

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. 29

PROVISIONS FOR THE SALVAGE OF WRECKED MERCHANT SHIPS ADDITION TO ORDER No. 126/1950

WHEREAS it is deemed advisable to make certain additions to Order No. 126 dated 24 June 1950 concerning provisions for the salvage of wrecked merchant ships in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

The time-limit for the filing of applications by owners of ships or other craft of not more than 100 (one hundred) tons gross aiming to obtain the repair compensation foreseen in Article 1 of Order No. 126 dated 24 June 1950, is fixed at 31st March 1951.

ARTICLE II

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

Dated at TRIESTE, this 6th day of February 1951.

CHARLES C. BLANCHARD

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/51/9

Order No. 30

ASSIGNMENT TO THE COMMERCIAL MANAGEMENT OF THE „CASSA UNICA“ FOR FAMILY ALLOWANCES OF THE PERSONNEL EMPLOYED IN RAILWAYMEN MESSES

WHEREAS a „Cassa Unica“ for family allowances was constituted by virtue of the law 6 August 1940, No. 1278; and

WHEREAS it is considered advisable to ensure the payment of family allowances to the personnel employed by the Railwaymen messes, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U. S. Army,
Director General, Civil Affairs,

ORDER :

ARTICLE I

The Railwaymen messes shall be assigned to the commercial management of the „Cassa Unica“ for family allowances, for the purposes of application of the provisions governing said allowances with respect to the personnel employed and directly paid by said messes.

ARTICLE II

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

TRIESTE, this 8th day of February 1951.

CHARLES C. BLANCHARD

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

Ref. : LD/A/51/17

Order No. 31

AMENDMENT TO ORDER No. 298/1948 PROVISIONS FOR COOPERATIVE SOCIETIES

WHEREAS it is considered advisable to amend certain provisions for Cooperative Societies, contained in Order No. 298, dated 15 October 1948, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE I, CHARLES C. BLANCHARD, Brigadier General U.S. Army,
Director General, Civil Affairs,

ORDER :

ARTICLE I

Section 2, Article III, of Order No. 298, dated 15 October 1948, is hereby substituted by the following :

„Section 2. — Extraordinary inspections shall be ordered by the Department of Labour and shall be carried out by officials of that Department or by other officials expressly delegated by said Department“.

ARTICLE II

The following Sections are hereby added to Article III of Order No. 298 :

„Section 3. — A report on the inspections ordered and on the results thereof shall be made at the next meeting of the Territorial Commission for Cooperative Societies.

Section 4. — For the expenses relating to ordinary inspections Cooperative Societies shall pay a contribution proportionate to the number of their members and to the capital paid in at the rate and with the procedure which will be established by Allied Military Government.

ARTICLE III

Article VI of Order No. 298 is hereby substituted by the following :

„Section 1. — In the event of any serious irregularity being ascertained the Department of Labour may order the society, within one month from receipt of the record and upon examining the case, to correct the irregularity within a given time-limit.

Section 2. — If the society fails to comply, within the fixed time-limit, with any order given under Section 1 of this Article, the Department of Labour may upon hearing the Territorial Commission for Cooperative Societies, order the society in question to be cancelled from the Prefect's Register and from the General Index Records, as well as to lose its rights to any of the benefits provided for by law, provided that no reasons exist for the application of the provisions contained in R.D.L. 30 December 1926, No. 2288 converted into Law 15 December 1927, No. 2499, in R.D.L. 11 December 1930, No. 1882, converted into Law 4 June 1931, No. 998, and in Articles 2543, 2544 and 2545 of the Civil Code.

Section 3. — The provisions contained in the preceding section, including the nomination of the Commissaries, shall be made exclusively by the Department of Labour or in the case of Cooperative Societies whose particular activities are of interest of other Departments of the Allied Military Government, in agreement with the aforesaid Departments.

ARTICLE IV

Section 1, Article XIV, of Order No. 298 is hereby substituted by the following :

„Section 1. — The Territorial Commission shall give its opinion on the following matters :

- a) on appeals to the Department of Labour against decisions of the Office of the Zone President in conformity with the regulations approved by R.D. 12 February 1911, No. 278, and with this Order ;
- b) on the constitution, recognition and dissolution of „Consorti“ of Cooperative Societies for public contracts mentioned in the Law 25 June 1909, No. 432, and of „Consorti“ of Cooperative Societies of a different nature mentioned in Article X of this Order ;
- c) on all matters for which laws and regulations prescribe the opinion of the Commission, or for which the said opinion is requested by the Chief, Department of Labour ;
- d) on requests for juridical recognition of Federations of Cooperative Societies.

