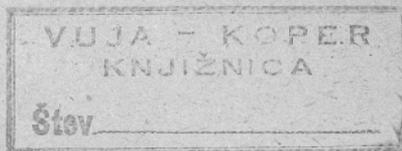


ALLIED MILITARY GOVERNMENT

VENEZIA GIULIA

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VENEZIA GIULIA

General Order No. 86 (40 B)

WAR PROFIT TAX

WHEREAS, it is deemed advisable to amend General Order No. 40, in those parts of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“),

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

ORDER:

REPEAL OF CERTAIN PROVISIONS OF EXISTING LEGISLATION

ARTICLE I

The following provisions are hereby repealed: Article I and paras 1 and 2 of Article 2 of R. D. L. 4 February 1937, No. 163, converted into the Law 7 June 1937, No. 1209; Articles 6 and 22 of the Consolidated Text approved by R. D. 3 June 1943, No. 598, amended by General Order No. 40; and Articles VIII, IX, X and XIII of General Order No. 40.

PROVISIONS GOVERNING THE ASSESSMENT OF WAR PROFIT TAX AND OF INCOME TAX — REVALUATION

ARTICLE II

For the purpose of the war profit tax for the year 1945, the ordinary income referred to in the Consolidated Text approved by R. D. 3 June 1943, No. 598, as subsequently amended, if assessed on the basis of the income earned or of the capital invested in the years 1937-1938, shall be revalued by adopting the coefficient 5.—

If such ordinary income has been assessed on the basis of the capital invested after 31 December 1938, the revaluation shall be made by adopting the following coefficients:

- 4.35 for capital invested in 1939
- 3.75 for capital invested in 1940
- 3.15 for capital invested in 1941 and 1942
- 2.50 for capital invested in 1943
- 1.25 for capital invested in 1944

Those portions of ordinary income increased or diminished as a result of capital invested in accordance with Article 8 of the said Consolidated Text shall be revalued in the same way.

For the purpose of war profit tax for 1944, the coefficients established by this Article shall be reduced to two fifths.

The assessment of the ordinary income for the purposes of war profit tax due by the tax-payers specified in Article 2 of the Consolidated Text approved by R. D. 3 June 1943, No. 598, shall be subject to the provisions of Article 3, first para of the said Consolidated Text, but excepting assessments which have become final before the effective date of this Order.

ARTICLE III

The „quote di ammortamento“ which may be deducted from the gross income for the purposes of assessment of income tax and of war profit tax, shall be calculated, as from the year 1944, on the basis of the values as determined in accordance with R. D. 5 October 1936, No. 1475, converted into the Law 4 January 1937, No. 40, and the coefficients set forth by the foregoing Article.

The provisions of the foregoing para shall also be applied for the purposes of the revaluation to be made for the assessment of incomes or losses derived from realization or from the total or partial loss of certain assets.

ARTICLE IV

Section 1. — Companies and bodies which are taxed on the basis of their balance-sheet shall not be entitled, for the financial years closed after the effective date of this Order, to the revaluation of the „quote di ammortamento“ to be deducted from their income, if they have not provided for the revaluation of the respective sources of such income in their balance-sheets.

Section 2. — For the financial years closed prior to the effective date of this Order, the deduction of the revalued „ammortamento“ is allowed even if the same is not stated in the balance-sheet, and no change shall be made to the assessments which have already become final.

ARTICLE V

Section 1. — The credit-balance derived from the revaluation shall not be distributed prior to the actual realization of the productive sources, but may be destined to cover losses or to increase the company's capital.

Section 2. — Companies using such credit balance for an increase of their capital shall at the same time increase their ordinary reserve fund, so that the proportion between the capital and the reserve fund shall remain the same as before the increase in question.

Section 3. — Any company or body failing to comply with the provisions of the first para shall be liable to a fine not exceeding the amount wrongly disposed of and not less than one-tenth of such amount and the president, the managing director, the manager the auditors and the other persons charged with the control according to the nature of the company or body, shall be personally liable to a fine of not less than 20.000.— Lire and not exceeding 100.000 Lire.

ARTICLE VI

The indemnities to be paid as compensation for war damages suffered by industrial, commercial and agricultural enterprises shall not be considered as income for the purpose of the enforcement of the income (ricchezza mobile) and war profit taxes.

ARTICLE VII

For the purposes of the enforcement of Article 11, second para, of the Consolidated Text approved by R. D. 3 June 1943, No. 598, the remaining value of plants and installations for the performance of works and the production of supplies required for the defence and for the military equipment of the Country, shall be the commercial value of such plants and installations on 31 December 1945.

In order to assess the loss to be deducted, corresponding to the difference between the original cost of such plants and installations (no deduction yet being made for depreciation) and the above value, the cost and depreciation shall be re-valued by adopting the coefficient established by Article 2 of this Order.

