

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. 51

GRANTING OF A SPECIAL ALLOWANCE TO UNEMPLOYED WORKERS DURING CHRISTMAS HOLIDAYS

WHEREAS it is deemed advisable and necessary to grant a special Christmas allowance to unemployed workers enjoying the unemployment indemnity or the extraordinary unemployment subsidy in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Workers insured under the compulsory social insurance regulations against involuntary unemployment, who have derived benefits, even for one day only, from the unemployment indemnity during the period between the 18 and 24 December inclusive, are entitled, in addition to the indemnity due for the above period, to a special allowance in an amount equal to six days of indemnity and of the integrative allowance referred to in Articles V and VI of Order No. 196, dated 7 October 1949, with the eventual increases for family dependents, excluding the cost of bread indemnity („indennità di caropane“).

ARTICLE II

Unemployed workers, who during the period between the 18 and 24 December are enjoying the extraordinary unemployment subsidy mentioned in Articles VII and following of Order No. 196, dated 7 October 1949, even for one day only, are entitled, in addition to the subsidy, to a special allowance equal to six days of the above quoted subsidy, in the amount established in Article X of said Order, with the eventual increases for family dependents, excluding the cost of bread indemnity („indennità di caropane“).

ARTICLE III

The burden deriving from the granting of the special allowance to workers referred to in the previous Articles I and II shall be charged respectively to the management („gestione“) for the compulsory social insurance against involuntary unemployment and to the management („gestione“) for the integrative allowances and the extraordinary unemployment subsidies.

ARTICLE IV

The special allowance provided for by this Order shall be payable as from the year 1949.

ARTICLE V

This Order shall come into effect on the date of its publication in the Official Gazette.

Dated at TRIESTE, this 28th day of March 1950.

CLYDE D. EDDLEMAN

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/50/40

Order No. 52

SOCIAL INSURANCE PROVISIONS FOR PERSONNEL OF CONSUMER TAX ADMINISTRATIONS - (GESTIONI DELLE IMPOSTE DI CONSUMO APPALTATE)

WHEREAS it is deemed advisable to issue provisions regarding social insurance of personnel employed with consumer tax administrations (gestioni delle imposte di consumo appaltate) in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

Section 1. — In addition to the contribution mentioned in Article 2 of R. L. D. No. 908, dated 12 May 1938, converted into the Law No. 264 dated 19 January 1939, and to the subsequent legislative provisions and regulations concerning social insurance treatment of personnel employed with the consumer tax administration (gestioni delle imposte di consumo appaltate), an extraordinary contribution in the amount of 2.37% of the earnings of the above mentioned personnel, shall be paid for the duration of eight years. Such extraordinary contribution shall balance the burden met for the settlement of social insurance for the years 1945, 1946, 1947 of personnel registered in the Social Insurance Fund in terms of Regulations approved by R. D. No. 1863, dated 20 October 1939.

Section 2. — The above mentioned contribution shall be paid by the employers and will be assigned, at the rate of 1.34%, to purposes laid down in paragraph a), Article 22, of the above mentioned Regulations, and of 1.03% to those laid down in paragraph b) of said Article.

Section 3. — Payment of the extraordinary contribution referred to above shall be made by applying the provisions concerning the contribution mentioned in Article 2 of R. L. D. No. 908, dated 12 May 1938, and subsequent provisions.

ARTICLE II

Should the burden involved in the settlement of social insurance of the personnel registered in the Social Insurance Fund for the years 1945, 1946, 1947, be balanced before comple-

tion of the period of eight years, provisions for anticipated discontinuance of payment of the extraordinary contribution established in terms of the preceding Article may be issued accordingly.

ARTICLE III

This Order shall come into force on the date of its publication in the Official Gazette and shall have effect as from the 14th January 1950.

Dated at TRIESTE, this 28th day of March 1950.

CLYDE D. EDDLEMAN

Brigadier General U. S. Army

Director General, Civil Affairs

Ref.: LD/A/50/43

Order No. 53

PROFESSIONAL FISHING SCHOOL

AMENDMENT TO ORDER No. 175/48

WHEREAS it is considered advisable to modify Order No. 175, dated 2 March 1948, establishing a Professional Fishing School 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, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Article III of Order No. 175, dated 2 March 1948, is hereby cancelled and substituted by the following:

„ARTICLE III

„PERIOD OF PRACTICAL TRAINING AND CERTIFICATE

„Periods of practical training afloat on board fishing craft will be included in the „course of instruction of the school. For this purpose pupils, provided they are permanent residents of a Commune of the Zone, may be supplied by the Capitaneria di Porto „with a Seaman Discharge Book with the qualification of Deck-Boy and will be entitled „to join fishing craft only.

„A certificate will be issued to those pupils who will have successfully taken the „final examination at the end of the course of instruction. Their graduation will be recorded in their Seaman Discharge Book.“

ARTICLE II

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

Dated at TRIESTE, this 30th day of March 1950.

CLYDE D. EDDLEMAN

Brigadier General U. S. Army

Director General, Civil Affairs

Ref.: LD/A/50/44

Order No. 54

DECLARATION OF PUBLIC UTILITY AND OF URGENT AND UNDELAYABLE NECESSITY OF THE CONSTRUCTION OF A SHUNTING NECK AND SIDINGS IN THE PROSECCO STATION

WHEREAS the construction of a shunting neck and sidings in the Prosecco station is deemed to be of public utility and of urgent and undelayable necessity, and

WHEREAS the project, as submitted by the Provisional Administration of the Free Territory of Trieste Railways has been approved by Allied Military Government,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

The works for the construction of a shunting neck and sidings in the Prosecco station, which depends on the Sgonico Commune and falls under the Gabrovizza S. Primo Land Office, as delineated in the project dated 9 December 1949 of the Provisional Railway Administration, are hereby declared to be of public utility and of urgent and undelayable necessity in accordance with and to the effects of the Law 25 June 1865 No. 2359, as amended by the Law 18 December 1879 No. 5188 and of the Law 7 July 1907, No. 429, as amended by the Law 7 April 1921, No. 368 and by R. D. 24 September 1923, No. 2119.

ARTICLE II

The project dated 9 December 1949 of the Provisional Railway Administration and relative report are made part of this Order and are marked „Annex A“ and „Annex B“. They shall be deposited at the Office of the Provisional Railway Administration where they may be freely inspected by all persons interested.

ARTICLE III

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

Dated at TRIESTE, this 1st day of April 1950.

CLYDE D. EDDLEMAN

Brigadier General U. S. Army

Director General, Civil Affairs

Ref.: LD/A/50/67

Order No. 55

NEW PROVISIONS CONCERNING TURNOVER TAX

WHEREAS it is deemed advisable to issue new provisions concerning the turnover tax in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

PART I

TEXTILE PRODUCTS

ARTICLE I

The validity of the provisions of Article VI, Section 1, of Order No. 106, dated 13 May 1949, is hereby extended to 31 December 1950.

Tables A and B appended to the said Order are hereby repealed and substituted by Tables A and B annexed to this Order.

ARTICLE II

Compensations paid for the manufacture by third parties of the textile products enumerated in Table A annexed hereto shall be liable, if the products obtained from the manufacture are likewise included in the said Table, to turnover tax at the rate of 2 per cent.

PART II

MARBLE INDUSTRY

ARTICLE III

In respect of business transactions relating to marble, granite, serpentine, travertine, diorite, sienite, Barge quartzite, trachite, porphyry and alabaster (regardless of their form or stage of manufacture), including objects manufactured exclusively from the said products as well as manufacture by-products, the turnover tax shall be paid at the rate of Lire 0.50 per cent of the taxable turnover.

The same rate shall be applicable in respect of the importation of the aforesaid products from abroad.

The compensations paid for manufacturing operations by third parties — if the said operations are part of the normal manufacturing cycle of the marble industry and of the other minerals enumerated in the first paragraph of this Article — shall be liable to the turnover tax at the rate of 0.50 per cent. -

ARTICLE IV

Deeds and contracts relating to the excavation, sawing and manufacture of, and trade in, the marbles and minerals enumerated in the foregoing Article shall be subject to registration

in terms of R. D. 30 December 1923, No. 3269, as subsequently amended. against payment of the fixed Registry Tax.