ARTICLE V

Article XIX of Order No. 298 is hereby substituted by the following :

„Section 1. — Cooperative Societies existing at present shall comply with the provisions contained in Articles XVI, XVII, XVIII, within 30 June 1951 ; should they fail to do so they shall be barred from the benefits provided for by the laws in force.

Section 2. — The provisions contained in the above mentioned Articles shall not apply to cases otherwise governed by special laws.

ARTICLE VI

The inscription into the Prefect's Register shall be requested by the Cooperative Societies obliged to do so, in terms of Order No. 298, dated 15 October 1948, within three months from their constitution, and by those Cooperative Societies existing on the effective date of this Order not later than 30 June 1951.

ARTICLE VII

Cooperative Societies not complying with the provisions contained in the foregoing Articles shall be barred from enjoying any fiscal privileges or privileges of any other kind so long as they do not comply with said provisions.

ARTICLE VIII

The decisions relating to the adjustments specified in Article V as well as to other modifications, if any, thereby made to the deed of constitution, may, as an exception to the provisions of Articles 2365 and 2375, second paragraph, Civil Code, be taken with the procedure and with the majorities of the ordinary meetings set forth by the law or by the deed of constitution.

ARTICLE IX

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

Dated at TRIESTE, this 10th day of February 1951.

CHARLES C. BLANCHARD

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/50/137

Order No. 32

REPEAL OF THE LAW 22 JANUARY 1934, No. 401 AMENDING ARTICLE 10 OF THE R.D.L. 13 NOVEMBER 1924, No. 1825 CONCERNING CONTRACTS OF PRIVATE EMPLOYMENT

WHEREAS it is deemed advisable to amend the provisions governing the indemnity payable upon termination of a contract of private employment in that part of the Free Territory of Trieste administered by the British United States Forces,

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U. S. Army, Director General, Civil Affairs,

O R D E R :

ARTICLE I

The Law 22 January 1934 No. 401, amending Article 10 of the Royal Decree Law 13 November 1924, No. 1825, concerning contracts of private employment is repealed.

ARTICLE II

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

Dated at TRIESTE, this 10th day of February 1951.

CHARLES C. BLANCHARD

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/51/1

Order No. 33

PROVISIONS CONCERNING THE IMPORTATION AND THE TRANSIT OF PLANTS, SEEDS, FRUITS, VEGETABLES AND GREENS IN GENERAL — AMENDMENT TO ORDER

No. 232/49

WHEREAS it is deemed necessary to amend Order No. 232 dated 23 December 1949 containing provisions concerning the importation and the transit of plants, seeds, fruits, vegetables and greens in general in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

Article VIII of Order No. 232 dated 23 December 1949 is hereby cancelled and substituted by the following :

„ARTICLE VIII

„In cases of importation determined necessary for the Zone's economy the foregoing provisions shall not be applicable provided such importations are authorized in each case by the Agriculture and Fisheries Office, Allied Military Government : the said office may issue instructions establishing further regulations and limitations for the implementation of the foregoing provisions.“

ARTICLE II

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

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

CHARLES C. BLANCHARD

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/50/268

Order No. 34

NEW ADDITIONS TO THE TEMPORARY RULES FOR THE FIRST APPLICATION OF THE NEW CUSTOMS TARIFF, AS APPROVED BY ORDER No. 183/1950, AND AMENDMENTS TO THE PRELIMINARY PROVISIONS OF THE SAID TARIFF

WHEREAS it is deemed advisable to make new additions to the temporary rules for the first application of the new Customs Tariff, as approved by Order No. 183/1950, and to amend the preliminary provisions of the said Tariff, 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, CHARLES C. BLANCHARD, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

The following amendments and additions are hereby made to the Table referred to in Article III, paragraph (b), of Order No. 183 dated 21 September 1950:

Number and letter of the tariff	DESCRIPTION OF GOODS	„Ad valorem“ duty
70 a 83	Dates Vanilla	15% 20% subject to a minimum of L. 800 per kilo, net weight
ex 130	Melted pork fat (lard), regardless of its consistency, including liquid lard (lard oil). Rancid or otherwise damaged lard, unfit for alimentation and destined for the soap industry may be admitted against payment of a 5% „ad valorem“ duty subject to observance of the rules and conditions which will be established by the Department of Finance.	
197	Fresh grape wines:	
ex a	Champagne in bottles	40%
200	Brandies:	
ex a	Cognac and armagnacs in bottles	50%

