

# ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE

FREE TERRITORY OF TRIESTE



## OFFICIAL GAZETTE

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British - United States Forces Free Territory of Trieste.

# ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

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## Order No. 88

### AMENDMENTS TO LAWS CONCERNING REGISTRATION AND MORTGAGE TAXES

*WHEREAS it is deemed advisable to amend the existing legislation concerning registration and mortgage taxes in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

#### ORDER:

#### ARTICLE I

The minimum rates of fixed registration and mortgage taxes are hereby established at Lire 200.

The minimum duty payable on deeds which, under particular fiscal relief provisions, are liable to a fixed registration duty instead of to proportional, progressive and graduated rates, is hereby established at Lire 500. No amendment, however, is made as concerns taxes payable under lump sum agreement („in abbonamento“), irrespective of whether they include other taxes and dues or not.

If, by applying the normal proportional, progressive and graduated rates, the tax payable in respect of the nature of a particular deed results to be lower than the fixed rates established by the foregoing paras, the tax itself shall be paid at the lesser rate.

#### ARTICLE II

Subject to the provisions of the first para of Article I hereof, as regards the minimum rate of fixed tax, the fixed rates of Lire 30 and Lire 60 provided for by Part II of the Registry Tariff are hereby increased to Lire 500 and Lire 1000 respectively, and the rates of Lire 120 and Lire 200 to Lire 2000.

#### ARTICLE III

The limit set forth by stamp, registry and mortgage laws to the capital of popular banks and co-operative societies in order to enjoy the fiscal privileges established in their favour, previously increased to Lire 300,000 under Article 11 of General Order No. 39 of January 25, 1946, is hereby further increased to Lire 3,000,000.

In respect of co-operative building societies and syndicates („consorzi“) of production and work co-operative societies such limit, previously increased to Lire 2,000,000 is hereby further increased to Lire 10,000,000. Each society's share in such syndicates shall not exceed Lire 500,000.

The limit of Lire 600,000 established by Article 12 of General Order No. 39, dated 25 January 1946, as value of the allocations made by agricultural and building co-operative societies to their associates in connection with privileges is hereby increased to Lire 5,000,000.

#### ARTICLE IV

The limit of Lire 40,000 established by Nos. 2 and 3 of Article 5 of General Order No. 39 dated 25 January 1946, for the exemption from registration, except in the case of use of contracts for work concluded by word of mouth or by commercial correspondence is hereby increased to Lire 250,000.

#### ARTICLE V

The minimum limit of Lire 300,000 established by Articles 1 and 2 of law 23 March 1940, No. 283 in order to benefit by the deferred payment of registration taxes is hereby increased to Lire 5,000,000.

#### ARTICLE VI

The limit for the exemption from registration within a fixed time-limit of lease contracts („locazioni e conduzioni“) concerning real property, previously fixed at Lire 1200 per annum by Article 9 of General Order No. 39, dated 25 January 1946, is hereby increased to Lire 5000.

#### ARTICLE VII

Any capital increase decided upon by Joint-Stock Companies shall be considered to be subject to its being subscribed or anyhow guaranteed („suspending condition“); however, if the subscription has not been completed within 6 months of the date of the deed or of the minutes authorizing the capital increase, the „denuncia di avveramento“ (declaration that the suspending condition has become operative) shall nevertheless be presented for the increases actually subscribed at that date. A similar declaration shall be presented every two months for the subscriptions made after the date in question.

Any matters not covered by the provisions of this Article shall be governed by the Registry Law 30 December 1923, No. 3269, as subsequently amended, as concerns taxes payable by reason of the enforcement of the „suspending condition“.

#### ARTICLE VIII

Article 40 of Table „D“ appended to the Registry Law 30 December 1923, No. 3269, is hereby repealed and substituted by the following:

„Contracts for transport by land, water and air concluded with the respective operators, with or without the intervention of forwarding agents, and resulting from way bills or duplicates of same, from bills of lading, bills received for loading or air transport bills or from any

other documents containing the particulars referred to in Article 1683 of the Civil Code, 460 and 958 of the Code of Navigation.

The exemption shall cease when the above deeds and documents are used in terms of Article 2 of the Law."

#### ARTICLE IX

Article 41 of Table „D“ appended to the Registry Law 30 December 1923, No. 3269, is hereby repealed and substituted by the following :

„Contracts of hire and contracts relating to goods and legal instruments, even if concluded with the intermediation of professional brokers, and resulting either from notations made or from lists or copies delivered to the parties concerned in terms of Article 1760 of the Civil Code, provided they shall not be signed by any of the contracting parties or their representatives or delegates („mandatari“).

The exemption shall cease when the above documents are used in terms of Article 2 of the Law“.

#### ARTICLE X

The following fifth para is hereby added to Article 48 of R. D. 30 December 1923, No. 3269 :

„However, in the case of a division of property resulting from the same inheritance among lineal ascendants and descendants, spouse and brothers of the author of the succession, the proportional tax of one per cent shall be payable when the adjustment or additional apportionment (though by assumption of a common debt) does not exceed one fourth of the share established by Law and such share does not exceed the value, as assessed for fiscal purposes, of Lire 4,000,000.“

#### ARTICLE XI

Article 58 of R. D. 30 December 1923, No. 3269, is hereby repealed and substituted by the following :

„The declarations or simple indications of the name of the person on whose behalf a purchase or other contract has been made, shall be liable to the fixed tax established by Article 93 of Table Tariff „A“ appended to this Order, if the option to make such declaration or indication is granted by the Law or has been reserved in the purchase deed or other contract and the said declaration or indication is made within the three following days, either by public deed or by private writing, provided it shall be filed with the Registry Office within the said term. If the declaration or indication of the name is made in the same deed or contract embodying the reservation, it shall be exempt from any tax.