PROVISIONS FOR THE ASSESSMENT OF PROFITS IN SINGLE TRANSACTIONS RELATING TO REAL AND PERSONAL PROPERTY-INTERPRETATION OF, AND AMENDMENTS TO, THE CONSOLIDATED TEXT

ARTICLE VIII

In single speculative transactions concerning real and personal property effected by taxpayers who are not taxed on the basis of the balance-sheet, the profit liable to war profit tax shall be the difference between the profit as assessed for each transaction and the profit which would have been earned if the transaction had been carried out in an equivalent period

of time and had terminated in the year 1938, the ordinary income thus obtained being revalued by the coefficient established by Article 2; or the profit shall be the difference between the profit as assessed for each transaction and a sum equal to 8 percent of the capital invested in the operation, revalued in accordance with the aforesaid Article for every year of investment, deducting the proceeds earned during the duration of the investment.

The provisions of the foregoing para shall not affect the assessments which have already become final on the effective date of this Order.

The allocation of real property to partners of real estate companies effected as provided for in Article 5 of the Law 23 March 1940, No. 283 and in Article 15 of the Consolidated Text approved by R. D. 9 March 1942, No. 257, shall not be subject to assessments of war profit tax.

ARTICLE IX

If the total income of companies and bodies taxed on the basis of their balance-sheets includes profits derived from speculative operations on real property and the ordinary income is determined at the rate of 8 percent of the capital invested in the years 1937-1938 after deduction of the value of the real property itself, in addition to the said income 8 percent of the value of the real property involved in the speculation shall be computed, for every year of the duration of the investment, after deducting the income accrued during the investment from the real property in question as assessed or assessable for the purposes of the tax on buildings or on land-property.

The provisions of the foregoing para shall not be applicable if the real property involved in the speculation constitutes an investment of capital which has been already considered in the assessment of the ordinary income.

ARTICLE X

The functions of brokers as provided for under Article 1 of the Consolidated Text approved by R. D. 3 June 1943, No. 598, shall cover activities in civil affairs, in addition to commercial business

ARTICLE XI

For the purpose of Article 10, the power to increase incomes assessed by the office and to assess undeclared incomes in the cases referred to under Article 98 of the Regulations approved by R. D. 11 July 1907, No. 560, is hereby extended to the Commissions of Appeal whenever the Commissions of first instance do not deem advisable to avail themselves of the mentioned power.

In these cases, and when the District Tax Office does not consider adequate the assessment proposed by the Commission of first instance, in case the latter has availed itself of the above power, the former office may request the Commission of Appeal to increase the incomes assessed and to assess the undeclared incomes or to propose a new assessment.

The power granted under the first para shall cease, for the Commissions of first instance, on 31 December of the third year following that in which the enforcement of the war profit tax will cease.

The request referred to in the second para shall be made by the office to the Commission of Appeal within sixty days of the date on which the office has received notice that the Commission of first instance does not propose to increase the incomes assessed or to assess undeclared incomes or of the date on which the proposal for a new assessment has been received: the request shall have no effect if made after that period.

ARTICLE XII

The president and the directors of Joint Stock Companies and limited partnerships in office on the effective date of this Order, those who will be in office until all the obligations deriving from the enforcement of the war profit tax have been fulfilled, as well as the liquidators, shall be jointly and severally responsible for the payment of the debt deriving from the enforcement of said tax, regardless of the time when the relative assessment and entry in the tax-rolls were effected.

The presidents and directors in office on 16 July 1940 and those who have been in office until the effective date of this Order, together with the liquidators, shall be jointly and severally liable for the debt referred to in the foregoing para, whenever one or more of the following conditions occur :

- a) if the company or partnership has been created after 16 July 1940 from an individual firm, an unregistered firm, a limited or unlimited partnership ;
- b) if there is a considerable disparity between the company's capital and the company's turnover, or between the capital and the profit assessed ;
- c) if the company or partnership has been dissolved prior to the assessment of war profits ;
- d) if it may be presumed that the constitution or the management of the company was pre-arranged in order to create a total or partial insolvency with respect to the war profit tax.

CESSATION OF THE WAR PROFIT TAX

ARTICLE XIII

The enforcement of war profit tax provided for by the Consolidated Text approved by R. D. 3 June 1943, No. 598, shall cease as from 1 January 1946.

The Finance Administration shall, however, continue to retain, in accordance with Article 20 of the Consolidated Text approved by R. D. 3 June 1943, No. 598, a sum equal to 1 percent of the amount of each payment relating to contracts and supplies carried out before 31 December 1945, until the contractors and suppliers are in a position to prove, by a certificate of the appropriate District Office, that the whole war profit tax due for such contracts and supplies, as well as the debt relating to the expropriation of the relative profits, have been duly paid and that no assessment in connection therewith is to be made or is intended.

