
14. Mustard containers.
15. Cocktail shakers.
16. Cork-screws.
17. Oil cruets and cruet stands.
18. Crumb-brushes.
19. Crumb-trays.
20. Wire-brushes.
21. Sweeping-shovels.
22. Fruit-dishes.
23. Funnels.
24. Small fancy articles, except pot cleaners and soap economizers.
25. House pottery, including containers bowls, tubes and jugs.
26. Nut-crackers.
27. Serviette rings.
28. Table ware.
29. Containers and jugs for beer.
30. Tea-caddies.
31. Tea-pot stands.
32. Forks for toast.
33. Trays.
34. Insulated bottles.
35. Insulated jugs.

C. *Ornaments for clothing and accessories.*

36. Badges.
37. Small pearls and articles made with pearls.
38. Cloth-brushes.
39. Hatstands.
40. Hair-brushes.
41. Fancy jewels, except the screw and spring clasps, split pins, dies, rivets, hooks and other system for fixing.
42. Jewel-cases and boxes except clasps and locks.
43. Rings and chains for keys.
44. Cases for lipsticks.
45. Compacts.
46. Powder boxes, except the clasps and buckles.
47. Razor blade sharpeners.
48. Razor cases.
49. Handles and cases for safety razors.
50. Boxes and razor blade distributors.
51. Shoe-horns.
52. Shoe-racks.
53. Shoe-lasts.
54. Slipper cases.
55. Thimbles.
56. Tie stretchers.
57. Metal thread and tinsels.
58. Trouser stretchers.
59. Watch straps.
60. Bracelet watches.
61. Watch chains.
62. Fancy or ornamental articles for personal or domestic use.

D. — *Garden equipment and accessories*

63. Bird baths.
64. Flower baskets.
65. Ornaments for gardens.
66. Hedge-shears.
67. Reels for pipes.

68. Irrigators and irrigation system for the meadows, except the pipes not exceeding the weight of 140 grams.
69. Supports for plants and flowers, flower-stands.
70. Secateurs.
71. Sun-dials.
72. Trowels.

E. — *Equipment for fireplace and mantelshelves.*

73. Ash-shovels.
74. Bellows.
75. Coal-scuttles.
76. Coal pails.
77. Finishing of wooden pails, for coal.
78. Containers for coal.
79. Coal shovels.
80. Baskets for coal.
81. Tubs for coal.
82. Boxes for coal.
83. Trimmings for mantelshelves.
84. Rims for fireplaces.
85. Plates or draught plates.
86. Fire and spark screens.
87. Firedogs.
88. Fire tongs and fire shovels, and fire tongs holders.
89. Fire lighters.
90. Fire screens.
91. Ferrules.
92. Brushes for fire-places.
93. Plates for small fire-places.
94. Shelves for small fire-places.
95. Wood containers.
96. Trivets.

F. — *Furniture, accessories and fittings usually used for domestic purposes.*

97. Bells and carillons, including call bells.
98. Book-stands.
99. Music-stands.
100. Book-shelves.
101. Candlesticks.
102. Branched candlesticks.
103. Frames for mirrors, pictures, photos, except clasps for mirrors.
104. Hatstands.
105. Supports, pulleys and rope guides for linen.

106. Rods, listels and accessories for tents and door-curtains, except pulleys and rings not exceeding 25 cm. of diameter and the hooks not exceeding 500 grams.
107. Custody box for garments, except the locks.
108. Devices for keeping the doors ajar.
109. Fancy nails.
110. Pots for ornamental plants and flower pots.
111. Furniture and fitting up accessories, except :
 - a) the furniture of office and industrial equipment
 - b) furniture or material for hospitals or for other health services
 - c) furniture or material required for the storage and preparation for alimentary products.
 - d) furniture or material for worship services
 - e) musical instruments.

G. — *Furniture accessories.*

112. Grappling hooks.
113. Mechanism of office classifiers and for bar cupboards.
114. Small castors for furniture.
115. Handles and knobs for doors and cases.
116. Knobs for cupboard doors.
117. Plates for non filigreed locks.
118. Laths and plates.
119. Hinges, except spring hinges for piano and double swing hinges not exceeding 40 × 60mm.
120. Pivots for mirrors.
121. Appliances and ornamental motives.
122. Banisters and listels.
123. Nails for upholsterer.
124. Wall, table and tubular gongs.
125. Supports for hats.
126. Ironing tables, and boards.
127. Shelves for newspapers.
128. Hooks for ornaments.
129. Articles for ornament and ornaments.
130. Chains for paintings.
131. Hooks for paintings.
132. Iron wire for hanging paintings.
133. Pipe stands.
134. Filing cabinets.

- 135. Clasps, laths and trimmings for stairs carpets.
- 136. Classifier for paper, except the locks.
- 137. Telephone directory stands.
- 138. Boxes to transport documents.
- 139. Trays.
- 140. Umbrella stands.
- 141. Pots.
- 142. Bed-warmers.
- 143. Waste paper baskets.
- 144. Work baskets.
- 145. Illuminated advertisements, except transformers, cables and other current conductors.