PART III

PAYMENT OF THE TURNOVER TAX BY INSTALMENTS ON THE BASIS OF THE VOLUME OF BUSINESS

ARTICLE V

The tax-payer obliged to pay the turnover tax by annual instalments („in abbonamento“) on the basis of the volume of business shall be allowed to rectify his declaration even after the notice of assessment has been served by the Tax Office and after the appeal, if any, has been presented to the appropriate Commission, until the day fixed for the discussion of the said appeal.

The acceptance of the rectification by the Tax Office shall involve the cancelling of the proceedings.

The provisions of the foregoing paragraphs shall also apply to current assessments.

ARTICLE VI

If the turnover as assessed by the Provincial Commission less one-third exceeds that declared by the tax-payer, the latter shall be liable to an extra-tax equivalent to one-half of the tax evaded and to a fine („pena pecuniaria“) of not less than Lire 200 and not exceeding Lire 40.000.

The same penalties shall be applicable if, in the circumstances set forth in the foregoing paragraph, the decision of the District Commission has become final by reason of the tax-payer's failure to appeal to the Provincial Commission.

ARTICLE VII

So far as the turnover resulting from sales in premises open to the public or by pedlars or licensed premises („pubblici esercizi“), on which the turnover tax is payable at the normal rate of 3%, is concerned, as well as in respect of professionals', artists' and artisans' earnings, the turnover tax, if paid by instalments on the basis of the volume of business, is hereby fixed at the rate of 2 per cent.

PART IV

LEAVEN FOR BREAD-MAKING

ARTICLE VIII

The option provided for by Article 12, Section 3, of General Order No. 32, dated 19 December 1945, regarding the enforcement of the special taxation regimes specified therein is hereby extended to the turnover resulting from bread-leaven and methane gas trading.

ARTICLE IX

Except as provided for by Article V hereof, this Order shall be operative as from 1 January 1950.

ARTICLE X

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

Dated at TRIESTE, this 3rd day of April 1950.

H.P.P. ROBERTSON

Brigadier (Retd)

for **CLYDE D. EDDLEMAN**

Brigadier General U. S. Army

Director General, Civil Affairs

Ref.: LD/A/50/14

Table "A,,

TABELLA DEI PRODOTTI SOGGETTI ALL'IMPOSTA SULL'ENTRATA IN BASE ALL'ALiquOTA DEL 2% CON RIFERIMENTO ALLE VOCI DELLA TARIFFA DOGANALE

CANAPA, LINO E JUTA

- | | |
|---------|---|
| 148 | Cordami, cordicelle e spago, anche incatramati, esclusi quelli di cocco, sparto, tiglio e simili. |
| 149 | Cordoni e cordoncini intrecciati e straforzini. |
| 151 | Cordami di cocco, sparto, tiglio e simili. |
| 152 | Filati di lino, semplici, compresi quelli di ramie'. |
| 153 | Filati di canapa, semplici, compresi quelli di sisal e di manila. |
| 154 | Filati di lino e canapa, ritorti. |
| 155 | Filati di juta semplici e ritorti. |
| 157 | Filati semplici di lino e di canapa, a lungo taglio e refe. |
| 158 | Filati di lino e di canapa da cucire. |
| 159 | Reti. |
| 160 | Tessuti di lino e di canapa. |
| 161 | Tessuti di juta. |
| 164 | Tessuti ricamati. |
| 167 | Cinghie e tubi, di lino e di canapa, non imbevuti di olio o di altre materie grasse. |
| 168 | Tele di lino e di canapa. |
| 169 | Velutti di lino e di ramie'. |
| 170 | Velluti di juta, esclusi tappeti da pavimento vellutati. |
| 171 | Tappeti da pavimento, di juta vellutati, compresi quelli di ciniglia. |
| 172 | Calze. |
| 173 | Guanti. |
| 174 | Maglie non nominate. |
| 176 | Tulli. |
| 177 | Galloni e nastri. |
| 178 | Passamani. |
| 178 bis | Trecce di canapa o di manilla per cappelli. |
| 179 | Velluti, maglie, galloni e nastri, ricamati a punto passato. |

COTONE

- 183 Filati semplici non mercerizzati.
- 184 Filati ritorti non mercerizzati.
- 185 Filati mercerizzati.
- 186 Catene ordite.
- 187 Filati in matassine, in gomitoli, su rocchetti e comunque preparati per la vendita al minuto.
- 188 Corde, cordicelle e cordami.
- 189 Reti.
- 190 Tessuti non mercerizzati o fatti con fili non mercerizzati.
- 191 Tessuti mercerizzati o fatti con fili mercerizzati.
- 193 Tessuti ricamati.
- 196 Tessuti incatramati, oliati e simili.
- 197 Tessuti incerati.
- ex 198 Tessuti per applicazione smeriglio.
- 199 Cinghie e tubi, di cotone.
- 200 Velluti.
- 201 Calze e calzini.
- 202 Guanti.
- 203 Maglie non nominate.
- 205 Tulli.
- 207 Galloni e nastri.
- 208 Passamani
- 209 Velluti, maglie, galloni e nastri, ricamati a punto passato.
- 210 Tessuti misti.

LANA

- 216 Filati di pura lana Mohair.
- 217 Filati di lana, altri.
- 218 Tessuti di lana.
- 219 Tessuti di fili di lana stampati in nastro.
- 220 Tessuti broccati.
- 221 Tessuti ricamati.
- 223 Tessuti misti di lana e di materia tessile e vegetale.
- 224 Feltri tessuti per la fabbricazione della pasta di legno e di paglia, della cellulosa e della carta.
- 225 Feltri.
- 226 Coperte di lana o di borra di lana.
- 227 Tappeti da pavimento, di lana e di borra di lana.
- 228 Velluti di lana.
- 229 Velluti misti di lana e di materia tessile vegetale, nei quali la lana entra nella misura di non meno di 15, ma non più del 50 per cento.
- 230 Calze di lana.
- 231 Guanti di lana.
- 232 Maglie non nominate, di lana.
- 233 Calze miste di lana e di materia tessile vegetale.
- 234 Guanti misti di lana e di materia tessile vegetale.
- 235 Maglie non nominate miste di lana e di materia tessile vegetale.

- 237 Tulli.
- 238 Galloni e nastri.
- 239 Passamani.
- 241 Tessuti di crino.
- 242 Tessuti grossolani di pelo, esclusi quelli di pelo di cammello, pesanti più di 1600 grammi al metro quadrato.
- 243 Tessuti per presse di lana o di pelo di cammello, pesanti più di 1000 grammi al metro quadrato.
- 244 Cinghie di trasmissione, di pelo di cammello o di qualsiasi altra materia mista a pelo di cammello in qualsiasi proporzione.

SETA

- 247 Seta tratta.
- 249 Filati di cascami di seta (chappe), in matassine, su tubi per spole, fusi e „cannettes“ bobine, comprese le catene ordite, non preparati per la vendita al minuto.
- 250 Filati di pettenuzzo e roccadino (bourrette).
- 251 Filati da cucire, in matassine, in gomitoli, su rocchetti e simili o comunque preparati per la vendita al minuto.
- 252 Tessuti di seta.
- 253 Tessuti misti con catena interamente di seta e trama in tutto o in massima parte di altre materie tessili.
- 254 Tessuti misti nei quali la seta entra in misura di non meno di 12 ma non più del 50 per cento.
- 255 Tessuti ordinari di cascami di seta, pesanti più di 200 grammi per metro quadrato e nei quali i cascami di seta entrano in misura di non meno del 12 per cento.
- 256 Tessuti incerati.
- 257 Tessuti ricamati.
- 260 Velluti di seta.
- 261 Velluti misti.
- 262 Maglie di seta (guanti, calze, anche miste, altre).
- 263 Maglie miste, escluse le calze (guanti, altre).
- 265 Tulli e crespi, di seta o misti con seta in qualsiasi proporzione.
- 266 Galloni e nastri.
- 267 Passamani.