PROCEDURE, PENALTIES AND EFFECTIVE DATE

ARTICLE XIV

The tax-payer may appeal to the Area Tax Commission also with regard to the matter itself („merito“) if the profit assessed by the District Commission exceeds the double of the amount of the income declared : the District Office may appeal to the said Commission if the income assessed by the District Commission is less than one-half of that assessed by the Office.

An appeal against the decisions of the Commissions of first instance may be made to the Area Tax Commission which shall also decide with regard to the matter itself („merito“).

ARTICLE XV

The penalties regarding the war profit tax shall be those established in Article 23 of the Consolidated Text approved by R. D. 3 June 1943, No. 598.

The foregoing para shall also apply to assessments completed on the effective date of this Order and no refund shall be made of penalties already collected.

When the assessment or the revision of incomes subject to the war profit tax are made on agreement with the taxpayer before the case is decided by the Administrative Commissions, no penalty shall be due for failure to declare.

ARTICLE XVI

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

Dated at TRIESTE, this 7th day of December 1946.

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

Order No. 231 (151 C)

CHANGE IN MEMBERSHIP OF FILM BOARD

*WHEREAS, Order No. 151 provided for a Film Board of 4 members; and
WHEREAS, it is necessary to change the membership of said Board,
NOW, THEREFORE, I, ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil
Affairs Officer,*

ORDER:

ARTICLE I

(a) The following members of the Film Board, established pursuant to Order No. 151, dated June 17, 1946, are hereby relieved of their assignments:

Capt. John H. DODRIDGE, Venezia Giulia Police Force
Capt. Desmond T. CLARKE, 13 Corps.

(b) The following are hereby appointed to the said Film Board:

Capt. Percival Austin EDWARDS, Venezia Giulia Police Force
Capt. Alexander Edward BRITTEN, (Trieste Bureau) G. H.Q.

ARTICLE II

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

Dated at TRIESTE, this 4th day of December, 1946.

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

Order No. 239

EXEMPTION FROM PAYMENT OF SCHOOL TAXES AND SURTAXES FOR THE YEAR 1943 - 1944

*WHEREAS, it is considered advisable to confirm for certain categories of students the
exemptions from the payment of school taxes and surtaxes granted for the academic year 1943-
1944,*

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

ORDER

ARTICLE I

CONFIRMATION OF EXEMPTION FROM PAYMENT OF SCHOOL TAXES AND SUPERTAXES GRANTED FOR THE YEAR 1943-1944

The exemption from the payment of school taxes and supertaxes granted for the academic year 1943-1944, are hereby confirmed for the following students of universities:

- a) who are members of families gravely damaged in consequence of war events;
- b) who are invalids of labour or members of families whose father or principal economic sustainer is an invalid of labour or has died in a labour accident;
- c) who are members of a family whose father or principal sustainer has been in service of Merchant Marine interned in a neutral State.

ARTICLE II

COMPETENCE FOR THE GRANTING OF THE EXEMPTION

It shall be the duty of the Rector of the University of Trieste to examine whether in a given case the conditions for the attainment of exemptions mentioned in Article I of this Order have been complied with, and to decide on the granting of such exemptions.

ARTICLE III

EFFECTIVE DATE

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

Dated at TRIESTE, this 4th day of December, 1946.

ALFRED C. BOWMAN

Colonel, J.A.G.D.

Senior Civil Affairs Officer

Order No. 275

PAYMENT OF A „WINTER BONUS“ TO AGRICULTURAL WORKERS

WHEREAS, it is considered advisable and necessary to provide for the payment of an extraordinary Winter Bonus to Agricultural Workers in that part of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“) in order to enable them to provide themselves with the most urgent necessities for the incoming winter;

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

ORDER:

ARTICLE I

PAYMENT OF A „WINTER BONUS“ TO AGRICULTURAL WORKERS

Section 1. — The payment in a lumpsum of an extraordinary allowance, called „Winter Bonus“, at the conditions specified in the following articles, is hereby provided for in favour of agricultural workers residing in the Territory.

Section 2. — For the purpose of this Order, the residence shall be that resulting from the registration of the persons concerned in the communal Register of the Permanent Population on 1 September 1946.

Section 3. — For the purpose of this Order, share croppers (mezzadri e coloni parziari) minor partners in live stock bailment (soci minori nella soccida) and workers paid exclusively by sharing the products shall not be considered as agricultural workers.

ARTICLE II

AMOUNT OF THE WINTER BONUS

The amount of the Winter Bonus payable under Article I hereof, shall be as follows:

- (a) 3.000 lire to workers who are qualified as heads of a family,
- (b) 1.500 lire to workers who are not qualified as heads of a family.