H. — *Appliances and accessories for the illumination.*

- 146. Illumination articles, including desk lamps, electric light pendants and lampshades, except: wires and the current conductors incorporated in such articles, the burners, the screw and the additional bolts for the fancy finish of the fittings.
- 147. Reflectors, lampshades lamp stands and chains of suspension, except: screw-nuts and additional bolts for the decoration of the connections.
- 148. Ornamental articles and metal articles of ancient imitation.

I. — *Articles for smokers.*

- 149. Table ash-trays.
- 150. Other ash-trays.
- 151. Boxes and cases for cigar and cigarettes, cigarette-cases, except the locks, the clasps and other fittings.
- 152. Small machines for the manufacture of cigarettes.
- 153. Boxes, lids and supports for wax-matches.
- 154. Support for wax-match boxes.
- 155. Pipes cleaners.
- 156. Pipes scrapers.
- 157. Smokers sets.
- 158. Spill holders.

L. — *Sport and open-air games articles.*

- 159. Disks
- 160. Golf-clubs.
- 161. Coiling apparatuses for tennis nets.

M. — *Office articles.*

- 162. Ink pads.
- 163. Blotting paper for ink pads.
- 164. Distributors for gummed tape, labels and gummed paper.
- 165. Drawing pins.
- 166. Eraser holders.
- 167. Loops & clasps for corresp. collectors
- 168. Clasps and cords for classifiers.
- 169. Ink well; and ink-stands.
- 170. Letter clasps.
- 171. Letter openers.
- 172. Clips for paper sheets.
- 173. Paper clasps.
- 174. Paper knives.
- 175. Paper-weights.
- 176. Pen-holders.
- 177. Nibs.
- 178. Pencil holders.
- 179. Pen-knives.
- 180. Boxes for pins.
- 181. Pencil points protectors.
- 182. Assembly and collar for rubber stamps.
- 183. Drawing-pens and scales.
- 184. Boxes for compasses and drawing tools for school uses.
- 185. Screw binders.
- 186. Cases for stamp pads.

N. — *Sundry Articles.*

- 187. Frying-pans sterilizers and pan-holders.
- 188. Cages, bird and domestic animal stands, and chains.
- 189. Ornamental vessels, except clasps and locks.
- 190. Statues and small statues.
- 191. Poles and frames for curtains, except eyelets.

O. — *Non-luminous advertising.*

- 192. Material for sign-boards.

P. — *Agricultural and gardening equipment.*

- 193. Forks.
- 194. Rollers for the garden.
- 195. Racks.
- 196. Water-sprayers, not exceeding 250 grams of weight.

Q. — *Metal fittings and accessories for construction.*

197. Door bells except current conducting parts.
198. Latches.
- a) cylindric, drawn, stamped.
 - b) for blinds
 - c) casted
 - d) elbow shaped
 - e) for wardrobes
 - f) for reversible doors
 - g) for windows fastening
 - h) flat
 - i) collar
 - l) spring
 - m) for wardrobes
- There are excepted the cylinder type drawn or stamped latches up to mm. 25 of width in steel sheets, unprotected:
- a) external size from mm. 50 to mm. 100
 - b) collar sheets, external size from mm. 80 to 100 mm.
199. Flat latches, size mm. 200 × 25.
200. Wall brackets.
201. Chains weighing over grames 400 for each 10 metres.
202. Door thresholds.
203. Coverings for frames and cappings.
204. Edge laths for benches.
205. Appliances for doors, including:
- a) central knobs, diameter 50 mm., round, diameter 50 mm. oval, lenght 70 mm.
 - b) door handles on plates up to mm. 150 × 40.
206. Door knockers.
207. Metal plates for door protections.
208. Protection plates against blows.
209. Name plates.
210. Nunber plates.
211. Post boxes with or without flaps.
212. Laths anti-draught strips.
213. Drawer handles.
214. Expansion joints.
215. Gaskets for door and windows peep-holes, except controls and pulleys.
216. Plates and strips for floor.
217. Laths for glass doors.
218. Grilles.

219. Gutters and parts for drainage.
220. Door handles up to a total lenght of mm. 225 measured without the counter-plate.
221. Door hooks and latches.
222. Selvage of latch locks.
223. Hinges, except for water-closet seats.
224. Hooked hooks.
225. Linings.
226. Panels.
227. Banisters and balustrades.
228. Windows frames, latches and screws.
229. Metallic linings.
230. Protection for step edges.
231. Small poles.
232. Small indicators.
233. Fittings for windows in general, including:
- a) hinges and pins except split pins and collars.
 - b) handles, plates for handles except split pins.
234. Hat-stand supports, except joint and fixing screws.
235. Stanchions for tent rods except the upper part of the cylinder and knurled head screws.
236. Toggles of supports, except toggle split pins.