FIBRE ARTIFICIALI (Rayon e simili)

- 247 *bis* Fibre artificiali.
- ex 248 *bis* Cascami di fibre artificiali (filati o torti ad uno o più fili).
- 251 *bis* Filati da cucire, in matassine, in gomitoli, su rocchetti e simili o comunque preparati per la vendita al minuto.
- 252 *bis* Tessuti di fibre artificiali.
- 253 *bis* Tessuti misti con catena interamente di fibre artificiali e trama in tutto o in massima parte di altre materie tessili, ecc.
- 254 *bis* Tessuti misti nei quali le fibre artificiali entrano in misura di non meno di 12, ma non più del 50 per cento.
- 255 *bis* Tessuti ordinari di cascami di fibre artificiali pesanti più di 200 grammi per metro quadrato e nei quali i cascami di fibre artificiali entrano in misura di non meno di 12 per cento.
- 256 *bis* Tessuti incerati.

257 bis	Tessuti ricamati.
260 bis	Velluti di fibre artificiali.
261 bis	Velluti misti.
262 bis	Maglie di fibre artificiali (Guanti, calze anche miste, altre)
263 bis	Maglie miste (escluse le calze).
265 bis	Tulli e crespi, di fibre artificiali e misti con fibre artificiali in qualsiasi proporzione
266 bis	Galloni e nastri.
267 bis	Passamani.
ex 270 a	Sacchi di juta e di canapa.
ex 270	Fazzoletti, asciugamani, scialli, sciarpe e coperte.
ex 271	
ex 272	
ex 273	Oggetti cuciti di maglia ottenuti direttamente dalla lavorazione dei filati.
ex 273 bis	

PRODOTTI TESSILI GOMMATI ED ELASTICI

ex 836	Tappeti di gomma elastica misti a tessuti e con inserzione di tessuti.
837	Tessuti gommati, in pezza.
838	Passamani, nastri, galloni, cordoncini, maglie e tessuti elastici.

Table "B,,

TABELLA DEI PRODOTTI TESSUTI (FILATI) ESENTI DA IMPOSTA GENERALE SULL'ENTRATA LIMITATAMENTE ALLA VENDITA ALL'INDUSTRIALE TESSITORE, CON RIFERIMENTO ALLE VOCI DELLA TARIFFA DOGANALE

CANAPA, LINO, JUTA

152	Filati di lino, semplici, compresi quelli di ramie'.
153	Filati di canapa, semplici, compresi quelli di sisal e di manilla.
154	Filati di lino e di canapa ritorti.
155	Filati di juta semplici e ritorti.
157	Filati semplici di lino e di canapa, a lungo taglio e refe.

COTONE

183	Filati semplici non mercerizzati.
184	Filati ritorti non mercerizzati.
185	Filati mercerizzati.

LANA

216	Filati pura lana Mohair.
217	Filati di lana, altri.

SETA

- 247 Seta tratta.
249 Filati di cascami di seta (chappe), in matassine, su tubi per spole, fusi e „cannettes“, bobine comprese le catene ordite, non preparati per la vendita al minuto.
250 Filati di pettenuzzo o roccadino (bourrette).

FIBRE ARTIFICIALI (Rayon e simili)

- 247 Fibre artificiali.
ex 248 bis Cascami di fibre artificiali (filati o torti ad uno o più fili).

ANNOTAZIONI

- A) Deve considerarsi FABBRICANTE DI TESSUTI ai fini dell'esenzione dell'imposta sull'entrata per l'acquisto dei filati elencati nella presente tabella, l'industriale che provvede mediante lavorazione nei propri opifici o presso terzi del filato acquistato od importato, alla fabbricazione dei prodotti tessili elencati nella tabella allegato „A“ (sia che i detti prodotti vengano destinati alla rivendita, sia che vengano impiegati direttamente nella confezione degli oggetti cuciti di cui alla categoria XVI della vigente tariffa doganale, sia, infine, che vengano successivamente impiegati dall'industriale medesimo nella fabbricazione di prodotti non tessili) esclusi, peraltro, quelli di cui alle voci doganali:
148-149-151-152-153-154-155-157-158 per la canapa, il lino e la juta;
183-184-185-186-187-188 per il cotone;
216-217 per la lana; 247-249-250-251 per la seta;
247 bis-ex 248 bis-251 bis per le fibre artificiali.
- B) E' esente da imposta sull'entrata la vendita di filati di canapa, semplici (voce doganale 153) effettuata nei confronti di industriali che li impiegano direttamente nella produzione di cordami, cordicelle e spago.

Order No. 56

NEW FISCAL PROVISIONS REGARDING SUCCESSION, DONATION AND REGISTRATION DUTIES

WHEREAS it is deemed advisable to issue new fiscal provisions regarding succession, donation and registration duties in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

PART I

AMENDMENTS TO LEGISLATION REGARDING SUCCESSION AND DONATION DUTIES

ARTICLE I

Pursuant to administrative instructions already issued and with effect from 31st May 1949, Table "A" appended to General Order No. 39 dated 25 January 1946, is hereby repealed and substituted by the Table appended to this Order.

ARTICLE II

The first paragraph of Art. 24 of General Order No. 39 dated 25 January 1946, is hereby amended to read as follows :

„In successions between lineal kindred or between spouses, shares of inheritance or legacy shall be exempt from duty up to the amount of 750,000 Lire.“

ARTICLE III

Art. 19 of the fiscal law on successions as approved by R.D. 30 December 1923, No. 3270, is hereby repealed and substituted by the following :

„If the period of time between the opening of two successions relating to the same property does not exceed 2 years, the duty due for the last transfer shall be reduced by half.“

„The reduction shall be applied only in respect of successions in favour of the persons specified in categories 1, 2 and 3 of the Table appended to this Law, and of successions in favour of nephews and nieces entitled to inherit by right of representation.“

„The reduction shall not apply to property which, in the first of the two successions, has been fully exempted from duty.“

„If the inheritance includes, in addition to property acquired by a previous succession, also property of a different origin, the reduction referred to in the foregoing paragraphs shall be applied to a portion of the aggregate duty proportional to the value of the property acquired by the previous succession.“

ARTICLE IV

The following paragraph shall be added after the 5th paragraph of art. 45, R.D.L. 30 December 1923, No. 3270 :

„Employers' debts derived from salaries, wages and allowances due to their personnel of any category including debts derived from the respective contributions, from seniority and dismissal indemnities and from any other indemnities may be deducted from the value of the inheritance. Such deduction shall be restricted to the amount due on the basis of the emoluments and seniority enjoyed at the time of the opening of the succession, regardless of the termination of the contract of employment and even if the said debts are paid of at a later date.“

„For this purpose, the trade books referred to in the 5th paragraph of this Article shall also include the personnel register („libro matricola“) and the salary or wage book, duly certified and kept in accordance with the provisions of law.“

„The declarations of debt issued by „Istituto Nazionale della Previdenza Sociale“, by „Istituto Assistenza Malattie“, „Istituto Nazionale Assicurazione Infortuni“ and „Istituto Nazionale delle Assicurazioni“ in conformity with, and for the purposes of art. 48 hereof, shall be considered as issued by public administrations.“

ARTICLE V

The first four paragraphs of art. 65 of the fiscal law on successions as approved by R.D. 30 December 1923, No. 3270, are hereby repealed and substituted by the following :

„Debtors for duties on succession and consolidation of usufruct relating to real property (including the relative additional taxes, if any) shall be allowed, at their request, to provide for the relative payment by instalments over a period of time not exceeding 6 years, against payment of a scaled interest of 5%.“

„The same privilege shall apply, subject to the same conditions, to the payment of the duty (including additional taxes, if any) in respect of shares of commercial or industrial concerns.“

„It is within the powers of the Administration to grant the above mentioned privilege, subject to the same conditions, in respect of duties and additional taxes (if any) payable on other personal stocks.“

„As a security for the deferred payment of the debt, the Administration shall charge a mortgage on the real property inherited and shall take any other guarantee which will be deemed appropriate.“

„In any event the lien to which the State under art. 68 of this law is entitled in respect of the entire property inherited shall remain valid during the whole period of payment, until both the debt and the relative interests are settled.“

„The concession of deferred payment shall in every case result from a written instrument. If same is signed before expiry of the term established for the payment of the duty, the debtor shall not be liable to surtax for delay in payment.“

„All expenses relating to the above deed, including the respective fixed registration duty and any other outlays connected therewith shall be for the debtor's account.“

„The portion of duty in respect of which deferred payment is allowed shall be determined in accordance with art. 14 of the Regulations approved by R.D. 23 March 1902, N. 114.“

ARTICLE VI

In case of „sostituzione fidecommissaria“ the succession duty payable by the first heir („istituto“) shall be computed on the value of the full ownership of the property, subject of such „substitution“ and shall be paid at half the normal rate if the „istituto“ is not yet 50 of age and at a quarter of such rate if said age has already been reached.