ARTICLE III

OBLIGATION OF EMPLOYERS FOR THE PAYMENT OF THE WINTER BONUS

The Winter Bonus shall be paid directly by the employer :

(a) to agricultural workers who were employed on 1 September 1946 as permanent employees (vincolati da un rapporto fisso di lavoro), such as clerks, fixed wage earners (salariati), and workers belonging to similar categories whenever a minimum period of 200 working days is guaranteed ; and

(b) to the personnel who, at the date mentioned in subdivision (a), were employed in agricultural or accessory or complementary works, for which the procedure established for the payment of unified contribution is not applicable.

ARTICLE IV

OBLIGATION OF ISTITUTO PREVIDENZA SOCIALE FOR THE PAYMENT OF THE WINTER BONUS

Section 1. — The Winter Bonus shall be paid to daily farm workers by the Istituto della Previdenza Sociale through a special compensation administration for agriculture of the Cassa Unica Assegni Familiari, having an accounting separate from the one relating to the family allowances themselves.

Section 2. — The payment of the Winter Bonus provided for in Section 1 of this Article shall be effected :

(a) as to daily farm workers permanently or habitually recorded in the lists of workers for the agricultural year 1945-46, on the basis of the said lists and of the records of heads of families, taking into account all eventual changes in the composition of the family prior to 1 September 1946 ;

(b) as to other daily farm workers, on the basis of special lists to be compiled by the provincial offices of the Service controlling the nominal list of workers and the unified agriculture contributions. In such lists there shall be recorded, with the eventual indication of head of family, those who are not registered in the lists as permanent or habitual workers and are able to prove, by an appropriate certificate issued by the Commune, that they have been working during the agricultural year in being on 1 September 1946, mostly as daily farm workers or as workers whose earnings do not derive exclusively from the sharing of the products of the respective agricultural concerns.

Section 3. — The burden for the payment of the Winter Bonus to agricultural workers mentioned in Section 1 of this Article shall be borne partially by the employers in agricultural work, who shall pay a special contribution as established in Article V hereinafter, and partially by the Allied Military Government by the contribution for the payment of the Winter Bonus to unemployed workers provided for under Article V of Order 273.

ARTICLE V

PAYMENT OF A CONTRIBUTION BY THE EMPLOYERS IN AGRICULTURAL WORK

Section 1. — The contribution which every employer in agricultural work is bound to pay under Section 3 of Article IV hereof, shall be determined by the application of a quota of 12.50 Lire for each working day of fixed wage earners (salariati) and manual labourers (braccianti), as ascertained or to be ascertained in respect of the said employer for the purpose of the payment of the unified agricultural contributions for the year 1946, and by deducting from the total sum resulting thereby the total amount of Bonuses paid directly by him in accordance with Article III of this Order, to those workers on permanent employment who are engaged in agricultural work and cattle farming.

For such purposes the employers shall file, within 20 days from the effective date of this Order, with the provincial offices of the Service controlling the nominal lists of workers and the unified agriculture contributions, a list of the permanent workers to whom they have paid the Winter Bonus directly, receipted by the workers' signatures. As to workers who are heads of families, the family situation certificate („certificato di stato di famiglia“) shall be attached thereto.

Section 2. — The contribution referred to in Section 1 of this Article shall not be applicable with regard to working days of fixed wage earners (salarjati) and of manual labourers (braccianti), which days have been ascertained in respect of firms of farmowners and sharing farms („aziende dei coltivatori diretti, e fondi condotti a mezzadria ed a colonia parziaria“), and relate to seasonal or peak work.

Section 3. — The provincial offices of the Service controlling the nominal lists of workers and the unified agriculture contributions shall determine according to the data obtained and to the provisions of the preceding Sections of this Article, the amount of contributions due by each agriculturist and shall notify and invite the debtor to pay. The payment of the afore mentioned sum must be made within 30 days from the date of the notification into a special Post Current Account bearing the name of the Collector of the aforesaid Service.

Section 4. — In cases where the employers fail to pay the contributions in the time limit established above, the collection of the sums due and increased by a penalty („multa di mora“) of 6%, shall be intrusted, to the Official Tax-Collectors upon presentation of the lists of defaulters, and in conformity with the procedure of privilege in force for the collection of direct taxes, the collectors being responsible for the payment, and with the modalities and in accordance with the rules as are specified in R. D. L. 28 November 1938, No. 2138, and R. Decrees 24 September 1940, No.s 1949 and 1954.

The sums registered in such lists of taxation shall be collected in three equal instalments at intervals of 2 months.

Section 5. — An appeal may be made to the Area President, within 30 days from the date of notification, against the assessment of the amount of contribution.