Number and letter of the tariff	DESCRIPTION OF GOODS	„Ad valorem“ duty
ex 202	Bottled liqueurs, alcoholic drinks and preparations neither named nor included in other items	65%
341	Potassium nitrate	10%
595	Printed books, including illustrated ones :	
b	Bound books :	
	2) with cardboard cover, including those fully covered with paper or cloth :	
	α) in Italian	11%
	β) in other languages	exempt
ex 670	Cotton textile products, pure and of similar types („assimilati“), smooth, not mercerized :	
a	raw textile products :	
	Raw, smooth cotton textile products (cambric, nanzook, muslin) destined for embroidery, may be admitted against payment of a 5% „ad valorem“ duty, subject to observance of the rules and conditions, and within the annual quota, which will be established by the Department of Finance.	
ex 904	Iron or steel barrels, drums, casks, cans, boxes and similar containers for transportation or packing, neither named nor included in other items.	
	Iron containers (cans and drums) already used for transportation of bituminous substances and the like and therefore no longer fit for use as containers, may be admitted, if destined for firms carrying out the industry of regeneration of iron plates, against payment of a 5% „ad valorem“ duty subject to their being presented to the Customs in , or being split (under Customs control) into, pieces (staves and bottoms) having no dimension in excess of 195 cm.	

ARTICLE II

The last paragraph of Art. 17 of the preliminary provisions of the General Tariff of import duties, as implemented in this Zone by Order No. 176, dated 19 September 1950, is hereby repealed and substituted by the following :

„The value of inner and outer containers as well as that of any kind of packing not liable to the respective customs duty shall be included in the taxable value of the goods. However, the value of containers which, according to commercial usages, are normally returned to the sender and as such are admitted in terms of R.D. 18 December 1913, No. 1453, as converted into law 17 April 1925, No. 473, for temporary importation in order to be emptied shall be added to the taxable value of the goods contained exclusively when the respective containers are invoiced for final cession or for some other reason are not re-exported“.

ARTICLE III

Sections (a) and (e), in 2nd paragraph of Article 37 of the preliminary provisions of the General Tariff of import duties, as implemented in the Zone by Order No. 176, dated 19 September 1950, are hereby repealed and substituted by the following :

(a) For each ton gross of any of the goods included in the following items and sub-items of the General Tariff of Customs duties :

55, 56, 58, 71, 117, 118, 123-a-1), 125-d, 125-e, 125-f, 127-a, 128, 129-a, 139-i, 152, 194-a, 194-c, 205, 207, 208, 209, 210, 212, 218, 219, 221-a, 222, 223, 224, 225, 227, 228, 229, 230, 231, 232, 233, 234-a, 235, 236, 237, 238, 239, 240, -a 241, 243, 244, 245, 246, 247, 248, 249, 250, 253, 254, 255, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 269, 270, 275, 276, 277-a, 278, 312, 313, 337-l, 337-m, 345-l, 349, 388-bis, 388-ter, 405, 465, 466, 467, 468, 469, 470, 524, 526, 527-a, (esclusi i pali) 528-a, (esclusi i pali) 529-a, 530, 531, 532, 533-a-2), 550-c, 787, 788, 789, 790, 791-a-1), 792-a, 803-a-1), 806, 807, 808, 809-a, 809-b, 809-c, 810-a, 810-b, 810-c, 811-a, 811-b, 811-c, 829, 930, 869, 875, 877, 878, 879-a, 879-b-1), 880-a-1), 880-a-2), 880-b-1), 880-b-2), 881-a-1), 881-a-2), 881-b-1), 881-b-2), 882-a-1), 882-a-2), 883-a-1), 883-a-2), 884-a-1), 884-a-2), 885-a, 885-b, 889, 890, 891-a-1) alfa, 891-a-2) alfa, 1322-a-1), 1325-a, 1325-b-1) ;

(e) For each ton of „Non concentrated fresh grape musts“ (item 196) and of „Fresh grape wines, others“ (item 197-c) in barrels, demijohns or tank-waggons.“

ARTICLE IV

This Order shall come into force on the date of its publication in the Official Gazette and, pursuant to administrative provisions issued, it shall be operative as from 1st December 1950.

Dated at TRIESTE, this 16th day of February 1951.

CHARLES C. BLANCHARD
Brigadier General U.S. Army
Director General, Civil Affairs

Ref. : LD/A/50/259

Order No. 35

SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX FOR 1951 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

WHEREAS it is deemed advisable to issue special provisions concerning the payment of the turnover tax for 1951 on certain categories of receipts, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“);

*NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U. S. Army,
Director General, Civil Affairs,*

ORDER :

PART I

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

ARTICLE I

The tax due by the individuals or firms hereinafter specified shall be paid to the appropriate Registry Office under a lump-sum agreement („in abbonamento“) and on the basis of the aggregate turnover in 1950 as declared by taxpayers, in accordance with the provisions of the following Articles of this Order :

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

LICENSED PREMISES

ARTICLE II

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

- hotels and boarding-houses, for all services rendered excluding board and lodging supplied by private individuals ;
- cafes and bars, including accessories (billiard-rooms, gambling-rooms, etc.) ;
- beer, ice-cream and bottled-liquors shops ;

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

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

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

For premises where performances, concerts and other entertainments liable to state duty are given, the tax shall be assessed, in accordance with the provisions of this Part of the present Order, on the basis of the aggregate turnover of the business, less receipts derived from the said entertainments for which the tax has been paid together with State duties in terms of articles 47 and 58, last paragraph, of the Regulations issued for the implementation of Law 19 June 1940, n. 762.

