

ALLIED MILITARY GOVERNMENT

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FREE TERRITORY OF TRIESTE



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ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

Order No. 146

FINAL ACCOUNTS AND PROVISIONS FOR THE PAYMENT OF EXPENDITURE NOTES ISSUED BY LOCAL ADMINISTRATIONS

WHEREAS it is deemed advisable to issue provisions concerning final accounts and provisions for the payment of expenditure notes issued by Local Administrations, 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 E. FODEN, O. B. E., Acting Director General, Civil Affairs,

O R D E R :

ARTICLE I

Treasurers of the Province and of the Communes shall render accounts within three months of the termination of the financial period.

If the accounts are not presented within the said time-limit, the Zone President shall order the compilation to be made „ex officio“, charging the relative expenses to the treasurer. The latter shall further be subjected to a fine („sanzione“) of not less than L. 5.000 and not exceeding L. 50.000, the relative amount to be allocated to the Pension Funds of local Government bodies' employees („Casse di previdenza per le pensioni agli impiegati ed ai salariati degli enti locali“).

The Provincial and Communal Administrations shall submit the accounts to three auditors for examination. The auditors shall carry out such examination within the term of one month, and shall discuss and decide on the preliminary approval of the accounts within two months of the date on which the same have been submitted by the treasurer.

If the auditors fail to perform their task within such time-limit, the examination and preliminary approval of the accounts shall be passed to the Zone President, who shall provide therefor through a Commissioner.

The appointment of the auditors shall be governed by the provisions of the Consolidated Text of the Communal and Provincial Law approved by R. D. 4 February 1915, No. 148.

The preliminary approval of the Administration or of the Commissioner shall be notified to the responsible administrators and, if it involves any variations in the „charge“ or „discharge“ side of the accounts, to the treasurer. The notification shall be made through the communal or provincial messenger and shall include an invitation to take knowledge, in the Secretary's Office of the Body concerned and within a term of 30 days, of the accounts and all supporting documents.

The Chief of the Administration, by a notice to be posted for 8 days on the Communal or Provincial notice board and to be published so far as the Provincial Administration is concerned in the Allied Military Government Official Gazette Edition bis, shall inform the public that the accounts have been preliminarily approved and deposited with the Secretary's Office of the Body concerned.

ARTICLE II

Within the term given in the penultimate paragraph of the foregoing Article, the treasurer, administrators and any taxpayer may file, in writing and without any expense, any comments, remarks or claims.

On expiry of the term, the accounts shall be transmitted, with the relative preliminary approval, to the Office of the Zone President without the supporting documents, which, instead, shall be attached to the accounts if comments, remarks or claims have been presented.

The Zone President shall ascertain, in a summary manner and on the grounds of the elements available or which he may obtain from the Administrations, the correctness of the accounts as to the cash results and residues brought forward from the accounts of the preceding financial period, as well as the correct registration of all receipts. He shall further ascertain if the outlays have been kept within the limits, whether original or rectified, of the funds entered in the budget.

ARTICLE III

If the results of the Administration's or Commissioner's preliminary approval are not disputed by the treasurer, the administrators or any tax-payer and are not at variance with the summary ascertainment referred to in the last paragraph of the foregoing Article, the accounts, after three months from the date on which they have been received by the Office of the Zone President, shall be considered as finally approved in accordance with the above mentioned results, except as provided for by the third paragraph of this Article. The preliminary approval of the Administration shall substitute, to all intents and purposes, the decision of „Consiglio di Prefettura“. At the request of the Administration or of the parties concerned, the Zone President shall deliver a declaration to this effect.

In the opposite case, the accounts shall be submitted to the jurisdiction of the „Consiglio di Prefettura“, which may either restrict its judgement to the items which have been the subject of the remarks, comments or claims referred to in the first paragraph of the foregoing Article or of the remarks of the Zone President consequent upon the aforesaid summary ascertainment or extend it to all the accounts.