The appeal shall not suspend the obligation to pay the sums demanded.

The Area President shall make a final decision after hearing the Commission constituted in accordance with Article 5 of R. D. 24 September 1940, No. 1949, and subsequent amendments.

Section 6. — The sums collected for contributions and penalties („multe di mora“) shall be attributed in accordance with the rules provided for in R. D. L. 24 September 1940, No. 1954, at the rate of 27/28ths to the appropriate administration of the Istituto della Previdenza Sociale and at the rate of 1/28th to the Service controlling the nominal lists of workers and unified contributions in agriculture, in order to reimburse the costs of the assessment and collection.

ARTICLE VI

PROHIBITION OF DOUBLE PAYMENTS

The Winter Bonus, payable under this Order, is of personal nature and may be received only once. It shall not be paid to persons entitled thereto under the provisions of Order 273 and 274.

ARTICLE VII

APPLICATION OF ORDER No. 273 TO CASES CONSIDERED BY THIS ORDER

The provisions of Order No. 273 may be applied to the cases considered by this Order whenever they are not inconsistent with the provisions of the latter.

ARTICLE VIII

PENALTIES

Any person violating any of the provisions of this Order shall, upon conviction by an Allied Military Court, be liable to a fine or imprisonment or both, as the Court may determine.

ARTICLE IX

EFFECTIVE DATE

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

TRIESTE, 5th December 1946.

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

Order No. 276

DISSOLUTION OF COMMISSIONS FOR MANUFACTURES OF MARBLE, GRANITE AND ORNAMENTAL STONES

WHEREAS it is considered advisable to repeal the R. D. L. dated April 20, 1936, No. 707, concerning the establishing of authorized rolls of manufacturers and traders of marble, granite and ornamental stones, and

WHEREAS by Order No. 237 dated October 13, 1946, respective Commissions have been established in that part of Venezia Giulia administered by the Allied Forces (hereinafter referred to as the „Territory“):

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

ORDER:

ARTICLE I

REPEAL OF R. D. L. DATED APRIL 20, 1936, No. 707 AND DISSOLUTION OF RESPECTIVE COMMISSIONS

Section 1. — The R. D. L. dated April 20, 1936, No. 707 is hereby repealed.

Section 2. — The respective Commissions for the management of authorized rolls of manufacturers and traders of marble, granite and ornamental stones re-established in accordance with Order No. 237 are hereby dissolved.

ARTICLE II

EFFECTIVE DATE

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

Dated at Trieste, this 4th day of December, 1946.

ALFRED C. BOWMAN

Colonel, J.A.G.D.

Senior Civil Affairs Officer

Order No. 280 (106 G)

UNBLOCKING OF DISCHARGES FROM EMPLOYMENT

WHEREAS, it is considered advisable and necessary to prolong up to 31 January 1947, the provisions in force concerning the limits of the unblocking of discharges from employment, and

WHEREAS, it is necessary to make provision for suspension of workers under certain conditions,

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

ORDER:

ARTICLE I

PROVISIONS FOR DISCHARGES FROM EMPLOYMENT

The provisions set forth in Section 1 of Article I of Order No. 106 D, dated August 28, 1946, and of Articles II, III, IV, V and VI of Order No. 106, dated April 6, 1946, as amended, shall be extended for the period from 1st December 1946 to 31 January 1947, inclusive.

ARTICLE II

PROVISIONS FOR SUSPENSIONS

The provisions of Article II of Order No. 265, dated 29 October 1946, shall be extended for the period from 1 December 1946 to 31 January 1947.

ARTICLE III

EFFECTIVE DATE

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

Dated at TRIESTE, this 29th day of November, 1946.

ALFRED C. BOWMAN

Colonel, J.A.G.D.

Senios Civil Affairs Officer

Order No. 289

PROVISIONS FOR CHANGE OF FIRST NAME ON ROLLS OF „STATO CIVILE“

WHEREAS, Article No. 72, R. D. 9 July 1939, No. 1238, prohibited upon the registration of the birth of a child in the „Stato Civile“, giving to a child having Italian citizenship a foreign first name, and

WHEREAS, it is considered expedient that in those parts of the Territory of Venezia Giulia administered by the Allied Forces (hereinafter called the „Territory“) such prohibition should be removed, and

WHEREAS, it is also considered expedient that persons who, since June 12, 1945, have been prevented because of the aforesaid prohibition from giving to any child such first name as they desired to give, should have the opportunity of altering names previously given,

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

ORDER:

ARTICLE I

REPEAL OF PROVISIONS PROHIBITING REGISTRATION OF FOREIGN FIRST NAME IN THE „STATO CIVILE“

So far as para 1 and para 3 of Article No. 72 of R. D. 9 July 1939, No. 1238, relates to the prohibition against the giving of foreign first names to children of Italian citizenship upon registration of birth in the „Stato Civile“, ais hereby repealed. Except as aforesaid the said para 1 and 3 of the said Article No. 72 shall remain in full force and effect.