TRAVELLING ARTISANS

ARTICLE III

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

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

ARTISANS

ARTICLE IV

The turnover tax shall be paid in accordance with the provisions of Article I hereof by all artisans rendering retail services to the public regardless of the category to which they belong for the purpose of the Income Tax (barbers, hairdressers, manicurists, chiripcdists, tailors, dress-makers, smiths, cart-wrights, shoemakers, tinkers, glass-makers, glaziers, farriers, joiners, gold-

smiths and watch-makers for their own repair works-shops ; mechanics and managers of engineering works ; photographers, dye-works, laundries, ironing-shops ; furriers and milliners, for their own work-shops so far as concerns repairs and works on order ; mills, for the grinding of cereals on behalf of third persons ; oil-pressing works, for the pressing of olives on behalf of third persons ; bakeries, for the baking of bread and other food on behalf of third persons ; industries engaged in the threshing and drying of cereals, pressing of fodder and motor-ploughing on behalf of third persons ; printing-houses, etc., both if labour only or if labour and materials are supplied).

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

Retail services rendered under a written contract shall be excluded from the „abbonamento“ and the tax shall be paid in the normal manner.

From the latter shall equally be excluded any processing or repair of goods or products which are manufactured or traded by the individual or firm requesting such services ; in these cases the tax shall be paid on the basis of the invoice covering the services rendered under observance of articles 16 and 17 of the Regulations approved by R. D. 26 January 1940, n. 10.

PROFESSIONAL MEN

ARTICLE V

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

TRANSPORT OF PERSONS BY TAXI-CABS OR HIRE VEHICLES

ARTICLE VI

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

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

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

FORWARDING AGENTS, TOURIST OFFICES, ETC.

ARTICLE VII

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

ARTICLE VIII

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

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

ARTICLE IX

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

The payment by the above forwarding agents and tourist offices of the amounts due to the operators of the said means of conveyance is not liable to taxation; for control purposes, however, such payment shall be shown on an appropriate document drawn up in two copies and liable to the ordinary stamp duty as established by Article 52 of Tariff „A“ appended to R.D. 30 December 1923, n. 3268, as subsequently amended.

For transportation tickets valid for authorized public autobus lines or for sea, lake, river and air services, forwarding agents and Tourist Offices shall enter into the declaration referred to in Article XV hereof only such receipts as are derived from this particular activity, while the firms operating such services shall pay the turnover tax, in accordance with the provisions of Article 46, second paragraph, of the Regulations approved by R.D. 26 January 1940, n. 10. Receipts derived from the sale of travel tickets through third parties shall be similarly entered.

ARTICLE X

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

SALES TO THE PUBLIC

ARTICLE XI

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

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

Sales and supplies made under a written contract shall be excluded from the „abbonamento“ and the tax shall be paid in the normal manner.

ARTICLE XII

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

ARTICLE XIII

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

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

ARTICLE XIV

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

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

DECLARATION — ASSESSMENT OF THE TAX — PAYMENT

ARTICLE XV

Individuals or firms, who, under the provisions of this Order, are obliged to pay the tax under lump-sum agreement at rates proportioned to their turnover, shall file — for the purpose of the assessment of the tax for 1951 — with the appropriate Registry Office and not later than the month of February 1951, a declaration giving the location of the business, its nature and the aggregate turnover in the year 1950.

For tax-payers who have started business in the course of 1950 or, anyhow, who have not carried on business all the year-round, only the turnover achieved during the period of actual activity shall be taken as basis for the assessment of the tax for 1950, whereas for the assessment of the tax for 1951, the turnover shall be calculated in proportion to that of 1950 for a full year's period.

Tax-payers who started business in the course of 1951 shall file the declaration referred to in the first paragraph hereof within two months of the commencement of their activity and shall give in the same the turnover which they estimate to achieve during the remaining period of the year ; on the basis of the relative amount, the Registry Office shall provisionally assess and collect the tax. Within the month of February 1952 the parties concerned shall declare the turnover actually achieved in 1951, on the basis of which the tax for the year 1951 shall be finally assessed.

In case of seasonal activities (threshing and drying of cereals, pressing of fodder, motor-ploughing on behalf of third persons ; bathing establishments ; olive-pressing on behalf of third persons, etc.) tax-payers shall declare within one month of the commencement of their activities the estimated turnover of the season, on the basis of which the Registry Office shall provisionally assess and collect the relative tax. Within one month of the cessation of the seasonal activity, such tax-payers shall file the declaration of the actual turnover achieved during the season and the office shall assess the final tax on the declared amount.