In default of any of the conditions stated above, the declarations shall be liable to the proportional or graduated tax according to the nature of the purchase or contract to which they refer.

The proportional or graduated tax shall likewise be paid in respect of declaration or indication of name made for a part only of the purchase or contract, or which are not in full conformity with the aforesaid reservation, or are made in favour of a co-bidder ; or finally, when divisions or partial apportionments are made by the deed embodying the declaration ,or if the association or community of interests as pre-established in the reservation is in any other way destroyed.“



## ARTICLE XII

For the purpose of obtaining the fiscal privileges provided for by Article II of General Order No. 31, dated 18 December 1945, the term „war-damaged building“ shall be construed to mean any building which, according to a certificate issued by the State Technical Office („Ufficio Tecnico Erariale“) or by „Genio Civile“, appears at the time of the transfer, to have been destroyed or made inutilizable for at least one-third of its aggregate consistency.

## ARTICLE XIII

If the purchaser alienates, in whole or in part, the property referred to in the foregoing Article before completion of the restoration works, the person who had purchased them under the fiscal privilege becomes liable to the normal taxes and, in addition, to an extra-charge equivalent to one-fifth of the tax itself ; and the relative total shall constitute a prior lien („privilegio“) on the property involved.

## ARTICLE XIV

Deeds already regularly registered by payment of the fixed tax and relating to the allocation of real property to members of building or agricultural co-operative societies shall not lose the privilege if the value assessed under a valuation procedure defined after the effective date of this Order does not exceed one-half of the maximum limit established by the last para of Article III hereof.

Deeds and contracts (including those made by word of mouth) liable to registration on the basis of the foregoing limits of value and not yet registered shall be exempt from extra-charges and penalties if they are presented for registration within 60 days of the effective date of this Order.

However, taxes, extra-charges and penalties which may have been already paid shall not be admitted to repayment.

## ARTICLE XV

This Order shall become effective on the date of its publication in the Official Gazette, and shall be applicable, pursuant to administrative instructions formerly issued, as from 15 March 1949.

Dated at Trieste, this 27th day of April 1949.

**RIDGELY GAITHER**

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

*Ref. : LD/A/49/71*

# Order No. 89

## FISCAL PRIVILEGES FOR LOANS TO ARTISANS

*WHEREAS it is deemed advisable and necessary to grant special fiscal privileges for credit operations of the „Cassa di Risparmio“ and relating to artisans' enterprises, in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

### ORDER :

#### ARTICLE I

Within the limits and under the rules established by special laws in force, the „Cassa di Risparmio Triestina“ shall be authorized to carry out credit operations in favour of artisans' enterprises within the Zone, as well as to encourage initiatives facilitating the supply of raw materials and implements to artisans and to facilitate the sale of the products obtained by the employment of the above means within and outside the Zone.

#### ARTICLE II

*Section 1.* — The operations of the „Cassa di Risparmio Triestina“ made under Article I hereof, as well as any measures, contracts, deeds, and formalities relating to such operations and to their execution and extinction, shall be exempt from taxes and duties to the State or Local Bodies, including the turnover tax referred to in Article I of R.D.L. 9 January 1940 as subsequently amended, except the stamp duty on bills of exchange issued by subsidized enterprises, which shall be liable to a fixed stamp duty of Lire 0.10 on every 1000 Lire, regardless of their date of maturity.

*Section 2.* — For operations made under Article I hereof, the „Cassa Triestina di Risparmio“ shall be exempt from any taxes on business transactions and from the income tax on its own income.

In return, the Bank shall pay annually to the State a lump sum of 10 centesimi for every 100 Lire of the capital employed and to be assessed at the end of every financial year.

#### ARTICLE III

This Order shall come into force on the date of its publication in the Official Gazette ; in accordance with administrative instructions previously issued, its provisions shall be operative from 21 March 1949.

Dated at TRIESTE, this 27th day of April 1949.

**RIDGELY GAITHER**

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

Ref. : LD/A/49/73

## Order No. 90

### AMENDMENTS TO R.D. 23 MAY 1924 No. 827 REGULATING THE ADMINISTRATION OF THE STATE PROPERTY AND THE STATE GENERAL ACCOUNTANCY, SO FAR AS CONCERNS THE ACCEPTANCE OF GUARANTEES

*WHEREAS it is deemed advisable to amend Articles 54, 55, 56 and 57 of R. D. 23 May 1924, No. 827 regulating the administration of the State property and the State General Accountancy, so far as concerns the acceptance of guarantees in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

#### ORDER :

#### ARTICLE I

Articles 54, 55, 56 and 57 of the Regulations for the administration of the State property and for the State General Accountancy, as approved by R.D. 23 May 1924, No. 827, are hereby substituted as follows :

„Art. 54. — According to the nature and importance of the contracts, any persons assuming obligations with the State shall give a real and valid security in cash or Government bonds, or other stocks guaranteed by the State, at the stock-exchange value.

The security may also be constituted by a third party's guarantee (fidejussion).

Such guarantee may be given by Credit Institutions of Public Law and by Banks of National Interest.

In respect of lease contracts relating to land-holdings, the bank guarantee may be accepted if the annual rent does not exceed Lire 100,000 and the lease term does not exceed 6 years, or when the leaseholder advances a half-year's rent.

In respect of coppice cutting, the guarantee may be accepted only if the price agreed is fully paid in advance.

For the performance of mail transport services without use of animal-drawn or mechanically-propelled vehicles and involving an annual expenditure not exceeding Lire 8000, the Administration may accept the guarantee of an upright and solvent person signing jointly with the contractor.