ARTICLE II

PROVISIONS FOR CHANGE OF FIRST NAMES ON ROLLS OF „STATO CIVILE“

Any person who after June 12, 1945, has by reason of the provisions repealed by Art. I of this Order, been compelled to give to a child a first name other than that requested by such person, may apply to the competent officer of the „Stato Civile“ where the birth of such child was originally registered, to have such names altered to that originally requested.

The competent officer of the „Stato Civile“ is hereby authorized to make such alteration in the register upon such application; provided always that no such alteration shall be made if the same would constitute a violation of any part of the aforesaid Article 72 of R. D. of 9 July 1939, No. 1238, not specifically repealed by Article I and II of this Order.

ARTICLE III

EFFECTIVE DATE

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

TRIESTE, 7th December 1946.

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

Administrative Order No. 72

APPOINTMENT OF ORSO GASTONE AS TECHNICAL EMPLOYEE OF THE TERRITORIAL INSPECTORATE OF AGRICULTURE

WHEREAS it is considered advisable to appoint Mr. ORSO GASTONE as technical employee of the Territorial Inspectorate of Agriculture,

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

ORDER:

that Mr. ORSO GASTONE of the late Giovanni be appointed as technical employee of the Territorial Inspectorate of Agriculture, as an Official of Group B, Grade X, with effect from 1 November 1946.

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

Dated at TRIESTE, this 26th day of November 1946.

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

Administrative Order No. 79

APPOINTMENT OF PROF. BRUNO DE FINETTI

WHEREAS, it is considered that Prof. Bruno de FINETTI has all the qualifications to be appointed as „straordinario“ professor of the University of Trieste,

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

ORDER:

1. — Prof. Bruno de FINETTI is hereby appointed as „straordinario“ professor of actuarial mathematics and technics of free insurances of human life at the University of Trieste,
2. — Prof. Bruno de FINETTI shall be entitled to the allowances and indemnities pertaining to Group „A“, Grade VII.
3. — This appointment shall take effect as from 1 November 1946.
4. — This Order shall come into effect on the day it is signed by me.

Dated at TRIESTE, this 4th day of December, 1946.

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

Administrative Order No. 80

LIQUIDATION OF „MITTELMEER-REEDEREI“

WHEREAS by Order No. 53 dated 3 January 1946, and issued by ALFRED C. BOWMAN, Colonel, J.A.G.D., Senior Civil Affairs Officer, Allied Military Government, Venezia-Giulia, Germany was declared to be an Enemy State, and

WHEREAS, by Administrative Order No. 36 dated 5 April 1946, avv. Romeo PRESCA was appointed sequestrator of „MITTELMEER-REEDEREI“ (hereinafter called „the società“), and

WHEREAS, on 30 May 1945 the said „società“ which had its head office for Italy at Venice was placed in liquidation and Rag. Avv. Mario TRONCON of Venice was appointed liquidator, and

WHEREAS, it is considered advisable to liquidate the „Società“ operating in that part of Venezia-Giulia administered by the Allied Military Government (hereinafter called „the Territory“),

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

ARTICLE I

LIQUIDATION OF „MITTELMEER-REEDEREI“

The Società „MITTELMEER-REEDEREI“ shall be and is hereby placed in liquidation.

ARTICLE II

APPOINTMENT OF LIQUIDATORS

Avv. Rag. Mario TRONCON and avv. Romeo PRESCA are hereby appointed joint liquidators of the Società „MITTELMEER-REEDEREI“ (hereinafter referred to as „said Liquidators“).

ARTICLE III

POWERS, DUTIES AND FUNCTIONS OF SAID LIQUIDATORS

The said liquidators shall have all the functions, powers, rights and duties of liquidators or Enemy Property under all Laws in effect on 8 September 1943, provided, however, that they shall, in the exercise of said functions, powers, rights and duties, be under the control and comply with the orders and instructions of the Allied Military Government.

ARTICLE IV

SUBJECT TO REMOVAL

The said liquidators shall be removable and their successors appointed in writing by me or my successor in office.

ARTICLE V

EFFECTIVE DATE

This Order shall come into effect on the date that it is signed by me.

Dated at TRIESTE, this 26th day of November 1946.