ARTICLE XVI

On the basis of the declaration presented in terms of the first paragraph of Article XV hereof, the Registry Office shall assess the tax for 1951 in conformity with Article X of General Order No. 90, dated 24 January 1947, and shall make the relative entry into their books, notifying it to the tax-payer with the request to pay the relative amount by the instalments and within the time-limits established by Article XVII hereof.

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

ARTICLE XVII

The tax assessed in accordance with the foregoing Article shall be paid through the postal current-account service. The relative amount shall be directly paid into the postal current-account of the appropriate Registry Office in four quarterly instalments falling due on the last day of the months of March, June, September and December 1951.

Where the tax does not exceed Lire 1000.—, the whole amount shall be paid in a single instalment within the month of March 1951.

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

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

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

The tax assessed on the basis of the tax-payer's declaration for the purpose of the assessment of the 1950 rate in the cases referred to in the second paragraph of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1951 ; but the supplementary tax due for the same reason following the acceptance of the rectification shall be paid in the manner and within the time-limit established by the third paragraph of this Article.

The tax assessed on the basis of the tax-payer's declaration presented in February 1952 for the purpose of the assessment of the rate for 1951, in the case referred to in the penultimate paragraph of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1952 ; the supplementary tax due for the same reason following the accepted rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

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

PART II

POLICE, FIRMS AND FACTORY MESSES AND CANTEENS

ARTICLE XVIII

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

In respect of messes operated in Communes with population

not exceeding 5.000 inhabitants	Lire 1.000
from 5.001 up to 50.000	Lire 3.000
from 50.001 up to 500.000	Lire 6.000

For meals served in firm or factory messes, refectories and restaurants directly operated by the firm or factory, as well as for meals served in messes, refectories and restaurants operated by any Offices or Bodies, including free education and popular recreation centers, the turnover tax due by each mess shall be paid at the following fixed rates :

In respect of firms and factories, offices, other bodies, etc., with a total number of workers (employees, manual workers, associates, etc.) not exceeding

50	Lire 1.000
from 51 up to 100	" 2.000
from 101 up to 500	" 4.000
from 501 up to 1.000	" 8.000
from 1.001 up to 5.000	" 12.000
from 5.001 up tp 10.000	" 16.000
over 10.000	" 20.000

ARTICLE XIX

In respect of sales and distributions made by canteens directly operated by Headquarters of Police Bodies, the turnover tax due for each canteen shall be paid at the following fixed rates :

In respect of canteens operated in Communes with a population

not exceeding 5.000 inhabitants	Lire	2.000
from 5.001 up to 50.000	„	5.000
from 50.001 up to 500.000	„	10.000

For sales and distributions made by canteens directly operated by a firm or factory as well as by canteens operated by any Offices or Bodies, including free education and popular recreation centers, the turnover tax due for each canteen shall be paid at the following fixed rates :

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

	up to	50	Lire	4.000
from	51 up to	100	„	8.000
from	101 up to	500	„	14.000
from	501 up to	1.000	„	24.000
from	1.001 up to	5.000	„	32.000
from	5.001 up to	10.000	„	40.000
over	10.000		„	50.000

ARTICLE XX

For the purposes of the assessment of the fixed rates of tax established by Articles XVIII and XIX hereof, the parties concerned shall file with the appropriate Registry Office within February 1951 a declaration giving the particulars necessary for determining the rate to be applied (name of the Body or Firm, population of the Commune where the mess or canteen is located, number of workers employed, etc.).

The tax shall be paid through the postal current-account service directly into the Account Current of the Registry Office. If the fixed rate of tax does not exceed Lire 2.000. —, the payment shall be made on or before, 31 March 1951, by a single instalment ; if the fixed rate exceeds the said amount, the payment may be made by two equal instalments falling due on 31 March and 31 July 1951.

ARTICLE XXI

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

PART III

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

ARTICLE XXII

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

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

ARTICLE XXIII

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

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

ARTICLE XXIV

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

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

If the commodity is purchased from producers in the place of production, the tax shall be paid by the purchaser on the basis of an invoice or of another equivalent document to be made out by him in accordance with Article 35 of the Regulations approved by R.D. 26 January 1940, n. 10.

The purchaser, however, may pay the tax also on the basis of an appropriate register into which he shall enter daily the quantities of the products purchased, subdivided according to category, with the name and address of the vendor and the purchase price; by Monday of every week the partial totals of purchases made on each day of the previous week shall be recapitulated and on the resulting grand total the tax shall be paid in accordance with Article 7 of Order No. 106 dated 13 May 1949. The said register shall be presented, before use, to the appropriate Registry Office for the formalities provided for by Article 112 of the Regulations approved by R. D. 26 January 1940, No. 10.