In special cases and for long-term contracts, the security of a first mortgage on real property may be accepted after consultation with the Department of Finance as to the general convenience of the operation and with „Avvocatura dello Stato“ as to the ownership and availability of the assets involved,

The Administration may also refrain from requesting a security for supplies or works to be performed by persons or firms of widely known financial solidity and for the supplies referred to in numbers 2 and 3 of Art. 38.

Exemption from the security, or acceptance of the guarantee (fidejussion) shall be subject to an advance in the price of the award.

If, in the case of contracts periodically renewed for work or supplies concerning the same service, the former supplier assumes the new contract, the security given for the preceding contract may be declared and considered valid, except that the Administration may request additional guarantees, where same are considered necessary.

A special security shall be required from contractors to whom materials owned by the State are supplied.

**Art. 55** — In the case of land-holdings comprising live-stock and agricultural implements, a special security shall be required from leaseholders to whom they are entrusted, such security to be given in accordance with the first part of the foregoing article.

If the rent does not exceed 100,000 lire and the duration of the contract does not exceed 6 years, the Administration may accept a guarantee in terms of the second and third para of the foregoing Article as a security for the said live-stock and agricultural implements.

**Art. 56** — Leasing of urban property shall be guaranteed as established by local usages.

In default thereof, a personal security or a guarantee (fidejussion) shall be required in terms of Art. 54 hereof ; and if the customary guarantee is not deemed to be sufficient, the personal security or the „fidejussion“ shall be added thereto.

**Art. 57** — The validity of the personal security or of the „fidejussion“ is to be recognized and declared by the public official who accepts them for account of the Administration.“

## ARTICLE 11

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

Dated at TRIESTE, this 27th day of April 1949.

**RIDGELY GAITHER**

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

*Ref. : LD/A/49/81*

# Order No. 91

## INCREASE IN ROYALTIES DUE TO THE STATE AND LOCAL GOVERNMENT BODIES

*WHEREAS it is deemed advisable to increase the royalties due to the State and to Local Government Bodies in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

### ORDER:

#### ARTICLE I

Pursuant to administrative instructions issued and with effect from 1 January 1949, the royalty-rates („ammontare dei canoni, dei proventi demaniali e dei sovracanon“) resulting



from the application of Art. I, Section 1, and of Art. II, III and IV of Order No. 336, dated 12 April 1947, are hereby quadrupled.

The Administration is further empowered to increase up to four times the present amount the State royalties resulting from the revision made or to be made in terms of Art. I, Section 2, of Order No. 336, dated 12 April 1947.

The increase established by the first para hereof shall also apply to royalties on concession of public-owned maritime property („demanio pubblico marittimo“) as tenfold raised with effect from 1 January 1947 under the above Order No. 336.

The State royalties which are payable at rates higher than those resulting from the increases provided for by the foregoing paras shall remain unaltered.

## ARTICLE II

In respect of new concession of publicly-owned maritime property, the royalty established by the first para of Art. 2 of R. D. L. 25 February 1924, No. 456, converted into Law 22 December 1927, No. 2535, and the minimum normal limit of the royalty referred to in the second para of the said Article, as tenfold increased in terms of Order No. 336, dated 12 April 1947, are hereby fixed at Lire 8 and Lire 16 per square meter and annum respectively.

## ARTICLE III

The contribution of one 40th of the royalty, as provided for by Art. 7, second para, of Consolidated Text of Laws on Waters and Electrical Installations, approved by R. D. 11 December 1933, No. 1775, shall in no case be less than Lire 1000.

## ARTICLE IV

In the case of variations fixed for current concessions relating to diversions of publicly-owned waters, the concessionaires shall integrate the guarantee deposits previously paid, so as to reach, in terms of Art. 11 of the Consolidated Text of Laws on Waters and Electrical Installations, as approved by R. D. 11 December 1933, No. 1775, at least one-half of one annual rate of the royalty totally due at the date of the issuance of the new concession order.

The guarantee deposit referred to in the second para of the said Art. 11 shall in no case be less than Lire 2000.

## ARTICLE V

The royalty referred to in the second para of Art. 5 of R. D. L. 18 June 1936, No. 1338, converted into Law 14 January 1937, No. 402, is hereby fixed at a minimum of Lire 1500 per annum and per hectare of land allotted for the exploitation of the water-power („della pertinenza idraulica“), object of the concession. The royalty so established shall apply both to current and to future concessions.

The wood yielded by the above concessions, except the so-called „frascame“ (twigs), shall become State property („demanio“) for one-half of its value, and the State itself is entitled to supervise the growing of trees and to intervene in contracts for the alienation of the wood.

Concessionaires have the option of waiving the concession, in which case they shall be relieved of liability for payment of the royalty due from the maturity date of the current annual instalment until the date of the waiver.

Such option shall be exercised not later than 3 months from the effective date of this Order.

The retiring concessionaire is entitled to claim from the new concessionaire the payment of one-half of the value of the arboreous cultivations existing on the „pertinenza“ at the time of the waiver.

If the waived „pertinenza idraulica“ remains at the disposal of the State („demanio“), the payment in favour of the retiring concessionaire, as referred to in the foregoing para, shall be made only at the time of the alienation of the wood.

In this case, the amount due to the retiring concessionaire shall in no case exceed one-half of the proceeds of the sale, regardless of the cause which may have brought about a reduction of the same.

#### ARTICLE VI

The increases provided for by this Order shall be applied even if the royalties to which they refer have already been paid or regularly assessed („liquidati“) on the effective date of this Order.

#### ARTICLE VII

All royalties for State concessions not governed by particular law provisions, including nominal royalties due merely for the recognition of State rights, shall in no case be less than Lire 1000.