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

Administrative Order No. 82

RETENTION IN SERVICE OF JUDICIARY OFFICIALS

WHEREAS the Judiciary Officials Chiurco Giorgio, Cusulini Valentino and Bolteri Luigi, have reached the age of retirement from service and,

WHEREAS, the First President and the Procuratore Generale of the Court of Appeal of Trieste, have requested that they be permitted to continue in service temporarily in accordance with the law of 28 January 1943, No. 33; and

WHEREAS, it is deemed desirable and necessary to make such disposition,

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

ORDER:

1. — Chiurco Giorgio, judicial clerk of the Court of Appeal of Trieste ;
Cusulini Valentino, Chief Secretary of the Procura di Stato of Gorizia ;
Bolteri Luigi, Secretary of the Procura di Stato of Gorizia ;
who have reached the age of retirement from service under existing law, shall nevertheless continue temporarily in service, in accordance with and subject to all the provisions of the law of 28 January 1943, No. 33.

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

Dated at TRIESTE, this 7th day of December, 1946.

ALFRED C. BOWMAN

Colonel, J.A.G.D.

Senior Civil Affairs Officer

Administrative Order No. 83

APPOINTMENT OF COMMITTEES FOR AGRICULTURE AND FORESTRY IMPROVEMENT

WHEREAS, a subsidy for soil improvements has been provided for in Order No. 196, dated 31 July, 1946; and

WHEREAS, it is necessary to provide Committees to consider and pass upon applications for said subsidies,

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

ORDER:

ARTICLE I

Section 1. — The following Committee for Agricultural Improvement is hereby appointed :

Chairman : PLATZER FRANCESCO — Vice Chief of the Territorial Inspectorate of Agriculture

Members : PRUCKER MARIO — Chief of the Genio Civile Compartimentale
SCALA ANTONIO — Chief of the Territorial Forestry Office.

Section 2. — The following Committee for Forestry Improvement is hereby appointed :

Chairman : SCALA ANTONIO — Chief of the Territorial Forestry Office

Members : PRUCKER MARIO — Chief of the Genio Civile Compartimentale
PLATZER FRANCESCO — Vice Chief of the Territorial Inspectorate of Agriculture.

ARTICLE II

The respective Committees named in Article I shall consider applications for subsidies submitted in conformity to Order No. 196, and make appropriate recommendations to Allied Military Government. The Committees shall further comply with such directives relating to Order No. 196 as shall be issued by Allied Military Government.

ARTICLE III

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

Dated at TRIESTE, this 5th day of December, 1946.

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

Administrative Order No. 84

TEMPORARY APPOINTMENT OF DR. FRANCO LURIDIANA AS HONORARY VICE PRETORE

WHEREAS the Procuratore Generale di Stato at the Court of Appeal of Trieste recommended Dr. Franco Luridiana to be appointed as Honorary Vice Pretore at the Pretura of Trieste; and

WHEREAS said appointment is admissible and advisable,

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

ORDER:

1. — Dr. Franco Luridiana is hereby temporarily appointed to act as Honorary Vice Pretore at the Pretura of Trieste and serve until further order of the Allied Military Government.

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

Dated at TRIESTE, this 7th day of December, 1946.

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

Administrative Instruction

FEES FOR THE SALE OF THE ALLIED MILITARY GOVERNMENT GAZETTE

1. — There has been an increase in the cost of publication of the Allied Military Government Gazette, due to increases in cost of paper and wages, and it is now necessary to increase the purchase prices of said Gazette to the General Public.

2. — Effective 1 January 1947, Paragraph 1 (b) of Administrative Instruction, dated 15 September 1945 — Fees and Conditions for the Publication in, and Sale of the Allied Military Government Gazette — is hereby cancelled and the following substituted therefor:

„SALE. Copies of the Gazette will be transmitted to each Area President within the Territory, who will make some available for purchase by the General Public at the following prices:

For the 3 translations of the Gazette, bound together — 80 lire per copy;

For one translation, whether in English, Slovene or Italian — 30 lire per copy“.

5 December 1946.

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

PART II
TRIESTE AREA

Area Order No. 50 C

RESTRICTIONS ON THE USE OF ELECTRICAL CURRENT

WHEREAS it is considered necessary to make certain amendments to Area Order N. 50, dated 5 November 1946,

NOW, THEREFORE, I, H. P. P. ROBERTSON, Col. O.B.E. Area Commissioner, Trieste, hereby

ORDER:

ARTICLE I.

SECTION 1. — Section 1 of Area Order N. 50, dated 5 November 1946, is hereby cancelled and substituted as follows:

SECTION 1 a) — The consumption of electricity by domestic users for lighting and domestic appliances shall be limited to 180 K. W. per month for a family of four persons or less. For each person in excess of four, the allowance shall be increased by 30 K. W. per month, the maximum total being 300 K. W. per month.