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

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

ARTICLE XXV

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

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

PART IV

ASSOCIATION FOR MUTUAL CATTLE INSURANCE

ARTICLE XXVI

The tax on premiums received by associations for mutual cattle insurance in respect of cattle insured in 1951 shall be paid at the fixed rate of Lire 15. — for each head of cattle registered for insurance in the said year.

The tax shall be paid in cash („in modo virtuale“) to the Registry Office on the basis of the declaration which the said associations are obliged to present by the 31 January 1952.

PART V

BEER

ARTICLE XXVII

On inland produced beer the turnover tax shall be paid once only by the producer at the rate of 5.50%, under lump-sum agreement, to the appropriate Registry Office. The payment shall be made in accordance with the provisions of Titolo XXV of the Regulations approved by R.D. 26 January 1940, No. 10, in relation to the quantities produced in the year and on the basis of the selling price applied to the wholesalers.

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

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

ARTICLE XXVIII

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

PART VI

COFFEE AND COFFEE SUBSTITUTES — TEA — MATÉ

ARTICLE XXIX

The turnover tax on the products hereinafter specified shall be paid once only at the under mentioned rates and shall be assessed and collected by the Customs on clearance of the products, on the basis of the import value calculated in accordance with Article 18 of Law 19 June 1940, No. 762.

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

Item of Tariff 79 — Coffee

Item of Tariff 185 — Coffee substitutes.

B) Tea and Maté: 13%

Item of Tariff 80 — Tea

Item of Tariff 81 — Maté.

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

ARTICLE XXX

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

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

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

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

PART VII

FERTILIZERS AND ANTI-CRYPTOGRAM PRODUCTS

ARTICLE XXXI

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

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

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

ARTICLE XXXII

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

FERTILIZERS :

(a) nitrogen fertilizers :

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

(b) Phosphate fertilizers :

mineral superphosphate ; organic phosphate with a nitrogen content not exceeding 3% ; Thomas slags ; phosphorites (crushed mineral phosphate).

(c) Potassium fertilizers :

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

ANTI CRYPTOGRAM PRODUCTS:

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

ARTICLE XXXIII

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

PART VIII

PETROLEUM PRODUCTS, FUELS AND LUBRICANTS

ARTICLE XXXIV

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

(a) MINERAL FUEL OILS : 7.70%

Item of Tariff 271 statistics 696	— petrol
Item of Tariff 271 statistics 697	— mineral turpentine
Item of Tariff 271 statistics 698, 699, 700, 701	— kerosene and gas-oil
Item of Tariff 271 statistics 693, 695, 706, 708	— natural crude petroleum oils and residue from processing of mineral oils (combustible oils), excluding those destined for processing and those for direct use as fuel in boilers and furnaces.

(b) MINERAL FUEL OILS :

imported from abroad :	3.50%
of domestic production :	4%
Item of Tariff 271 statistics 692, 704, 705	— natural crude petroleum oils and residue from the processing of mineral oils to be directly used in boilers and furnaces.

(c) LUBRICATING MINERAL OILS : 9%

Item of Tariff 271 statistics 702 and 703.	
If such products are destined for internal consumption of refineries and coast establishments („stabilimenti costieri“) the tax shall be due at the rate of 2%.	

ARTICLE XXXV

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

- (a) **for mineral fuel oils :** on the full price of the bare merchandise as shown by the price-list and established for sale to the public, with the exclusion of any increase or reduction of such price.

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

- (b) **for mineral lubricating oils :** on the average price of Lire 240. — per kilo (two hundred and forty).

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

ARTICLE XXXVI

The tax payable under the foregoing Article shall be paid :

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

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

ARTICLE XXXVII

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

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

ARTICLE XXXVIII

The rates established by Article XXXIV hereof shall be inclusive of the tax due for any commercial transactions (including retail sale) relating to the products enumerated therein, irrespective of whether such transactions precede or follow the clearance or legitimation of

the goods ; sales made in shops dealing with miscellaneous commodities (grocers' shops, dye-stuffs shops, etc.) shall be excluded, however, from the application of the taxation rules embodied in this Part of the present Order.

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

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

ARTICLE XXXIX

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

PART IX

PIT FUELS

ARTICLE XL

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

(a) Imported pit fuels : 5.50% :

Pit coal and other natural pit fuels : coke.

(b) National pit fuels : 4%

Pit coal and other natural pit fuels.

The said rates shall be applied as follows :

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

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

- (2) In respect of sales made by local producers : on the aggregate price debited to the buyer.