Royalties due for each simple crossing of power lines (without fitting of poles or brackets or laying of cables) over military areas, rivers, streams, canals, State mines and woods, State lake and maritime areas, public roads, railways, publicly-owned property and works of public interest are hereby fixed at Lire 250 per annum.

#### ARTICLE VIII

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

Dated at Trieste, this 27th day of April 1949.

Ref.: LD/A/49/84

**RIDGELY GAITHER**

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

## Order No. 92

### PROVISIONS CONCERNING LOCAL FINANCE

*WHEREAS it is considered advisable to issue certain provisions concerning local finance in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

## ORDER:

### ARTICLE I

The revenue derived from the turnover tax collected by Consumer tax offices in terms of Art. 14 of Law 19 June 1940, No. 762 as subsequently amended, in respect of horned cattle, sheep, pigs, horses, wines, musts and wine grapes shall be transferred for nine-tenths to the Communes where the collection has been made.

The administration of the said taxes remains within the competence of the Department of Finance and of the appropriate fiscal offices.

The tax shall be collected by Consumer tax offices only „in modo virtuale“ (in cash) and shall be transferred, also „in modo virtuale“, to the Registry Office, after deduction of the collection commission due in accordance with standing regulations, within the 5 days subsequent to the month in which such collection has been made.

The transfer to the Commune of nine-tenths of the amounts collected as above by the State offices concerned shall be made by „Sovrintendenza di Finanza“ within the same month in which the amount of the tax has been transferred to the Registry Office, on the basis of the data supplied by the latter.

### ARTICLE II

The revenue derived from State duties on public cinema performances, variety entertainments with at least one cinema performance anywhere offered to the public, including clubs and private halls, circuses, puppet-shows, roundabouts, merry-go-rounds, swings, toboggans, „otto volanti“, „montagne russe“, „tapis roulants“, target-shooting and the like, shows, fairs, exhibitions, sport events with or without betting facilities, and the revenue derived from State duties on betting shall be transferred to the Communes where they are collected, after deduction of an 18 per cent contribution in favour of „Ente Autonomo Comunale Teatro G. Verdi“, in accordance with administrative instructions already issued, and of the commissions due to „Società Autori ed Editori“ (S.A.E.) entrusted with the assessment, collection and apportionment of the duties, such commissions to be determined by mutual agreement.

The revenue derived from fines imposed in relation to the collection of the aforesaid State duties shall be appropriated to the State.

The transfer to the Communes concerned of the State duties due to them and collected in each month shall be performed by „Sovrintendenza di Finanza“ within the second month following that of the collection, on the basis of the apportionment table compiled by „Società Autori ed Editori“ and after ascertaining that the said Società has actually paid into Treasury the State duties collected in the course of the preceding month.

### ARTICLE III

Art. 214 of the Consolidated Text 14 September 1931, No. 1175 as subsequently amended is hereby amended to read as follows:

„Permission for carts, carriages and other animal drawn vehicles to circulate in public roads is subject to the payment of compulsory yearly taxes for the benefit of Provinces, Communes and Associations of roads-users formed in accordance with D.L. 1 September 1918, No. 1446, at rates as established in the following tariff:

CATEGORY OF VEHICLES	ANNUAL DUTY FOR EACH VEHICLE
Carts, and other animal drawn vehicles with a gross weight (i.e. weight of the vehicle plus maximum load)	up to five quintals per wheel L. 500
	over five quintals and not ex- ceeding fifteen quintals per wheel ..... L. 1.000
	exceeding fifteen quintals per wheel ..... L. 2.000
Carriages, cabs	two-seater, including driver L. 500
	with more than two seats, in- cluding driver ..... L. 1.000

„For carts and agricultural machines which are not free of tax in accordance with Article 220, letter g) of the Consolidated Text, the tax shall be reduced by 50 per cent.“

#### ARTICLE IV

Art. 276 of the Consolidated Text 14 September 1931, No. 1175 is hereby amended by adding the following para :

„It is allowed, however, to postpone the above fulfilments to the 30th June of the next financial year. In this case, the time-limits established by Art. 277 and by the Articles following thereto shall be reckoned as from the 30th of June“.

#### ARTICLE V

The provisions of Art. VIII of Order No. 360 dated 3 November 1949 and of Art. IV hereof shall also apply to provincial taxes, taking due account of the jurisdictions of each of the Bodies specified in Art. 384 of the Consolidated Text 14 September 1931, No. 1175.

#### ARTICLE VI

Art. 292 of the Consolidated Text 14 September 1931, No. 1175, is hereby repealed and substituted by the following :

„Any person who, being obliged to file the declaration referred to in Art. 274 hereof, fails to fulfil such obligation shall be liable to a surtax equal to one-third of the tax due for one year.

Any person presenting a false declaration, so as to avoid the payment of at least one-quarter of the tax due, shall be punishable with a surtax equal to one-third of the difference between the tax actually due for the year and the tax which would have been applicable on the basis of the declaration filed.

If the assessment or rectification are defined by agreement between the Administration and the tax-payer prior to the Communal Commission's decision, the surtax due by the tax-



payer for his failure to present the declaration shall be calculated on the amount of tax payable under the agreement reached and shall be reduced to one-half of that which would be applicable under the first para hereof, whereas the surtax for the false declaration shall be cancelled."

#### ARTICLE VII

For the purpose of attaining balance, Communes whose budgets for 1949 cannot be balanced with the means provided for by Art. 332 of the Consolidated Text 3 March 1934, No. 383 as subsequently amended and completed, may be granted capital contributions by the State or may be authorized to enter into loan agreements.