If the „istituto“ receives in the succession also property free from „fide commissaria“ obligation, the duty on the property subject of the „substitution“, as reducible in accordance with the above paragraph shall correspond to a share of the aggregate succession duty proportional to the value of the property subject to the said obligations.

Upon the death of the first heir, even if occurred within the period of time specified in Art. III hereof, the substitute heir („erede sostituto“) shall pay the normal duty on the full value of the property as at the time of its transfer.

If such transfer does not occur, the „istituto“ or his heirs shall pay the duty on the total value which the property had at the time of the testator's death after deduction of the amount paid in accordance with the first paragraph of this Article.

The duty on the aggregate net value of the inheritance shall be paid in full at the time of the opening of the testator's succession.

The provisions of this Article shall also apply to legacy and to the case of donation provided for by art. 795 of the Civil Code.

The transfer or not of the property involved shall be declared within four months to the same Office which received the declaration of succession or which registered the deed of donation. The said term shall be reckoned as from the day of the death of the „istituto“ or from the day of the event which made the transfer to the substitute heir impossible. Such declaration is subject to all the rules and penalties established for the presentation of the succession declaration by the Law approved by R.D. 30th December 1923 No. 3270, as subsequently amended.

The collection of the duties referred to in this Article shall be subject to the provisions of art. 68 of the Fiscal law on successions, 30 December 1923, No. 3270.

ARTICLE VII

The second paragraph of art. 46 of the Fiscal law on successions as approved by R.D. 30 December 1923, No. 3270, is hereby repealed and substituted by the following :

„Funeral expenses may likewise be deducted from the amount of the inheritance, provided that they result from regular receipts ; the deduction, however, may not exceed the maximum limit of L. 40.000.“

ARTICLE VIII

Art. 28 of General Order No. 39 dated 25 January 1946 is hereby amended to read as follows :

„The total net inheritance left by the author of the succession, if exceeding the amount of Lire 500,000 shall be subject, apart from the succession duty on the inheritance, portions of the inheritance and legacies, to a tax scaled as follows :

up to Lire	1,000,000	.....	1%
from „	1,000,001	to Lire 2,500,000	..... 2%
„	2,500,001	„ „ 5,000,000	..... 3%
„	5,000,001	„ „ 10,000,000	..... 6%
„	10,000,001	„ „ 15,000,000	..... 9%
„	15,000,001	„ „ 25,000,000	..... 12%
„	25,000,001	„ „ 50,000,000	..... 16%
„	50,000,001	„ „ 75,000,000	..... 20%
„	75,000,001	„ „ 100,000,000	..... 25%
„	100,000,001	„ „ 250,000,000	..... 29%
„	250,000,001	„ „ 500,000,000	..... 32%
„	500,000,000	upwards	..... 35%

„In no case may the amount of the tax exceed the difference between the net total value of the inheritance and L. 500,000.“

ARTICLE IX

The first paragraph of Art. 29 of General Order No. 39 dated 25 January 1946 is hereby repealed and substituted by the following :

„In respect of the inheritance or portion of inheritance passed to lineal ascendants or descendants, including the natural issue legally acknowledged and to the surviving spouse, the duty shall be reduced by half. No duty shall be paid if the inheritance or the portion of inheritance does not exceed 3 millions.“

„In no case may the amount of duty exceed the difference between the aggregate net value of the inheritance and the aforesaid sum of 3 millions.“

„Non-profit earning Bodies („Enti morali“) shall be exempt from the duty on the aggregate value of the inheritance, subject to the conditions established by R.D.L. 9 April 1925, No. 380 as converted into law 21 March 1926, No. 597.“

„Subject to the same conditions, the aforesaid Bodies shall be entitled to the same exemption in case of donation.“

ARTICLE X

The fiscal privileges granted in respect of successions of members of the military forces who have lost their life in war and of the other persons whose status is considered to be equivalent, as provided for by R.D.L. 19 August 1943, No. 734 and by the complementary provisions of General Order No. 39, Art. 38 dated 25 January 1946, shall be applicable, under the same rules of procedure, also to successions of United Nations' citizens who in any way have become victims or have been killed or have died, or whose absence or presumptive death has been judicially declared in accordance with Art. 49, 58 and 60 of the Civil Code, for reasons connected with the state of war.

Succession and transcription duties, the duty on the aggregate value of the inheritance as well as „diritti catastali di voltura“ (conveyance fees) already paid and not actually due under the provisions of this Order shall be refunded on request by the parties concerned, such request to be filed not later than 180 days after the effective date of this Order.

ARTICLE XI

Except as provided for by Art. XIII hereof, the provisions of this Order shall apply to successions which will be opened, and to „sostituzioni fidecommissarie“ which will take place or fail to take place on or after 31 May 1949 as well as the donations which will be stipulated on or after the same date.

The exemption in favour of non-profit earning Bodies („Enti morali“) as established by the amendment provided for in Art. IX hereof shall apply, so far as unpaid duties are concerned, also to gifts made prior to the issue of this Order.

Heirs and legatees who, under the provisions of Art. V hereof, would have been entitled to deferred payment of the duty relating to companies' shares included in successions opened prior to the effective date of this Order, shall be exempted from the surtax due for delay in payment, if imposed on them but not yet settled, on condition that within two months of the publication of this Order they shall sign the deferred-payment deed and give the securities prescribed.

ARTICLE XII

Donations or gifts which were made by public or private deed presented for registration prior to the effective date of General Order No. 39 dated 25 January 1946 and which could not be accepted by reason of „force majeure“ consequent upon war events shall be subject to the fiscal regulations in force at the date of the presentation of the above deeds for registration if they have been accepted within 6 months after 30 July 1948.

ARTICLE XIII

In disputes relating to the assessment of the market value of the property for the purposes of the application of registration and succession duties, of the duty on the aggregate net value, of mortgage duties and of „diritti catastali“ in relation to successions opened or public deeds drawn up prior to 31 May 1949, or of private deeds registered within the same term, the Finance Administration is hereby empowered to authorize, with a view to reaching an amicable agreement, a reduction not exceeding one-third of the value as estimated by the Administration itself.

Such power may be exercised by the Administration until 30 May 1950.

PART II

REPEAL OF ORDER No. 292 REGARDING THE PROVISIONAL ADDITIONAL DUTY ON TRANSFERS OF REAL PROPERTY

ARTICLE XIV

Section 1 — Pursuant to administrative instructions issued, Order No. 292 of 9 January 1947 is hereby repealed as from 1 November 1949.

Section 2 — Repayment of the provisional additional duty referred to in Order No. 292, if not due but paid prior to the effective date of this Order, must be requested within six months from the date on which the value has been finally assessed ; after this time-limit such right shall be forfeited.

ARTICLE XV

EFFECTIVE DATE

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

Dated at TRIESTE, this 3rd day of April 1950.