The Zone President may request, not later than 2 years after presentation of the accounts, the judgment of the „Consiglio di Prefettura“ on the accounts approved in terms of the first paragraph hereof, or on individual items.

The „Consiglio di Prefettura“ shall decide within a maximum term of 3 months.

ARTICLE IV

The decision of the „Consiglio di Prefettura“ shall be notified and published in the manner and within the terms established in the 5th and 6th paragraph of Article I hereof.

Also tax-payers shall be allowed to appeal to the Allied Military Government against the decisions of the „Consiglio di Prefettura“, although they may have failed previously to file any claim with the latter.

If the appeal is filed by a tax-payer, the relative term shall run from the last day of publication of the decision of the „Consiglio di Prefettura“.

ARTICLE V

The accounts of the Province and Communes relating to the 1945 and previous financial years, as preliminarily approved by the respective Administrations and in respect of which no order of suspension („ordinanza interlocutoria“) has been made by the „Consiglio di Prefettura“, shall be deposited for a period of one month with the Secretary's Office of the Body concerned together with the supporting documents, provided the Zone President does not deem fit to submit them to the judgment of the said „Consiglio“. The preliminary approval of the Province or Commune shall be published in the same period of time on the notice board of the respective Administrations. In respect of the accounts of the Provincial Administration, the publication shall also be made in the Allied Military Government Official Gazette Edition bis.

Within the same term as established in the foregoing paragraph treasurers and administrators who may have been designated as responsible may take knowledge of the accounts and documents.

After one month from expiry of the above mentioned term, if no claim has been filed with the Office of the Zone President by the bodies, accountants or administrators who may have been designated as responsible, the accounts, shall be considered as finally approved in accordance with the results of the preliminary approval which, to all intents and purposes, shall have the validity of the decision of the „Consiglio di Prefettura“. At the request of the Administration or of the parties concerned, the Zone President shall issue a declaration to this effect.

In respect of accounts to which the first paragraph of this Article is not applicable, or against which any claim has been filed within the time-limit established in the third paragraph hereof, the modalities set forth in the foregoing Articles shall be applied.

ARTICLE VI

If the treasurers of the Communes, Province and Public Assistance and Charity Institutions have so far failed to transmit the final accounts relating to the financial years from 1945 up to 1948 inclusive, the Zone President shall order the relative compilation to be made „ex officio“ charging the relative expenses to the treasurer concerned.

If the Communes and Province have failed to appoint the auditors for the revision of the final accounts relating to the above mentioned financial years, the Zone Administrative Board shall provide therefor from the proposals (of three names for each auditor) of the Zone President.

The preliminary approval of the final accounts of the Communes, Province and Public Assistance and Charity Institutions relating to the said financial years, if not made by the appropriate Administration within the time-limit established by Article I hereof, shall fall upon the Zone President, who shall provide therefor through a commissioner appointed by him.

ARTICLE VII

The single article of the law 9 April 1931, No. 387, is hereby repealed and substituted by the following :

„ In respect of the final accounts of Communes and of the Province which, after having „been rendered by the treasurers of the respective administrations, have been destroyed, together with the documents relating thereto, as a result of fire, war operations or other fortuitous events, the provisions of articles 31, 32, 33, 34 and 35 of the Consolidated Text approved by D. L. 19 August 1917, No. 1399, shall be applicable“.

ARTICLE VIII

Provincial, communal and syndicates' Administrations („le amministrazioni provinciali, comunali e consorziali“) shall have discretion to direct, at the written request of the creditors, that payment orders be extinguished by the respective treasurers through remittance of the relative amounts into the postal current accounts of the said creditors.

The receipt for the remittance into the current account shall constitute the treasurer's discharging document and the Body's proof of payment („prova liberatoria“).

ARTICLE IX

The provisions of Articles I, II, III, IV, V and VII hereof shall also apply, in so far as they are applicable, to Public Assistance and Charity Institutions.

ARTICLE X

Until the Provincial Administration is re-constituted by election, the appointment of auditors of the Province's accounts shall be within the competence of the Administration Board. The relative names (in groups of three) shall be proposed by the Zone President.