#### ARTICLE VIII

Art. 336 of the Consolidated Text 3 March 1934, No. 383, is hereby repealed and substituted by the following:

"If the Province, notwithstanding the imposition of the land-tax at the third limit" and of the other extraordinary levies prescribed for attaining such limit, cannot obtain the balance between ordinary revenue and expenditures as increased by amortization instalments relating to loans in course of redemption the Allied Military Government may authorize by the issuance of appropriate Orders the imposition of additional taxes considered essential for the economic balance of the budget".

#### ARTICLE IX

If the Province, despite the provisions of the foregoing Article, cannot ensure the economic balance of the budget for 1949, authority may be granted, for the purpose of ensuring such balance, to allocate capital contributions from the State or to enter into loan agreements.

#### ARTICLE X

The extraordinary measures referred to in the foregoing Articles are subject to the relative proposal being made by the Department of Finance.

#### ARTICLE XI

The application of Art. 17 of R.D.L. 7 December 1942, No. 1418, converted into Law 11 March 1943, No. 20, shall continue to be suspended also after the time limit established by Art. XXIII of General Order No. 57, dated 24 May 1946.

#### ARTICLE XII

This Order shall come into force on the date of its publication in the Official Gazette, except that the provisions of Art. I and II are operative as from 1 January 1949.

Dated at Trieste, this 27th day of April 1949.

**RUDGELY GAITHER**

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

Ref.: LD/A/49/88

## Order No. 93

### EXTENSION OF TIME-LIMIT FOR THE BOTTLING OF PURE SPIRIT DESTINED FOR RETAIL SALE

*WHEREAS it is deemed advisable to extend the time-limit for the bottling of pure spirit destined for retail sale in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“).*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

#### ORDER:

##### ARTICLE I

The time-limit established by the first para of Article XXIII of Order No. 22 dated January 29, 1949, is hereby extended to 30 April 1949.

##### ARTICLE II

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

Dated at Trieste, this 27th day of April 1949.

**RIDGELY GAITHER**

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

Ref.: LD/A/49/89

## Order No. 94

### FISCAL EXEMPTIONS IN RESPECT OF GOODS AND DOCUMENTS LOST BY REASON OF THE WAR ETC.

*WHEREAS it is deemed advisable to grant fiscal exemptions in respect of goods lost by reason of the war and for failure to fulfil certain conditions and formalities in cases where the relative documents have been destroyed as a result of war events, in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

#### ORDER:

##### ARTICLE I

As an exception to Article 4 of the Customs Law 25 September 1940, No. 1424, the Chief, Department of Finance, is hereby empowered to grant, after consultation with the Commission established in conformity with Article VI hereof, exemption from Customs duties still payable

to the State in respect of goods which the party concerned may prove to have lost as a result of any war event or in respect of goods which the party concerned may prove to have been compelled, as a result of any war event, to dispose of while they were in storage or in transit under bond, without being able to recover the duties to which they were liable.

## ARTICLE II

The same powers are conferred on the Chief, Department of Finance, in respect of goods liable to excise duties still due to the State in cases where the existing Law does not provide for fiscal exemption on losses caused by „force majeure“ and in cases where the party concerned may prove that the recovery of the duty has been impossible by reason of a war event, as laid down in the foregoing Article.

## ARTICLE III

For the purposes of this Order, any act performed by the national, allied or enemy forces or by partisans for the preparation or execution of warlike operations or however originated by the state of war, even if performed by the civil population, shall be considered to be a war event.

## ARTICLE IV

In order to obtain the exemption referred to in the foregoing Articles, the principal or substitute parties liable for the payment of the Customs or Excise duties shall file the relative request with the Department of Finance and shall furnish evidence of the loss of the goods and of the event by which such loss was originated, within 4 months as from the date of publication of this Order.

## ARTICLE V

The exemption may not be granted in respect of that portion of Customs and Excise duties for which a compensation for damages has been requested from, or is due by, State or other Bodies or private individuals.

For this purpose the applicant shall specify in his request for exemption the indemnities and compensations requested and obtained for any reason whatever in respect of assets lost by Bodies, Firms and private individuals and shall produce a certificate issued by the competent public office stating that indemnity requests covering also Customs and Excise duties chargeable on the lost goods have not been satisfied or are still under consideration.

## ARTICLE VI

A Commission to be appointed by the Chief, Department of Finance, and consisting of 7 members, is hereby established for the purpose of examining the applications for exemption referred to in the foregoing Articles.

Such Commission shall be formed as follows :

- (1) the Sovraintendente di Finanza,
- (2) a magistrate of the Judicial Order,
- (3) the Avvocato dello Stato or his substitute,
- (4) the Director of „Ufficio Centrale Finanziario di Controllo“,
- (5) the Superior Director of the Customs,

- (6) the Chief Engineer of the Excise Technical Office,
- (7) an Official of the Department of Finance.

The Commission shall be presided over by the magistrate of the Judicial Order.

An official of „Sovrintendenza di Finanza“ of Group „A“ and Grade 9 or higher shall act as Secretary to the Commission.

The Commission shall decide by majority of votes and a quorum shall consist of at least 4 members.

#### ARTICLE VII

In the exercise of its powers for the examination of the matters submitted, the Commission may ask the applicant to personally appear, at his own expense, for the purpose of furnishing particulars as to the losses sustained and the events by which they were originated.

#### ARTICLE VIII

The Chief, Department of Finance is hereby empowered to grant, by a provision stating the reason of the decision and after consultation with the Commission referred to in Article VI hereof, exemption from Customs and Excise duties still payable to the State, if such exemption depends on documents already issued by the competent offices and which appear to have been lost as a result of a war event or of the state of war, or on statements, registrations or certificates which appear to have been omitted for the same reasons, when the presumption is held that the corresponding movements of goods or fulfilment of conditions or formalities have been duly performed.