R. — *Materials, gaskets and accessories for electrical apparatuses.*

237. Containers and lids for electric boilers, pots, coffee filters and iron for electric wafers, other apparatuses for cooking foodstuffs and for heating water.
238. Cases for pipings, joiners for pipings.
239. Pipings, except those incorporated in the machinery.
240. Lids for spring switches.
241. Blades and guards for domestic fans.
242. Lids for switch boxes.
243. Plates for bell buttons, plugs sockets for bells.
244. Searchlights, protection guards and gaskets for electric radiators and reflector stoves.

S. — *Show cases, show stands, fittings and all display parts for shops, window dressing and exhibitions.*

Order No. 171

POWER TO PERFORM NOTARIAL ACTS, ETC.

WHEREAS it is desirable to clarify the powers of the Director of Legal Affairs, Allied Military Government and others to authenticate signatures, administer oaths, take acknowledgments and perform other notarial acts within that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

The Director of Legal Affairs, Allied Military Government, and such other officer or officers of the Department of Legal Affairs, Allied Military Government as may be designated by name by Administrative Order of Allied Military Government are hereby empowered to

- (a) Authenticate Signatures
- (b) Administer Oaths
- (c) Take Acknowledgments
- (d) Exercise the general powers of a Notary Public.

ARTICLE II

Order No. 317 dated 6th February 1947 and Administrative Order No. 64 dated 18th October 1949 are hereby repealed.

ARTICLE III

All authentications, oaths administered and other Notarial acts performed heretofore officially by the officers of the Department of Legal Affairs, Allied Military Government, are hereby ratified and sustained in full force and effect.

ARTICLE IV

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

Dated at TRIESTE, this 29th day of October 1951.

JOHN L. WHITELAW

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

Ref. : LD/A/51/171

Administrative Order No. 66

APPOINTMENT OF NEW PRESIDENT OF THE WATCHING COMMITTEE TO THE „CASSA DI RISPARMIO DELL'ISTRIA“

WHEREAS by Administrative Order No. 19, dated 31 October 1947, Rag. Arturo Martina was appointed President of the Watching Committee to the „Cassa di Risparmio dell'Istria“; and

WHEREAS it is deemed necessary to appoint a new President of said Committee,

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

ORDER:

1. Rag. Adolfo Parenti is hereby appointed President of the Watching Committee to the „Cassa di Risparmio dell'Istria“ in substitution of Rag. Arturo Martina.
2. This Order shall become effective on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 18th day of October 1951.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/51/68

Administrative Order No. 67

EXAMINATIONS FOR PROCURATORE LEGALE FOR 1951

WHEREAS Order No. 102 dated 5 June 1951 provided for the examination for qualifying as Procuratore Legale for the current year and reservation was made for appointment of the Examining Commission,

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

ORDER:

ARTICLE I

EXAMINING COMMISSION

The examining Commission for examination of Procuratore Legale for the current year will be composed as follows :

- EFFECTIVE MEMBERS :** Dr. Antonio JANCHI, Councillor of the Court of Appeal, President.
- Dr. Francesco Saverio SANTONASTASO, Substitute Procuratore di Stato, Member.
- Prof. Agostino ORIGONE, professor of „Diritto Pubblico“, Member.
- Avv. Edoardo SCHLECHTER, Member.
- Avv. Paolo de GRISOGONO, Member.
- SUBSTITUTE MEMBERS :** Dr. Carmelo PALERMO, Councillor of the Court of Appeal, acting as a judge, President.
- Dr. Ennio PELLEGRINI, Procuratore di Stato, Member
- Prof. Rodolfo AMBROSINO, professor of „Diritto Romano“ Member.
- Avv. Andro CLARICI, Member.
- Avv. Guido TIBERINI, Member.
- EFFECTIVE SECRETARIES :** Antonio LELLI, Chief Judicial clerk at the Court of Appeal.
- Mario PERRIA, Chief Secretary at the Procura di-Stato.
- SUBSTITUTE SECRETARIES :** Mario ROMANO, Judicial clerk at the Court of Appeal.

ARTICLE II

EFFECTIVE DATE

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

Dated at TRIESTE, this 20th day of October 1951.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/51/67

Administrative Order No. 68

AUTHORITY TO PERFORM NOTARIAL ACTS ETC.

WHEREAS Order No. 171 dated 29 October 1951 makes provisions for the designation by name of the Director of Legal Affairs and such other officers of the Department of Legal Affairs as I may designate for the purpose of administering oaths, etc. all as provided for in said Order,

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

ORDER:

ARTICLE I

NICHOLAS R. VOORHIS, COLONEL, J.A.G.C., Director of Legal Affairs, Allied Military Government, and J. STEWART REAKES, MAJOR, R.S.F., Legal Officer, Department of Legal Affairs, are hereby empowered to perform the functions set out in Order No. 171 dated 29 October 1951.

ARTICLE II

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

Dated at TRIESTE, this 29th day of October 1951.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/51/69

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