SECTION 1 b) — In cases where houses, apartments or other living accommodation provided with only one electrical meter, have been structurally adapted for habitation by more than one family and the only common use is in respect of entrance-hall or stairway, then the allowance for each such family shall be as provided for in Section 1.

SECTION 1 c) — In cases where two or more families live in the same house, apartment or other premises, which have not been adapted for separate habitation, and the occupants share in common the kitchen, bathroom, lavatory or living rooms and the electricity is supplied through one meter, the allowance of electricity shall be 75% of the allowances set out in Section 1 a) for each additional family living therein, namely 135 K. W. per month for each additional family of four persons or less plus 25.5 K. W. per month for each person in excess of four up to a maximum of 225 K. W. per month.

ARTICLE II.

All other provisions of Area Order N. 50 remain in full force and effect and the penalties referred to therein shall be applicable to this Order as if they had been specified herein.

ARTICLE III.

This Order shall enter into force on the date it is signed by me with effect from 0100 hours, November 6th, 1946.

Dated in Trieste, this 27th day of November 1946.

H.P.P. ROBERTSON
Colonel O.B.E.
Area Commissioner
Trieste Area

GORIZIA AREA

Area Order No. 122

TEMPORARY APPOINTMENT OF BAUM Dott. ALBERTO, FALZARI MERCEDES, SEGALLA GIORGINA, SEGALLA EUGENIA AND BURELLI PLACIDO, EMPLOYEES AT THE PRESIDENZA DI ZONA OF GORIZIA

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

ORDER:

1. — The following promotions:

- a) Dott. BAUM ALBERTO, from Secretary (Grade X, Group A) to First Secretary (Grade IX, Group A);*
- b) FALZARI MERCEDES, from Archivist (Grade XI, Group C) to First Archivist (Grade X, Group C);*
- c) SEGALLA GIORGINA and SEGALLA EUGENIA from Applied (Grade XII, Group C) to Archivist (Grade XI Group C);*
- d) BURELLI PLACIDO, from Chief usher to First Clerk.*

These promotions shall be effective from the 1st of July 1946.

2. — These promotions shall be effective during the continuance of the Allied Military Government in this Area, and for such further period as they may be extended by the Authorities who succeed the Allied Military Government.

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

Dated at Gorizia, this 29th day of November 1946

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

POLA AREA

Area Administrative Order No. 74

AREA PENSIONS COMMISSION

I, Lieutenant-Colonel E. S. ORPWOOD, Royal Berkshire Regiment, Area Commissioner, Pola, HEREBY Order as follows.

1. — Area Administrative Order No. 43 and amendments thereto are hereby cancelled.
2. — Pursuant to the powers vested in me by Art. 1 — Sec. 2 Order No. 63, I hereby appoint the following persons to act as Pensions Commission for the Area of Pola :

Chairman : The President of the Tribunale

Member : The Intendente di Finanza
The Chief Accountant of the Office of the Intendenza di Finanza
The Provincial Doctor
The Director of the Ufficio Provinciale del Tesoro.

3. — This Order will take effect immediately.

Dated at Pola, this 26th day of November 1946.

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

VOLUME II

GAZETTE No. 6

ALLIED MILITARY GOVERNMENT

CONTENTS

PART I

HEADQUARTERS, TRIESTE

General Order		Page
No. 86 (40 B) War Profit Tax		309
Order		
No. 231 (151 C) Change in membership of Film Board		313
No. 239 Exemption from payment of school taxes and surtaxes for the year 1943-1944		313
No. 275 Payment of a „Winter Bonus“ to agricultural workers.....		314
No. 276 Dissolution of Commissions for manufacturers of marble, granite and ornamental stones		317
No. 280 (106 G) Unblocking of discharges from employment		317
No. 289 Provisions for change of first name on rolls of „Stato Civile“ ..		318
Administrative Order		
No. 72 Appointment of Orso Gastone as technical employee of the Territorial Inspectorate of Agriculture		319
No. 79 Appointment of Prof. Bruno de Finetti		319
No. 80 Liquidation of „Mittelmeer Reederei“		320
No. 82 Retention in service of judiciary officials		321
No. 83 Appointment of committees for agriculture and forestry improvement		321
No. 84 Temporary appointment of Dr. Franco Luridiana as Honorary Vice Pretore		322
Administrative Instruction		
— Fees for the sale of the Allied Military Government Gazette..		322

P A R T II

TRIESTE AREA

Area Order	Page
No. 50 C Restrictions on the use of electrical current	323

GORIZIA AREA

Area Order		Page
No. 122	Temporary appointment of Baum dott. Alberto, Falzari Mercedes, Segalla Giorgina, Segalla Eugenia and Burelli Placido, employees at the Presidenza di Zona of Gorizia.....	324

POLA AREA

Area Administrative Order	Page
No. 74 Area Pensions Commission	325