#### ARTICLE IX

The view of the Commission established by Article VI hereof shall have a consultative value.

#### ARTICLE X

The prescriptive time-limit for actions relating to the collection of the duties referred to in this Order is hereby postponed to the 31st day of December 1949.

#### ARTICLE XI

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

Dated at TRIESTE, this 27th day of April 1949.

**RIDGELY GAITHER**

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

Ref. : LD/A/49/93

## Order No. 95

### INCREASE OF FINES PROVIDED FOR BY FISCAL AND FINANCIAL LAWS (AMENDMENT TO ORDER No. 107)

*WHEREAS it is deemed advisable to amend Order No. 107 dated 30 December 1947 in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*



## ORDER :

### ARTICLE I

The first para of Article I of Order No. 107 dated 30 December 1947 is substituted by the following :

„The minimum and maximum limits of fines („multa“, „ammenda“ and „pena pecuniaria“) in fiscal and financial matters are hereby respectively increased to five and ten times the present amount if such fines are established by laws issued prior to 1 October 1944 and to twice and four times such amount in the case of laws issued after 30 September 1944.“

### ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette and shall have effect as from 1 January 1948.

Dated at TRIESTE, this 27th day of April 1949.

**RIDGELY GAITHER**

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

Ref. : LD/A/49/99

## Order No. 96

### INCREASE OF CONTRIBUTION DUE BY SHIP-OWNERS IN TERMS OF LAWS 7 APRIL 1941, No. 266 AND 11 APRIL 1941, No. 267

*WHEREAS it is deemed advisable to increase the contribution due by ship-owners in terms of Laws 7 April 1941, No. 266, and 11 April 1941, No. 267, in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

## ORDER :

### ARTICLE I

The contribution due by ship-owners in terms of Art. 9 of Law 7 April 1941, No. 266 already paid to „Cassa Nazionale per la Previdenza Marinara“ at the rate of 10% of the average monthly earnings established in terms of Art. 14 of D. L. 26 October 1919, No. 1996, converted into Law 17 April 1925, No. 473, is increased with effect from 1 October 1948, to 17%.

### ARTICLE II

As from the same effective date of 1 October 1948 the ship-owners are charged with the payment to „Cassa Nazionale per la Previdenza Marinara“, in terms of Art. 6 of Law 11 April 1941, No. 267, of a contribution at the rate of 8% of the average earnings referred to in the preceding Article.

### ARTICLE III

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

Dated at TRIESTE, this 30th day of April 1949.

**RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref. : LD/A/49/101

## Order No. 97

### NEW VALUATION OF REMUNERATIONS PAID IN KIND FOR COMPUTING CONTRIBUTIONS FOR SOCIAL AND SICKNESS INSURANCE AND FAMILY ALLOWANCES

*WHEREAS it is deemed advisable and necessary to provide for a new valuation of remunerations paid by the employers in kind (such as Board, Lodging and other maintenance expenses) for the purposes of computing contributions for social and sickness insurance and family allowances, pursuant to Article III of General Order No. 47 dated 20 March 1946, in that Zone of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

### ORDER :

#### ARTICLE I

The schedule attached to Order No. 322, dated 5 March 1947, shall be substituted by the following :

	Board	Lodging	Other allowances	Total per day
	Lire	Lire	Lire	Lire
1. Relatives of Employer, with family dependents .....	212	13	120	345
2. Relatives of Employer, without family dependents :				
(a) age 20 years and over .....	160	13	90	263
(b) from 16 to 20 years .....	115	13	60	188
(c) age up to 16 years.....	80	13	30	123
3. Workers employed by Hotels, Restaurants, Bars etc. ; and by Sanatoria etc.	212	13	—	225
4. Janitors (Lodging, water, lighting) :				
1st category .....	—	32	—	32
2nd category .....	—	22	—	22
3rd category .....	—	16	—	16
4th category .....	—	11	—	11

## ARTICLE II

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

Dated at TRIESTE, this 30th day of April 1949.

**RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref.: LD/A/49/102

# Order No. 98

## PROVISIONS CONCERNING BAILIFFS („UFFICIALI GIUDIZIARI“) AND THEIR AUTHORIZED CLERKS — AMENDMENT TO ORDER No. 2

*WHEREAS it is deemed advisable and necessary to amend Order No. 2 dated 17 January 1949, in so far as the effective date of some of its provisions are concerned,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army,  
Director General, Civil Affairs,*

### ORDER:

#### ARTICLE I

*Section 1. — The date „1 January 1949“ referred to in Sections 1 and 2 of Article I, and in Article II of Order No. 2, dated 17 January 1949, is hereby substituted by the date „1 June 1947“.*

*Section 2. — The date „1 January 1949“ referred to in Article VII of said Order No. 2, is hereby substituted by the date „1 July 1947“.*

#### ARTICLE II

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

Dated at TRIESTE, this 6th day of May 1949.

**RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Ref.: LD/A/49/103

# Order No. 99

## EXAMINATIONS FOR PROCURATORE LEGALE FOR 1949

*WHEREAS it is deemed advisable to make provisions for examinations for qualifying as Procuratore Legale for the year 1949 in the British-United States Zone of the Free Territory of Trieste (hereinafter referred to as the „Zone“),*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U. S. Army, Director General, Civil Affairs,*

### ORDER:

#### ARTICLE I

##### ANNOUNCEMENT OF EXAMINATIONS AND DATES OF WRITTEN TESTS

*Section 1.* — Examinations for qualifying as Procuratore Generale, Court of Appeal of Trieste, are hereby announced open to all qualified candidates residing in the Zone.