ARTICLE XI

Article 1 of R.D.L. 20 February 1927, No. 257, Articles 308, 309, and 311 of the Consolidated Text 3 March 1934, No. 383, and any other provisions inconsistent with the provisions of this Order are hereby repealed.

ARTICLE XII

This Order shall become effective on the date of its publication in the Official Gazette and its provisions shall be operative until 30 June 1952.

Dated at TRIESTE, this 11th day of September 1951.

JOHN E. FODEN, O. B. E.

Ref. : LD/A/51/129

Acting Director General, Civil Affairs

Order No. 147

NEW CONCESSIONS OF TEMPORARY IMPORTATION

WHEREAS it is deemed advisable to make new concessions of temporary importation that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I. JOHN E. FODEN, O. B. E., Acting Director General, Civil Affairs, in

ORDER:

ARTICLE I

Temporary importation of the following goods is hereby permitted for a period of 6 months and for the purposes hereinafter specified:

Description of goods	Purpose for which temporary importation is allowed	Minimum quantity which may be temporarily imported	Maximum term allowed for re-exportation
1. Timber sawn, raw (greggio), into planks or logs	For the manufacture of cloakstands, chairs and other artisan's products	500 Kilos	1 year
2. Lead, sodium, bromide and ethyl alcohol	For the production of ethylfluid, mixture with tetraethyl lead	100 Kilos of each commodity	6 months
3. Raw or bleached cotton linters and cotton-wool linters, even if in paste-board-shape	For the production of artificial textile fibres with viscose, acetate, cuprammonium and relative finished products (concession valid from 28 April 1951)	100 Kilos	6 months
4. Paper	For the printing of books, periodical publications and other printer's works	100 Kilos	6 months
5. Virgin negative colour films	For taking colour films	5 Kilos	6 months
6. Special synthetic resins (polyvynil chloride)	For use, as insulating material, in the manufacture of electric cables and conductors (concession valid from 12 April 1951)	100 Kilos	1 year

ARTICLE II

Temporary importation is hereby permitted, for exhibition („visionatura“) and for a period of 6 months, of films from Countries granting the same facility in respect of inland-produced films. The temporary importation shall be restricted to one positive copy of each film. The maximum term for which the films may be kept in the Zone shall not exceed 3 months.

ARTICLE III

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, shall be operative from 19 July 1951.

Dated at TRIESTE, this 13th day of September 1951.

JOHN E. FODEN, O. B. E.

Acting Director General, Civil Affairs

Ref.: LD/A/51/134

Order No. 148

NEW CONCESSIONS OF TEMPORARY IMPORTATION AND EXPORTATION

WHEREAS it is deemed advisable to make new concessions of temporary importation and exportation, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN E. FODEN, O. B. E., Acting Director General, Civil Affairs,

ORDER:

ARTICLE I

Temporary importation is hereby permitted, for gratuitous exhibition („visionatura“) of films from Countries granting the same facility in respect of nationally produced films.

The temporary importation shall be restricted to one positive copy of each film.

The maximum term allowed before the relative re-exportation shall not exceed 2 months.

ARTICLE II

The following goods are hereby added to the list of commodities which may be temporarily imported for manufacturing purposes in terms of Table I appended to D.L. 18 December 1913, No. 1453, converted into Law 17 April 1925, No. 473:

DESCRIPTION OF GOODS	Purpose for which temporary importation is allowed	Minimum quantity which may be temporarily imported	Maximum term allowed for re-exportation
1. Raw or bleached cotton linters and cotton-wool linters, even if paste-board-shape	For the manufacture (with cuprammonium, viscose and acetate) of artificial textile fibres and relative finished products	100 Kilos	1 year
2. Cuttings from tanned hides with fur	For the manufacture of furs	25 Kilos	6 months

ARTICLE III

The permanent concessions of temporary importation relating to the following goods and provided for by the undermentioned law provisions are hereby amended and extended as follows :

- a) Sets of bells named „carillons“ (RDL 7 June 1928, No. 1356, converted into Law 3 January 1929, No. 47), to be fitted on alarm-clocks, boxes, toys, cigarette-cases, jewel-cases and other knick-knacks („soprammobili“).