H.P.P. ROBERTSON,

Brigadier (Retd)

for **CLYDE D. EDDLEMAN**

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/50/17

TABLE OF SUCCESSION AND DONATION DUTIES

<p>DECREE OF RELATIONSHIP between the author of the succession and his heirs and legatees</p>	MILLION LIRE											
	up to 1	from more than 1 up to 2,5	from more than 2,5 up to 5	from more than 5 up to 10	from more than 10 up to 15	from more than 15 up to 25	from more than 25 up to 50	from more than 50 up to 75	from more than 75 up to 100	from more than 100 up to 250	from more than 250 up to 500	over 500
	PROPORTIONATE DUTY FOR EVERY 100 LIRE											
1. Between lineal ascendants and descendants, including natural offspring legally acknowledged as such	1	2	3	6	9	12	16	20	25	29	32	35
2. Between spouses	2	3	4	8	12	16	20	25	30	34	37	40
3. Between brothers and sisters	3	5	8	16	22	28	34	41	48	54	57	60
4. Between uncles or aunts and nephews or nieces	5	8	12	19	25	32	41	51	60	64	67	70
5. Between great-uncles or great-aunts and their grand-nephews or grand-nieces, between cousins, between other relatives beyond the 4th degree of relationship, between relatives by alliance, between unrelated persons	15	* 20	25	40	46	52	60	70	74	77	79	80

Order No. 57

SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX FOR 1950 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

WHEREAS it is deemed advisable to issue special provisions concerning the payment of the turnover tax for 1950 on certain categories of receipts, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, CLYDE D. EDDLEMAN, 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 1949 as declared by tax-payers, in accordance with the provisions of the following Articles of this Order:

- 1) licensed premises;
- 2) travelling artisans;
- 3) artisans;
- 4) owners of taxi-cabs, hire motor-vehicles, cabs, motor-boats and ships engaged in the transport of persons;
- 5) professional men;
- 6) stock-brokers and money-changers,
- 7) forwarding and shipping agents, town agencies of the State Railways, Tourist Offices, 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 licence;
- premises where wine is sold to the public by direct producers duly authorized to do so;
- grill-rooms, fried-food shops, „pizzeria“ and the like;
- restaurants, public-houses, taverns, including station-restaurants;
- pastry-shops (with or without Police licence) for all products on sale;
- dairy-shops (with or without Police licence) for the sale of their commodities, except milk for consumption of the shop;
- 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 para, of the Regulations issued for the implementation of Law 19 June 1940, No. 762.

TRAVELLING ARTISANS

ARTICLE III

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

Travelling artisans, who, in addition to commodities produced by themselves, are also selling goods bought from 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, chiropodists, tailors, dressmakers, smiths, cart-wrights, shoemakers, tinkers, glass-makers, glaziers, farriers, joiners, gold-smiths and watch-makers for their own repair works-shops ; mechanics, and engineering works ; photographers ; dye-works, laundries, ironing-shops ; furriers and milliners, for their own works-shops so far as concerns repairs and confections on commission ; mills, for the grinding of cereals on account of others ; oil-pressing works, for the pressing of olives on account of others ; bakeries, for the baking of bread and other food on account of others ; industries engaged in the thrashing and drying up of cereals, pressing of fodder and motor-ploughing on account of others ; printing-houses, etc. both if labour only or if labour and materials are supplied).

Except as provided for by Art. XI, last paragraph, and Art. 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 or under agreements however resulting

from written tenders or acceptances specifying the consideration agreed 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, No. 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, „periti industriali“, technicians in agriculture, veterinaries, licenced 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 it shall be considered to be a „transport of persons by taxi or by a hire motor-vehicle“ any transport of persons, whether urban or extraurban, made by any type of motor-vehicles, even if the same are occasionally or accessorially used for the transport of goods. The tax is payable as laid down in Article I hereof on all receipts derived from such activities.

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

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

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, also 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 appear from an appropriate document drawn up in two copies and liable to the ordinary stamp duty as established by Article 52 of Tariff „A“ appended to R.D. 30 December 1923, No. 3268 as subsequently amended.

For transportation tickets valid for authorized public autobus lines or for sea, lake, river and air services, forwarding agents and Tourist Offices shall enter in the declaration referred to in Article XV hereof only such receipts as are derived from this particular activity, while the firms operating such services shall pay the turnover tax, in accordance with the provisions of Article 46, second paragraph of the Regulations approved by R.D. 26 January 1940, No. 10, also on receipts derived from the sale of travel tickets through third parties.

ARTICLE X

Tourist Offices, arranging, on their own account, journeys and excursions with or without inclusions 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, shops open to the public duly licensed for the sale to the public, or travelling, shall be subject to the taxation provisions of Article I hereof.

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

Sales and supplies made under a written contract or under agreements however resulting from written tenders or acceptances, including sales against payment by instalments with or without reservation of ownership, as well as sales made against orders placed by customers on the basis of catalogues and the like or against orders gathered by the firms' representatives, shall be excluded from the „abbonamento“. The tax in respect of such sales and supplies 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

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

Sales in licensed shops open to the public, shall be considered as wholesale if made to tradesmen who resell the goods purchased or to industrialists or artisans who employ them in the manufacture of other products. For such sales, the purchaser is obliged to claim from the seller an invoice or other equivalent document, in respect of which the seller shall pay the tax in the normal manner.

ARTICLE XIV

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

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

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 1950 - with the appropriate Registry Office and not later than the month of February 1950, a declaration giving the location of the business, its nature and the aggregate turnover in the year 1949.

For tax-payers who have started business in the course of 1949 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 1949, whereas for the assessment of the tax for 1950, the turnover shall be calculated in proportion to that of 1949 for a full year's period.

Tax-payers who start business in the course of 1950 shall file the declaration referred to in the first paragraph hereof within two months of the commencement of their activity and shall give in same the turnover which they estimate to achieve during the remaining period of the year; on the basis of the relative amount, the Registry Office shall provisionally assess and collect the tax. Within the month of February 1951 the parties concerned shall declare the turnover actually achieved in 1950, on the basis of which the tax for the year 1950 shall be finally assessed.

In case of seasonal activities (thrashing and drying up of cereals, pressing of fodder, motor ploughing on account of others ; bathing establishments ; olive-pressing on account of others etc.) tax-payers shall declare within one month of the commencement of their activities the estimated turnover of the season, on the basis of which the Registry Office shall provisionally assess and collect the relative tax. Within one month of the cessation of the seasonal activity, such taxpayers 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 1950 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 payable on the last day of the months of March, June, September and December 1950.

Where the tax does not exceed Lire 500, the whole amount shall be paid in a single instalment within the month of March 1950.

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 6 months of the acceptance of the said rectification.

The tax and surtax which may be due by reason of a decision passed by the appropriate Tax Commission 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 1949 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, 1950 ; but the supplementary tax due for the same reason following the acceptance of the rectification shall be paid within 6 months of such acceptance.

The tax assessed on the basis of the tax-payer's declaration presented in February 1951 for the purpose of the assessment of the rate for 1950 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, 1951 ; the supplementary tax due for the same reason following the accepted rectification shall be paid within 6 months of such acceptance.

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 payable on the last day of the month in which the declaration of the actual turnover has been filed and on the last day of the following month ; the tax-supplement due by the tax-payer following the acceptance of the rectification shall be paid within 6 months of such acceptance.

PART II

POLICE, FIRMS AND FACTORY MESSES

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 5000 inhabitants		L. 1,000
from 5001 up to 50,000		„ 3,000
from 50,001 up to 500,000		„ 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		L. 1,000
from 51 up to 100		L. 2,000
„ 101 „ „ 500		„ 4,000
„ 501 „ „ 1000		„ 8,000
„ 1001 „ „ 5,000		„ 12,000
„ 5001 „ „ 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		L. 2,000
from 5,001 up to 50,000		5,000
„ 50,001 „ „ 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	.....	L. 4,000
from	51	"	100	.....	" 8,000
"	101	"	500	.....	" 14,000
"	501	"	1,000	.....	" 24,000
"	1,001	"	5,000	.....	" 32,000
"	5,001	"	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 Article XVIII and XIX hereof, the parties concerned shall file with the appropriate Registry Office within February 1950 a declaration giving the particulars necessary for determining the rate to be applied (name of 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 L. 1,000, the payment shall be made within 31 March 1950 by a single instalment ; if the fixed rate exceeds the said amount, the payment may be made by two equal instalments payable on 31 March and 31 July 1950.

ARTICLE XXI

If the messes and canteens referred to in Article 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 distribution 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 in accordance with the provisions of 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 firm messes and the like, and, so far as direct producers are concerned, the transfer from the place of production to their own shops for sale to the public ;
- b) the purchase by any person or firm who, being engaged in a certain trade or industry (hotels, restaurants, 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 some other 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, and canned fish, whatever the method of preservation ;
- poultry eggs, poultry, 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 the transactions referred to under *a)*, *b)*, *c)* and *d)* : at the rate of 3% for fresh flowers, poultry, rabbits and game and at the rate of 2% for vegetables, fruits, products of fishery, and eggs. The tax shall be paid by the sellers in the normal terms and manner, on the basis of an invoice or other documents to be made out from time to time in two copies.