*Section 2.* — Written tests will be held at 0900 hours on the following dates at such place in Trieste as the Examining Commission shall appoint:

15 July 1949 — Substantive Civil and Administrative Law;

16 July 1949 — Civil and Penal Procedure.

#### ARTICLE II

##### APPLICATIONS FOR ADMISSION

*Section 1.* — Applications for admission, addressed to the Examining Commission, Court of Appeal, Trieste, must be lodged not later than 30 June 1949.

*Section 2.* — Admission tax will be Lire 1,600.

#### ARTICLE III

##### CONFIRMATION OR MODIFICATION OF PRECEDING PROVISIONS

*Section 1.* — The provisions of Order No. 65 dated 24 January 1946, shall remain in effect as regards the present examinations in so far as they are not incompatible with this Order.

*Section 2.* — The provisions of Article I, Sections 1 and 3 of Order No. 70 dated 13 February 1946, shall remain in effect as regards the examinations provided for by the present Order.

#### ARTICLE IV

##### EXAMINING COMMISSION

The Examining Commission shall be appointed by a successive Administrative Order.

#### ARTICLE V

##### EFFECTIVE DATE

This Order shall take effect on the date it is published in the Official Gazette.

Dated at Trieste, this 6th day of May 1949.

**RIDGELY GAITHER**

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

Ref.: LD/A/49/106



# Order No. 100

## SETTLEMENT OF PERMANENT WORKS OF ANTI-AIRCRAFT PROTECTION FORMERLY BUILT BY THE STATE OR THROUGH LOCAL BODIES

*WHEREAS it is deemed advisable and necessary to issue certain provisions concerning the settlement of permanent works of anti-aircraft protection formerly built directly by the State or through Local Bodies in that Zone of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“),*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General, U.S. Army, Director General, Civil Affairs,*

### ORDER :

#### ARTICLE I

The permanent works of anti-aircraft protection formerly built within the „Zone“ directly by the State or through Local Bodies are hereby declared to be of public utility.

#### ARTICLE II

The indemnity for expropriation of the grounds occupied in the construction of anti-aircraft shelters shall be determined by the Office of the Genio Civile on the basis of the commercial value of the immovable at the time when occupation was effected.

With effect as from the date of occupation, there shall be due to the owner of the expropriated immovable interest at the legal rate on the amount due as indemnity.

The indemnity for expropriation provided for by the first para shall be offered to the person concerned by the Zone President by a deed to be notified in the form as established by Law for citations („citazioni“).

If the indemnity is accepted by the person concerned, the Zone President shall order same to be deposited at the „Cassa Depositi e Prestiti“ together with the interest accrued up to the date of acceptance ; or he shall authorize payment in terms of Article 30 of Law 25 June 1865, No. 2359, and of Law 3 April 1926, No. 686, and shall declare the expropriation.

After elapse of thirty days from the notification without the owner of the expropriated immovable having declared that he accepts the offered indemnity, the Zone President shall, pursuant to Article 48 of said Law 25 June 1865, No. 2359, provide for payment to the „Cassa Depositi e Prestiti“ of the said indemnity together with the interests accrued upon elapse of thirty days and shall declare the expropriation.

As to the fulfilment of other duties and to all matters not provided for by this Order the provisions of Law 25 June 1865, No. 2359, as subsequently amended, shall be applicable.

#### ARTICLE III

As to damages or diminutions of rights, if any, deriving from the occupation of the underground, an indemnity shall be due in accordance with Article 46 of Law 25 June 1865, No. 2359, to be determined by the Office of the Genio Civile, on the basis of the values current at the time of occupation.

As regards the notification, acceptance, deposit and payment of such indemnity, the provisions of the foregoing Article II shall be applicable.

#### ARTICLE IV

The burden deriving from payment of the indemnities provided for by Article II and III, shall be sustained by the Allied Military Government.

#### ARTICLE V

All permanent works of anti-aircraft protection existing within the „Zone“ shall pertain to the State Domain („Demanio dello Stato“), in whose name they shall be inscribed in the public land registry. They shall also be entered in the „registri di consistenza“.

The Communal Administrations shall be obliged to take over the works, mentioned in the preceding para and however existing within the respective Communal territory, and to undertake all expenses necessary for their maintenance and preservation, with the right, however, to utilize the said works also for purposes other than those they were originally destined for.

For such a purpose the Communal Administrations shall be obliged to stipulate, with respect to the Administration of Domain, deeds of „concession in use“ („concessione in uso“), from which there shall appear the obligation to pay a fee („canone“) for the recognition of the Domain property as well as the obligation of retrocession whenever the State (grantor) finds it necessary to do so. Against such judgment there shall be no appeal.

The deeds of concession contemplated by the preceding para shall be registered and transcribed gratuitously.

In so far as they are not contrary to the provision of this Article, the facilitations provided for by Law 22 December 1938, No. 2224, shall remain in force.

#### ARTICLE VI

During the procedure for expropriation, mentioned in Articles II and III of this Order, the State Domain may perform the acts necessary for the handing over of the permanent works dealt with to the Communal Administrations.

#### ARTICLE VII

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

Dated at TRIESTE, this 6th day of May 1949.

**RIDGELY GAITHER**

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

*Ref. : LD/A/49/87*

# Order No. 101

## INSCRIPTIONS AND EPIGRAPHS IN CEMETERIES

*WHEREAS it is considered desirable to permit the use of foreign languages in inscriptions and epigraphs on tombstones and monuments in the cemeteries of the British-United States Zone of the Free Territory of Trieste,*

*NOW, THEREFORE, I, RIDGELY GAITHER, Brigadier General U. S. Army, Director General, Civil Affairs,*

### ORDER :

#### ARTICLE I

The use of foreign languages in inscriptions and epigraphs is hereby permitted on tombstones and monuments within the cemeteries of the Zone.