Minimum quantity admitted for temporary importation : No limit.

Maximum term for re-exportation : 6 months.

- b) Cotton yarns, whether mercerized or not, measuring over 20,000 meters per $\frac{1}{2}$ kilo (Order No. 64/1950), for the manufacture of stockings, socks, and knitted garments in general.

Minimum quantity admitted for temporary importation : 50 kilos.

Maximum term for re-exportation : 1 year.

- c) Metal material (RDL 8 March 1925, No. 251, converted into Law 21 March 1926, No. 597, and RDL 4 May 1931, No. 525, converted into Law 18 June 1931, No. 934), for the manufacture of any kind of motor-vehicles, instead of motor-cars only, and of motor-vehicles component parts.

Minimum quantity admitted for temporary importation : No limit.

Maximum term for re-exportation : 2 years.

- d) Scrap copper, brass and bronze (DL 18 December 1931, No. 1453, converted into Law 17 April 1925, No. 473), for smelting and conversion into blocks, plates, rods, wire and diverse works.

Minimum quantity admitted for temporary importation : 100 kilos.

Maximum term for re-exportation : 6 months.

e) Cotton fabrics, or fabrics with a cotton component (DL 18 December 1913, No. 1453, converted into Law 17 April 1925, No. 473), for bleaching, dyeing, mercerizing, printing, water-proofing, dressing and any other finishing operation, such as watering, „goffratura“, glazing, plushing, teaselling, anti-crease treatment, etc.

Minimum quantity admitted for temporary importation : 25 kilos.

Maximum term for re-exportation : 1 year.

f) Silk, artificial fibres or rayon waste (sniafiocco“) fabrics, or mixed fabrics with a silk, artificial fibres or rayon waste („sniafiocco“) content of not less than 12% (DL 18 December 1913, No. 1453, converted into Law 17 April 1925, No. 473), for bleaching, printing, dyeing, pressing, dressing, watering, water-proofing and any other finishing operation, such as „goffratura“, glazing, plushing, teaselling, anti-crease treatment, etc.

Minimum quantity admitted for temporary importation 25 kilos.

Maximum term for re-exportation : 1 year.

ARTICLE IV

Temporary importation of the following goods is hereby permitted up to 31 December 1952 for the purposes hereinafter specified :

DESCRIPTION OF GOODS	Purpose for which temporary importation is allowed	Minimum quantity which may be temporarily imported	Maximum term allowed for re-exportation
1. Silk waste	For maceration, combing and spinning	100 Kilos	6 months
2. Biological calcium citrate (within the annual quota of 2000 tons)	For the production of citric acid	500 Kilos	6 months
3. Iron, steel, copper bronze and brass wire, whether raw, polished, tin or zinc plated	For the production of metal-cloth of any type	100 Kilos	1 year
4. Timber	For the construction of pre-fabricated houses	500 Kilos	6 months

ARTICLE V

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, shall be operative from 19 July 1951.

Dated at TRIESTE, this 13th day of September

JOHN E. FODEN, O. B. E.

Ref. : LD/A/51/135

Acting Director General, Civil Affairs

Order No. 149

EXEMPTION FROM TURNOVER TAX ON TEMPORARY IMPORTATION OF FOREIGN MATERIALS REQUIRED FOR SHIP'S CONSTRUCTION ON ACCOUNT OF FOREIGNERS

WHEREAS it is deemed advisable to exempt from turnover tax those foreign materials which are admitted to temporary importation into that part of the Free Territory of Trieste administered by the British-United States Forces, and are used for ship's constructions, repairs, alterations and conversions on account of foreigners,

NOW, THEREFORE, I, JOHN E. FODEN, O. B. E., Acting Director General, Civil Affairs,

ORDER :

ARTICLE I

The exemption from turnover tax is hereby granted subject to the customs treatment provided for by Decree 10 March 1938, No. 330, as amended, on the temporary importation of any materials, machinery and gear and their component parts as well as equipment, spare parts, etc. which may be needed either for the construction, fitting-out, repairs, alterations and conversions of ships or any other craft carried out in local ship-yards or establishments on order from foreign citizens, or for the manufacture of propelling machinery and engines destined for installation in such ships or craft.