* If the 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, No. 10. The purchaser, however, may pay the tax also on the basis of an appropriate register into which he will enter daily the quantities of the products purchased, subdivided according to category, with the name and address of the vender 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 register referred to in the foregoing paragraph shall be presented, before use, to the appropriate Registry Office for the formalities provided for by article 112 of the Regulations approved by R.D. 26 January 1940, No. 10.

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

ARTICLE XXV

The tax paid in accordance with the provisions of the foregoing Article shall absorb the tax which ought to be paid on commercial transactions concerning vegetables, fruits, flowers, fishing products, eggs, poultry, rabbits and game, preceding that on which the tax is collected, including the importation of fresh fish (even if frozen), except when the same is directly captured or directly purchased from foreign firms by 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 of fruits, vegetables, flowers, products of fishery, eggs, poultry, rabbits and game by anybody made, including those made by direct producers in their own shops or mobile places of sale, the tax shall be paid under lump-sum agreement in accordance with the provisions of Part I hereof, regardless of that paid under the special taxation rules established by this Part of the present Order.

PART IV

ASSOCIATIONS FOR MUTUAL CATTLE INSURANCE

ARTICLE XXVI

The tax on premiums received by associations for mutual cattle insurance in respect of cattle insured in 1950 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 1951.

PART V

BEER

ARTICLE XXVII

On inland produced beer the turnover tax shall be paid „once for all“ by the producer at the rate of 5.50% under lump-sum agreement, to the appropriate Registry Office. The payment shall be made in accordance with the provisions of Titolo XXV of the Regulations approved by R.D. 26 January 1940, No. 10, in relation to the quantities produced in the year and on the basis of the wholesale price quoted by the vendor free off factory. However, the amount separately debited by the producer to the buyer for transportation, packing expenses and the like, shall be liable to the normal tax, payable at the normal rate and in the normal manner.

In respect of foreign beer, the tax shall likewise be paid once only at the rate of 9% and shall be collected by the Customs „in modo virtuale“ on clearance of the 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

ARTICLE XXIX

The turnover tax on coffee, whether raw or roasted, or on coffee substitutes of foreign origin, shall be paid once for all at the rate of 12% and shall be assessed and collected by the Customs on clearance of the product, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

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

ARTICLE 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) 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 - contained in any kind of receptacles.

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) Potassio fertilizers :

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

ANTI CRYPTOGRAM PRODUCTS :

copper sulphate ; copper exychloride and other anti-cryptogam products with a content of copper sulphate of 64% ;

ground and also ventilated raw sulphur ;

ground and also ventilated refined sulphur ; sulphur sublimate ; ground and also ventilated sulphur ore, the same sulphure with copper.

ARTICLE XXXIII

The tax paid in accordance with Article XXXI hereof is inclusive of the tax due on any transactions, 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 643/B/1 — petrol

Item of Tariff 643/B/2 — turpentine

Item of Tariff 643/B/3 — kerosene

Item of Tariff 643/B/4 — gas oil

Item of Tariff 643/A and ex 643/B/6 - natural crude petroleum oils and residue from 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 : 4%

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

c) LUBRICATING MINERAL OILS : 9%

Item of Tariff 643/B/5.

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

ARTICLE 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 the sale to the public, with the exclusion of any increases or reductions 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.

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 Articles shall be paid :

a) for fuel and lubricating petroleum products imported from abroad and for those taken from Customs' warehouses : in cash against receipt („in modo virtuale“) to the Customs on clearance of the goods ;

b) for inland-produced and customs-duty paid products liable to excise duty taken from national factories and warehouses : by the person or firm taking the products, 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.

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

ARTICLE XXXVIII

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

of the goods ; sales made in shops dealing with miscellaneous commodities (grocers' shops, dyestuffs 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 oils 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 : 6%
Pit coal and other natural pit fuels ; coke.
- b) National pit fuels : 4%
Pit coal and other natural pit fuels.

The said rates shall be applied as follows :

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

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

- 2) In respect of sales made by local producers : on the aggregate price debited to the buyer.
- 3) In respect of imports from abroad without intervention of „Ente Approvvigionamento Carboni“, on the import value as calculated by the Customs in accordance with article 18 of the Law 19 June 1940, No. 762.

In respect of sales made to direct or autonomous State Administrations by „Ente Approvvigionamento Carboni“ or by local producers, the tax is payable on the basis of the normal rate of 3% ; however, on subsequent cessions 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 buyer) on the basis of regular invoices and in the normal manner and time ;

b) in cash („in modo virtuale“) to the Customs in respect of the amount of frontier duties only, if the sales are made by 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 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 Article XLIII hereof, 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 lumpsum 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 on the „entry“ side of the stock-book, with particulars, for each medicine, of the name, series or category number and quantity.

The medicines 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 into the „production“ stock-book, the druggist 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 drugstores, the druggist 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 8% on cod and 10% on stockfish and shall be assessed and collected by the Cus-

toms on clearance on the basis of the import value of the product as calculated in accordance with article 18 of the 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 a particular packing.

PART XII

SUGAR

ARTICLE LI

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

- a) 5% on inland-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 inland-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 stocks held by wholesalers and importers on the effective date of this Order, the parties concerned shall present within 30 days of the said date an appropriate declaration to the competent Registry Office. At the same time they shall provide for the payment of the tax due, to be computed on the basis of 2% on the selling price quoted to retailers.

The above mentioned declaration shall give the following particulars :

- a) name and location of the firm ;
- b) the quantities of sugar held and the relative price for sale to retailers.

ARTICLE LV

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

a) on inland-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 made in the State 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 sugar purchased or imported under payment of the turnover tax at the rate 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 LVI

The turnover tax due on commercial transactions relating to products hereinafter specified shall be paid once only at the rate of 13% 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	52	—	Cinnamon
„	„	53	— Clove-buds and clove-stalks
„	„	54	— Black and white pepper and clove-flavoured pepper ;
„	„	56	— Ginger in fresh or dried roots or in powder, whether mixed or not with Jamaica pepper ;
„	„	57	— Tea or Mate
„	„	58	— Vanilla
„	„	60	— Nutmeg
„	„	61	— Amomums and cardamoms.

ARTICLE LVII

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, and shall also absorb the tax on subsequent transactions (excluding the retail sale) relating

the stock held by importers and wholesalers on the effective date of this Order ; the tax paid on such subsequent transactions, however, shall not be refunded.

The special taxation rules embodied in the foregoing Article shall not apply to the products enumerated therein when they are prepared and put into trade in a special packing.

PART XIV

GENERAL PROVISIONS

ARTICLE LVIII

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, are 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 LIX

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to the administrative instructions already issued, shall be operative as from 1 January till 31 December 1950.

Dated at TRIESTE, this 3rd day of April 1950.

H.P.P. ROBERTSON

Brigadier (Retd)

for **CLYDE D. EDDLEMAN**

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/50/27

Order No. 58

DETERMINATION OF THE RATES OF CONTRIBUTIONS IN AGRICULTURE DUE FOR THE YEAR 1950

WHEREAS, it is deemed necessary to determine the rates of contributions in agriculture due for the year 1950, 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, CLYDE D. EDDLEMAN, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER :

ARTICLE I

The contributions provided for by „Articolo Unico“ of R. D. L. 28 November 1938, No. 2138, and due in the Zone for the year 1950, shall be those set forth in the table attached to this Order.

ARTICLE II

Section 1. — The rates of contributions as set forth in the attached table shall apply to the working days ascertained in respect of each enterprise in accordance with R. D. L. 28 November 1938, No. 2138, and with the rules for its implementation.

Section 2. — As regards those enterprises employing fixed salaried workers, the number of their days of attendance shall be computed, for the purpose of contributions, in the amount of 300. In those cases where the above mentioned fixed salaried workers attend to both agricultural work and cattle, such working days shall be deducted from the number of those established in total for the enterprise for the cultivation of the land and the attendance of cattle. On the contrary, in those cases where they attend exclusively either to agricultural work or to cattle, the 300 days shall be deducted from the number of those established for the cultivation of the land or for the attendance of cattle respectively.