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

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

ARTICLE XLI

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

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

ARTICLE XLII

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

PART X

PROPRIETARY MEDICINES

ARTICLE XLIII

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

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

ARTICLE XLIV

For the purpose of the foregoing Article, any person entrusting other manufacturers with the preparation or processing of proprietary medicines, or performing only the final operations necessary to put the said medicines into trade, shall also be considered to be a manufacturer or producer.

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

ARTICLE XLV

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

ARTICLE XLVI

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

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

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

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

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

ARTICLE XLVII

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

ARTICLE XLVIII

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

- a) that the delivery or forwarding of the samples be made together with an accompanying note or list, giving precise details to identify the samples, and in particular the name, series or category numbers and quantity of the products, without any indication, however, of their price or value;

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

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

PART XI

COD AND STOCKFISH

ARTICLE XLIX

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

ARTICLE L

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

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

PART XII

SUGAR

ARTICLE LI

Except as provided for by Article LIV hereof, the turnover tax on sugar trading shall be paid once only at the following rates :

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

ARTICLE LII

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

- 1) in respect of home produced sugar :
by the producer upon sale of the product to any buyer, on the basis of the aggregate selling price, in the normal manner and within the normal time-limits ;
- 2) in respect of sugar of foreign origin :
„in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE LIII

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

ARTICLE LIV

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

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

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

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

The processing industrialist exceptionally selling purchased or imported sugar under payment of the turnover tax established by this Article, shall pay the tax on the sugar sold at the rate of 3% on the price quoted to the purchaser. The same rate of tax shall be paid when the processing industrialist carries on the retail sale of sugar in its own shops (open to the public), such tax to be in addition to that payable under lump-sum agreement („in abbonamento“) on retail sales, in accordance with standing regulations.

PART XIII

SPICES

ARTICLE LV

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

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

ARTICLE LVI

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

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

PART XIV

METHANE GAS

ARTICLE LVII

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

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

ARTICLE LVIII

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

PART XV

FRESH YEAST FOR BREAD - MAKING

ARTICLE LIX

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

ARTICLE LX

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

Within the first 5 days of each month the manufacturer shall liquidate the tax due on the aggregate amount of the sales made, as resulting from the aforesaid register, by paying it directly into the postal-current account of the competent Registry Office.

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

ARTICLE LXI

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

ARTICLE LXII

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

PART XVI

PROPANE AND BUTANE GAS AND RELATIVE MIXTURES

ARTICLE LXIII

Trading in melted commercial propane and butane gas and relative mixtures (Customs item 272) shall be subject to turnover tax at the rate of 21%. The tax shall be due once only and shall be paid as follows :

- (a) gas of domestic production : by refineries upon sale of the product to any person or firm, on the basis of the aggregate selling price, in the normal manner and time-limits ;
- (b) gas coming from abroad : „in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE LXIV

The tax paid in accordance with the foregoing Article is inclusive of that due for transactions relating to propane and butane gas and their mixtures subsequent to the relative sale by the refineries or to importation, including the retail sale, and shall also absorb the tax relating to subsequent transactions relating to stocks held on 31 December 1950 by „manufacturers of mixtures“, concessionaires and retailers. However, the tax already paid in respect of the latter transactions, may not be refunded.

PART XVII

GENERAL PROVISIONS

ARTICLE LXV

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

ARTICLE LXVI

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 1st January up to 31st December 1951.

Dated at TRIESTE, this 16th day of February 1951.

CHARLES C. BLANCHARD
Brigadier General U. S. Army
Director General, Civil Affairs

Ref. : LD/A/51/20

Order No. 36

PROVISIONS CONCERNING THE ISSUANCE OF SHARES AND DEBENTURES

WHEREAS it is deemed advisable to issue provisions concerning the issuance of shares and debentures in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U.S. Army, Director General, Civil Affairs.

ORDER:

ARTICLE I

Up to 30 June 1952, the establishment of companies with a capital of more than 250 million lire shall be subject to the prior authorization of the Department of Finance in agreement with the Department of Production and of Commerce.

Non-gratuitous capital increases and the issuance of debentures by said Companies, although decided on, or to be carried out, by stages after the effective date of this Order, exceeding the aggregate amount of 250 million lire, shall likewise be subject to the above mentioned authorization.

The provisions of R.D.L. 17 July 1937, No. 1400, as amended, concerning the safeguard of savings and the discipline of credit-granting shall retain their full validity.

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions issued, its provisions shall be operative as from 20 January 1951.

Dated at TRIESTE, this 16th day of February 1951.