ARTICLE II

Temporary import bills issued in accordance with the procedure laid down in Art. 59 of the Regulations approved by Decree 13 April 1939, No. 1101, for the concession of the exemption from customs duties established by Art. 11 letters (a) and (b) of Decree 10 March 1938, No. 330, as amended by Order No. 350 dated 3 November 1948, shall be considered valid also for the purposes of the foregoing article.

ARTICLE III

The control of the works and materials employed shall be made in accordance with the provisions embodied in the Regulations approved by Decree 13 April 1939, No. 1101.

So far as turnover tax is concerned the temporary import bills shall be discharged by issuing re-exportation bills, and for the other customs duties by issuing bills mod. A. 22.

ARTICLE IV

The provisions hereof shall apply to the products set forth in Article I of this Order admitted for temporary importation, for the purposes of the turnover tax, as from 14 May 1951.

ARTICLE V

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, its provisions shall be operative as from 14 May 1951.

Dated at TRIESTE, this 14th day of September 1951

JOHN E. FODEN, O. B. E.

Acting Director General, Civil Affairs

Ref. : LD/A/51/137

Order No. 150

MANUFACTURE AND SALE OF VINEGAR — AMENDMENT TO ORDER No. 135/1951

WHEREAS it is deemed advisable to amend Article X of Order No. 135 dated 7 August 1951 containing provisions for the manufacture and sale of vinegar in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN E. FODEN, O. B. E., Acting Director General, Civil Affairs,

O R D E R :

ARTICLE I

Article X of Order No. 135 dated 7 August 1951 is hereby substituted by the following :

„ARTICLE X

„This Order shall become effective on 21 September 1951.“

ARTICLE II

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

Dated at TRIESTE, this 14th day of September 1951.

JOHN E. FODEN, O. B. E.

Acting Director General, Civil Affairs

Ref. : LD/A/51/147

Order No. 151

DECLARATION OF PUBLIC UTILITY AND URGENT AND UNDELAYABLE NECESSITY OF THE WORKS RELATING TO THE TROLLEYBUS-LINE FROM TRIESTE TO MUGGIA

WHEREAS the works relating to the trolleybus-line from Trieste to Muggia are deemed to be of public utility, urgent and undelayable,

NOW, THEREFORE, I, JOHN E. FODEN, O. B. E., Acting Director General, Civil Affairs,

ORDER:

The works relating to the trolleybus-line from Trieste to Muggia as shown in the general plan annexed to this Order, are hereby declared to be of public utility, urgent and undelayable in terms of and for the purposes of the law 25 June 1865, No. 2359, as amended.

ARTICLE II

The expropriation proceedings and the works shall begin within 90 days from the date of publication of this Order and shall be completed by 30 June 1952.

ARTICLE III

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

ARTICLE IV

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

Dated at TRIESTE, this 17th day of September 1951.

JOHN E. FODEN, O. B. E.

Acting Director General, Civil Affairs

Ref. : LD/A/51/149

Notice No. 40

EXAMINATIONS TO QUALIFY AS „UFFICIALE ESATTORIALE“

The Department of Finance, Allied Military Government, hereby notify that for the year 1951 examinations to qualify as „Ufficiale Esattoriale“, referred to in Order No. 79 of 12 May 1951, will be held in November 1951.

Dated at TRIESTE, this 13th day of September 1951.

L. R. BATTENSBY

Chief

Department of Finance

Ref. : LD/C/51/36

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