Section 3. — As regard „aziende coloniche“ and „aziende mezzadrili“, the number of days employed by each working member of the family shall be calculated for the purpose of contributions, in the amount of 240.

Section 4. — The owners of rented land shall pay the rates as shown in the attached table in respect of „salariati fissi“ and „giornalieri di campagna“, for each working day of fixed salaried workers employed by them and for each working day charged to them for works of ground improvement and soil regulation, in terms of Article 5 of R. D. L. 24 September 1940, No. 1949.

ARTICLE III

Whenever during the year 1950 there should be any change in the rates of contributions set forth in the present Order, pursuant to the provisions governing the social insurance treatment („Assicurazioni e Prestazioni“) for which the application of the above contributions is established, the rates fixed in the table attached to this Order shall be modified accordingly by special subsequent provisions.

ARTICLE IV

As regards the workmen's compensation insurance in agriculture, the contributions to be entered into the rolls of the Land Tax („Imposta Fondiaria“) for the year 1950 in relation with the estimated revenue („Estimo catastale“) in accordance with paragraph 1 of Article 3 of Law No. 942, of 16 June 1939, shall be determined by subsequent provision.

ARTICLE V

The lessors of the land leased on a share-cropping basis („concedenti di fondi condotti a mezzadria e colonia“) shall retain the amount of the contributions which may be due by the „colono“ or „mezzadro“ on behalf of any workers employed for works performed for the „colono“ or „mezzadro“.

ARTICLE VI

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

Dated at TRIESTE, this 3rd day of April 1950.

H.P.P. ROBERTSON

Brigadier (Retd)

for **CLYDE D. EDDLEMAN**

Brigadier General U. S. Army

Director General, Civil Affairs

Ref: LD/A/50/59

TABLE

ATTACHED TO ORDER No. 58 DATED 3 APRIL 1950 RATES OF CONTRIBUTION FOR THE YEAR 1950

CATEGORIES OF CONTRIBUTIONS	For each working day of fixed salaried workers whether or not attending to agricultural works and to cattle	For each working day of day-workers („giornalieri di campagna“)		For each working day of „coloni and „mezzadri“	
	Men	Women and Children	Men	Women and Children	Women Men and Children
1. Sickness Insurance	20. —	16.12	28.25	20.97	11.29
2. Old Age and Invalidism:					
a) basic contribution	0.54	0.27	0.54	0.27	—
b) supplementary contribution	6.90	3.45	6.90	3.45	—
c) contribution to Social So- lidarity Fund	15.75	7.87	15.75	7.87	—
d) indemnity for increased pri- ce of bread	3.15	3.15	3.15	3.15	—
3. Tuberculosis:					
a) basic contribution	0.12	0.10	0.20	0.20	0.06
b) supplementary contribution	5.19	4.33	8.65	8.65	2.59
4. Marriage and birth.....	0.07	0.08	0.24	0.22	0.07
5. Family Allowance	49.—	49.—	49.—	49.—	—

The contribution for the Social Solidarity Fund provided for by No. 2, c), includes the quota-share to be borne by the employer and the worker. In terms of Art. V of Order No. 462, dated 11 September 1947, the share of the contribution due by the worker shall be retained by the employer from the salaries paid. The share to be borne by the worker shall be Lire 5.25 for each working day of a man, and Lire 2,625 for each working day of a woman or child.

Administrative Order No. 18

AUTHORITY TO CHANGE THE SURNAME

WHEREAS BUSSANI Giacomo born at Pinguente on 28 September 1910, resident at Trieste, Via dell Eremo 245, has complied with the law formalities required to obtain the change of his surname into that of BUZAN according to the authority granted to him by Director of Legal Affairs on October 14, 1949, and

WHEREAS said person has now made application in order that the requested change of surname be effected, and be valid also in respect of his wife CNES Stefania and of his sons Mario and Paolo, and

WHEREAS the provisions of Titolo VIII chapter I of R. D. No. 1328 of July 9, 1939 on the Rules and Regulations of the Civil Status have been complied with and no objections having been raised,

NOW, THEREFORE, I, WILLIAM H. PETERS, Jr., Colonel Inf., Deputy Executive Director to Director General, Civil Affairs,

ORDER:

1. — The surname of the interested person Giacomo BUSSANI is hereby changed into „BUZAN“ and the change is valid also in respect of CNES Stefania, married to Giacomo Bussani and of Mario and Paolo BUSSANI, minor sons of the same.

2. — The applicant will provide for the inscription of this Order in the proper register of births and the annotation at foot of the deeds themselves, according to the existing Law.

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

Dated at TRIESTE, this 28th day of March 1950.

WM. H. PETERS, Jr.,

Colonel Inf.

Deputy Executive Director to
Director General, Civil Affairs

Ref.: LD/B/50/16

Administrative Order No. 19

CHANGE IN THE BOARD OF DIRECTORS OF „ENTE PORTO INDUSTRIALE DI ZAULE“

WHEREAS by Administrative Order No. 45, dated 17 July 1949, the Board of Directors of „Ente Porto Industriale di Zaule“ was appointed and whereas Dott. Ing. Arturo BARPI, one of the members appointed is now deceased and it is necessary to appoint a new member in his place, and

WHEREAS the „Associazione dell'Armamento di linea“ and the „Associazione degli Armatori Giuliani navi da carico“ have nominated Dott. Ing. Umberto JURIS as the representative of the shipowners in the Board in place of Dott. Ing. Arturo BARPI and there are no objections,

NOW, THEREFORE, I, WILLIAM H. PETERS, Jr., Colonel Int., Deputy Executive Director to Director General, Civil Affairs,

ORDER:

1. — Dr. Eng. Umberto JURIS is appointed member of the Board of Directors of „Ente Porto Industriale di Zaule“ as representative of the shipowners, in substitution of the deceased Dr. Eng. Arturo BARPI, former member of said Board, appointed by Administrative Order No. 45, dated 17 July 1949.

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

Dated at TRIESTE, this 29th day of March 1950.

WM. H. PETERS, Jr.,

Colonel Inf.

Deputy Executive Director to
Director General, Civil Affairs

Ref.: LD/B/50/14

Administrative Order No. 20

AUTHORITY TO CHANGE THE SURNAME

WHEREAS Mr. Luigi ZUCCULIN, born at Trieste on January 15, 1882 and residing in Trieste, Viale Miramare 337, has complied with the law formalities required to obtain the change of his surname into that of „ZUCULIN“ according to the authority granted to him by Director of Legal Affairs on December 5, 1949 ; and

WHEREAS said person has now made application in order that the requested change of surname be effected and be valid also in respect of his wife Antonia Dvorsak , and

WHEREAS the provisions of Titolo VIII chapter I of R. D. No. 1328 of July 9, 1939 on the Rules and Regulations of the Civil Status have been complied with and no objections having been raised,

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

ORDER:

1. — The surname of the interested person Mr. Luigi ZUCCULIN is hereby changed into „ZUCULIN“ and the change is valid also in respect of his wife Antonia Dvorsak.

2. — The applicant will provide for the inscription of this Order in the proper register of births and the annotation at foot of the deeds themselves, according to the existing Law.

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

Dated at TRIESTE, this 3rd day of April 1950.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref.: LD/B/50/19

Administrative Order No. 21

APPOINTMENT OF NEW MEMBER TO THE BOARD OF DIRECTORS OF THE „ENTE PORTO INDUSTRIALE, ZAULE“

WHEREAS it is deemed necessary to appoint a representative of the „Ufficio del Genio Civile“ to the Board of Directors of the „Ente Porto Industriale, Zaule“, as foreseen in Article III, Section 2 of Order No. 104 dated 12 May 1949, as amended by Article I, Section 2 of Order No. 22 dated 6 February 1950,

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

ORDER:

1. — Eng. Giovanni FERRAZZI, is hereby appointed member of the Board of Directors of the „Ente Porto Industriale, Zaule“, as representative of the „Ufficio del Genio Civile“ of Trieste.