CHARLES C. BLANCHARD
Brigadier General U. S. Army
Director General, Civil Affairs

Ref. : LD/A/51/24

Order No. 37

NEW CONCESSIONS OF TEMPORARY IMPORTATIONS

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

NOW, THEREFORE, I, CHARLES C. BLANCHARD, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

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

DESCRIPTION OF GOODS	Purpose for which temporary importation is allowed	Minimum quantity which may be imported	Maximum term allowed for re-exportation
1. Bracelets	to be completed with stones of various colours or the „strass“ type	No. 100	6 months
2. Cuttings from knitted goods of cotton or cotton mixed with artificial fibres, from cotton waste and artificial silk.	To be converted into yarns	50 kilos	6 months
3. Corozo and dum palm seeds	For the manufacture of buttons (concession valid from 4 Oct. 1950)	100 kilos	1 year

ARTICLE II

The concession of temporary importation relating to raw jute employed in the manufacture of fabrics, including sewn products (bags, tarpaulines, etc.) as provided for by R.D.L. 22 October 1931, No. 1404, converted into Law 18 January 1932, No. 85, is hereby extended for a period of 6 months from 25 August 1950, also to the manufacture of finished products from jute mixed with other textile fibres.

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 as from 12 January 1951.

Dated at TRIESTE, this 16th day of February 1951.

CHARLES C. BLANCHARD

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

Ref. : LD/A/51/25

Administrative Order No. 8

APPOINTMENT OF MEMBERS TO THE TRIESTE STOCK-EXCHANGE BOARD

WHEREAS the term of the appointment of the members of the Trieste Stock-Exchange Board (Deputazione della Borsa Valori) has expired and it is necessary to make new appointments

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

ORDER :

1. — The following are appointed full members and deputy members respectively to the Trieste Stock-Exchange Board (Deputazione della Borsa Valori di Trieste):

- 1) Rag. Francesco BENEDETTO, delegated by the A.M.G. ; full member ;
- 2) Dr. Domenico PICUCCI, delegated by the Institute of Emission (Istituti di Emissione) ; full member ;
- 3) Prof. Dott. Giorgio MANNI, delegated by the Clearing, full member ;
- 4) Mr. Giovanni DINON, delegated by the Chamber of Commerce, full member ;
- 5) Dr. Carlo PODESTA', delegated by the Chamber of Commerce, full member ;
- 6) Rag. Giuseppe TIRRONI, delegated by the Chamber of Commerce, full member ;
- 7) Rag. Dario ZAFFIROPULO, delegated by the Chamber of Commerce, full member ;
- 8) Dott. Ing. Giusto MURATTI, delegated by the Institute of Emission, deputy member ;
- 9) Mr. Dante DEL PIERO, delegated by the Chamber of Commerce, deputy member ;
- 10) Rag. Renato FERRAILOLO, delegated by the Chamber of Commerce, deputy member ;
- 11) Rag. Cataldo L' EPISCOPO, delegated by the Chamber of Commerce, deputy member.

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

Dated at TRIESTE, this 6th day of February 1951.

VONNA F. BURGER

Colonel F. A.

Executive Director to
Director General, Civil Affairs

Ref. : LD/A/51/7

Administrative Order No. 9

APPOINTMENT OF THE BOARD OF „ENTE PER IL TURISMO“ OF TRIESTE

WHEREAS the term of office of the Board for the „Ente per il Turismo“ of Trieste appointed by Administrative Order No. 18 dated 17 October 1947 as amended by Administrative Order No. 27 dated 21 April 1950 has now expired and it is therefore necessary to appoint a new Board,

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

ORDER :

1. — Pursuant to Articles 5 and 6 of R.D.L. 20 June 1935, No. 1425, converted into Law by R.D. 3 February 1936, No. 413, the following persons shall be and hereby are appointed members of the new Board of the „Ente per il Turismo“ of Trieste :

Avv. SLOCOVICH Piero	— President of the „Azienda Autonoma di Soggiorno e Turismo“ of Trieste
Sig. ALBERTI Steno	— Chamber of Commerce, Industry and Agriculture
Dott. Ing. JURIS Umberto	— do
Rag. MAINERI Augusto	— President of the Hotel-keepers Association
Sig. POSTOGNA Dario	— Representative of Hotel Employees
Sig. SKOFF Gualtiero	— Representative of the Travel Agencies (Employers)
Dott. RINALDINI Doro	— Representative of the Travel Agencies (Employees)
Sig. PADOA Carlo	— Expert on Tourism
Prof. Dott. SCIOLIS Narciso	— do
Dott. HAUSBRANDT Roberto	— do
Dott. MICELLI Sebastiano	— Representative of the Zone President
Dott. VISAL Giorgio	— Representative of the President of the Chamber of Commerce, Industry and Agriculture

The President of the Provincial Deputation

The Mayor of Trieste.

2. — At the first meeting of the new Board, a President shall be elected from among the members and notification given to Allied Military Government.
3. — On receipt of the notification of the election of a President, Allied Military Government will publish a further Order officially appointing him.
4. — This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 12th day of February 1951.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/51/9

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