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

Dated at TRIESTE, this 6th day of April 1950.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref.: LD/B/50/20

Administrative Order No. 22

AUTHORITY TO „CASSA SCOLASTICA DEL LICEO-GINNASIO DANTE ALIGHIERI“, TRIESTE, TO ACCEPT A DONATION

WHEREAS the Education Office of the Allied Military Government has recommended that the „Cassa Scolastica del Liceo-Ginnasio Dante Alighieri“, Trieste, be authorized to accept a donation of the sum of 50,000 Lire made by the deceased Prof. Gino Saraval for the purpose of establishing an annual prize bearing the name of Prof. Gino Saraval and there are no objections thereto,

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

ORDER:

1. — The „Cassa Scolastica del Liceo-Ginnasio Dante Alighieri“, Trieste, is hereby authorized to accept the donation of the sum of 50,000 Lire for the purpose of establishing an annual prize bearing the name of Prof. Gino Saraval.

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

Dated at TRIESTE, this 6th day of April 1950.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref.: LD/B/50/21

Notice No. 19

CLOSING AND LIGHTING OF ENTRANCES OF HOUSES IN THE COMMUNE OF TRIESTE

The attention of all is drawn to Art. 61 of the Consolidated Text of the Public Safety Law, approved by R. D. of 18th June 1931 No. 773, and to the Order issued by the Questura of Trieste, dated 20th November 1933.

The following is a copy of the Order issued by the Questura :

„Durante le ore di notte, nelle case di abitazione del Comune di Trieste, non potrà lasciarsi aperto più di un accesso sulla pubblica via. Anche tale accesso resterà chiuso dopo le ore 22.00 nelle case in cui manchi il custode.

„Dalle ore sottoindicate e sino alle ore 22.00 gli atri e le scale delle case dovranno essere sufficientemente illuminati :

gennaio	dalle ore	16.45	luglio	dalle ore	20.30
febbraio	„	17.30	agosto	„	19.30
marzo	„	18.00	settembre	„	19.00
aprile	„	18.45	ottobre	„	18.00
maggio	„	19.30	novembre	„	17.00
giugno	„	20.15	dicembre	„	16.45

Under this Law contraveners are liable to a fine up to Lire 4.000.—.

It is the intention to enforce strictly the above provisions, as from the date of the publication of this Notice.

Dated at Trieste, this 3rd day of April 1950.

G. RICHARDSON

Colonel, OBE

Director of Public Safety

Ref. : LD/C/50/13

Notice No. 20

PETROLEUM PRODUCTS

For the purpose of the assessment of indirect taxes (Excise duties, Turnover Tax, etc.) on petroleum products, the relative prices are hereby fixed as follows :

1. — **PETROL, KEROSENE, GAS-OIL.** — Selling prices to consumers for loose merchandise delivered free at depot or at railways station of destination or at distribution centre or at filling station :

PETROL 64/66 N. O. (ordinary):	duty paid merchandise (turnover tax included)		dutiable merchandise (turnover tax in addition)	
	ql.	hl.	ql.	hl.
	Lire		Lire	
as from 15/4/1949	15.200	11.000	5.984	4.338
„ „ 30/7/1949	15.150	11.000	5.938	4.305
„ „ 4/11/1949	15.150	11.000	5.938	4.305
„ „ 11/3/1950	16.000	11.600	5.468	3.965

PETROL 72/75 N. O. (super fuel):

as from 15/4/1949	16.350	12.100	7.042	5.211
" " 30/7/1949 (super fuel - Blue or violet)	16.350	12.100	7.042	5.211
" " 4/11/1949 (super fuel - Blue or violet)	16.350	12.100	7.042	5.211
" " 11/3/1950 (super fuel for motor-vehicles, blue or violet)	17.027	12.600	6.495	4.805

KEROSENE for illumination:

as from 15/4/1949	9.700	—	4.924	—
" " 30/7/1949	9.100	—	4.372	—
" " 4/11/1949	9.100	7.400	4.372	3.545
" " 11/3/1950	12.330	10.000	4.372	3.545

KEROSENE for agricultural uses: merchandise on which a reduced duty has been paid (incl. of turnover tax):

as from 15/4/1949	5.200
" " 30/7/1949	4.750
" " 4/11/1949	4.750
" " 11/3/1950	4.450

GAS - OIL:	duty paid merchandise (turnover tax included)		dutiable merchandise (turnover tax in addition)	
	ql.	hl.	ql.	hl.
	Lire		Lire	
as from 15/4/1949	8.600	7.300	4.712	4.005
" " 30/7/1949	8.100	6.900	4.252	3.614
" " 4/11/1949 (Diesel index not less than 50)	8.100	6.900	4.252	3.614
" " 11/3/1950 (Diesel index not less than 50)	9.050	7.600	4.103	3.446

GAS-OIL for agricultural uses: merchandise on which a reduced duty has been paid (incl. of turnover tax):

as from 15/4/1949	5.000
" " 30/7/1949	4.350
" " 4/11/1949	4.350
" " 11/3/1950	4.100

GAS - OIL for small craft:

	dutiable merchandise (turnover tax in addition)	
as from 15/4/1949	3.950	3.360
" " 30/7/1949	3.150	2.677
" " 4/11/1949	3.000	2.550

GAS - OIL for electric generators: merchandise on which a reduced duty has been paid (incl. of turnover tax):

as from 4/11/1949	4.620
" " 11/3/1950	4.560

Prices of petrol and gas-oil for agricultural uses are not inclusive of dues payable to U.M.A. at the rate of L. 155 per quintal. No compensation or refund is due for decantation in purchasers barrels. The established additional charge of L. 200 per ql., inclusive of barrels hiring costs, may be collected only in respect of sales in barrels returnable to the vendor.

2. — **FUEL OIL.** — Prices for loose merchandise, free ex coast establishments, on railway tank-cars or motor tank-lorries of more than 10 tons:

a) for engines:

	duty paid merchandise (incl. of turnover tax)	dutiable merchandise (turnover tax in addition)
	ql.	ql.
	Lire	Lire
as from 15/4/1949	4.980	1.982
„ „ 30/7/1949	4.650	1.678
„ „ 4/11/1949	4.650	1.678
„ „ 11/3/1950	4.650	1.602

b) for engines of electric generators: merchandise on which a reduced duty has been paid (incl. of turnover tax):

	Lire
as from 4/11/1949	1.824
„ „ 11/3/1950	1.700

c) for furnaces and boilers (with distilled product not exceeding 20% at 300° C.):

HEAVY OIL	duty paid merchandise (turnover tax included)	dutiable merchandise (turnover tax in addition)
	ql.	ql.
	Lire	Lire
as from 15/4/1949	1.950	1.782
„ „ 30/7/1949	1.700	1.484
„ „ 4/11/1949	1.700	1.543
„ „ 11/3/1950	1.600	1.426

FLUID (viscosity less than 8 E. at 50° C. and flowing at 5° C.):

as from 15/4/1949	2.100	1.926
„ „ 30/7/1949	1.800	1.576
„ „ 4/11/1949	1.800	1.639
„ „ 11/3/1950	1.700	1.522

d) Diesel extra: for motors:

as from 15/4/1949	6.222	3.124
„ „ 30/7/1949	5.860	2.791
„ „ 4/11/1949	5.860	2.791
„ „ 11/3/1950	5.800	2.660

e) Diesel extra for electric generators: merchandise on which a reduced duty has been paid (turnover tax incl.):

	Lire
as from 4/11/1949	3.034
„ „ 11/3/1950	3.000

A charge of L. 100 per ql. may be collected in addition to the average transportation cost from the coast establishment in respect of loose fuel delivered free at the inland depot. An additional L. 150 per ql. incl. of barrels hiring cost may be collected for the sale in barrels returnable to the vendor.

3. — **BITUMENS:** the following prices are hereby fixed for duty paid merchandise for road and industrial uses delivered free ex refinery (turnover tax for the purchaser's account).

as from 4/11/1949 for bitumens melt by warm process	L. 2.300 per ql.
for merchandise in non returnable barrels	„ 2.700 „ „

In respect of deliveries of bitumen placed in barrels by inland depots, a charge of L. 80 per ql. may be collected in addition to the transportation cost, to be calculated on the basis of the railway freight for full wagon-loads.

Dated at TRIESTE, this 30th day of March 1950.

L. R. BATTENSBY

Chief

Department of Finance

Ref. : LD/C/50/12

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