#### ARTICLE II

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

Dated at TRIESTE, this 6th day of May 1949.

**RIDGELY GAITHER**

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

Ref. : LD/A/49/112

## Administrative Order No. 22

### RECOGNITION OF JURIDICAL PERSONALITY OF „RIFUGIO CUOR DI GESU“ AND AUTHORIZATION TO PURCHASE IMMOVABLE PROPERTY

*WHEREAS the „Rifugio Cuor di Gesù“ has applied for recognition of juridical personality as well as for authorization to purchase the immovable property owned by Cav. Antonio Cerlenizza fu Antonio, and*

*WHEREAS said applications have been duly approved by the Zone President of Trieste and there is no objection thereto,*

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

### ORDER :

#### ARTICLE I

### RECOGNITION OF JURIDICAL PERSONALITY OF „RIFUGIO CUOR DI GESU“ AND AUTHORIZATION TO PURCHASE IMMOVABLE PROPERTY

1. — The juridical personality of the „Rifugio Cuor di Gesù“ is hereby recognized.
2. — The „Rifugio Cuor di Gesù“ is hereby authorized to purchase from Cav. Antonio Cerlenizza fu Antonio the immovable property situated at Trieste, Via F. Severo No. 148, forming the P. T. 539 of Cologne.

ARTICLE II

EFFECTIVE DATE

This Order shall come into force on the day it is signed by me.

Dated at Trieste, this 2nd day of May 1949.

VONNA F. BURGER

Colonel F .A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/22

Notice No. 10

MINIMUM WAGES FOR THE PERSONNEL EMPLOYED WITH PATHOLOGICAL, RADIOLOGICAL, MEDICAL, GYMNASTIC, ODONTOLOGICAL AND ORTHOPEDICAL INSTITUTES

*Notice is hereby given that the minimum Wage Board established pursuant to Order No. 63 dated 1 December 1947, has issued, in respect of personnel employed with pathological, radiological, medical, gymnastic, odontological and orthopedical Institutes, the following award :*

„ARTICOLO UNICO

Il lodo arbitrale pronunciato in data 31 maggio 1948 e pubblicato sulla Gazzetta Ufficiale del Governo Militare Alleato n. 28 del 21 luglio 1948 è prorogato fino al 30 giugno 1949.

Letto, confermato e sottoscritto.

Trieste, 18 aprile 1949.

*Il Presidente :* fto. : Walter LEVITUS

*I componenti :* „ Livio NOVELLI

„ Guido BORZAGHINI

„ Antonio DELLA SANTA

„ Platone CAVALIERI

*I consulenti tecnici :* „ Giovanni POLI

„ Ruggero TIRONI

Department of Labor

Approved

2 May 1949

Signed : LIONEL E. BAILEY

Capt. Inf.

Dated at Trieste this 5th day of May 1949.

R. G. HUMPHREY

Lt. Col. F. A.

Chief

Department of Labor

Ref. : LD/C/49/10



## Notice No. 11

### REDUCTION OF NORMAL RATE OF DISCOUNT AND OF INTEREST

Effective April 9, 1949, the normal rate of discount of Bank of Italy has been reduced from 5.50% to 4.50% and the rate of interest on advances by Bank of Italy from 4.50% to 4%.

Dated at TRIESTE, this 5th day of May 1949.

**L. R. BATTENSBY**  
Director of Finance

Ref. : LD/C/49/12

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## Notice No. 12

### EXTENSION OF THE LEGAL AND CONVENTIONAL TERMS IN CONSEQUENCE OF THE CLOSURE OF THE BANK OF ITALY DUE TO EXCEPTIONAL EVENTS

*In accordance with Article II of Order No. 256 dated 24 June 1948 the undersigned Director of Finance of the Allied Military Government*

#### NOTIFIES:

1. — The closing of the „Banca d' Italia“ and of the „Cassa di Sovvenzioni e Risparmi fra il personale della Banca d' Italia“ in the British-United States Zone of the Free Territory of Trieste from 0800 hours on 2 April to 1200 hours on 30 April 1949 is considered as being due to exceptional events.

2. — The legal and conventional terms which expired during the period of said closure plus five days thereafter are hereby extended until 16 May 1949, the fifteenth day from the re-opening of the Bank.

Dated at Trieste, this 6th day of May 1949.

**L. R. BATTENSBY**  
Director of Finance

Ref. : LD/C/49/11

# C O N T E N T S

## Order

No. 88 Amendments to laws concerning registration and mortgage taxes.....	239
No. 89 Fiscal privileges for loans to artisans .....	243
No. 90 Amendments to R.D. 23 May 1924 No. 827 regulating the administration of the State property and the State General Accountancy, so far as concerns the acceptance of guarantees .....	244
No. 91 Increase in royalties due to the State and Local Government Bodies.....	245
No. 92 Provisions concerning Local Finance .....	247
No. 93 Extension of time-limit for the bottling of pure spirit destined for retail sale .....	251
No. 94 Fiscal exemptions in respect of goods and documents lost by reason of the war etc. ....	251
No. 95 Increase of fines provided for by fiscal and financial laws (Amendment to Order No. 107) .....	253
No. 96 Increase of contribution due by ship-owners in terms of Laws 7 April 1941, No. 266 and 11 April 1941, No. 267 .....	254
No. 97 New valuation of remunerations paid in kind for computing contributions for social and sickness insurance and family allowances .....	255
No. 98 Provisions concerning bailiffs („ufficiali giudiziari“) and their authorized clerks -Amendment to Order No. 2.....	256
No. 99 Examinations for Procuratore Legale for 1949 .....	257
No. 100 Settlement of permanent works of anti-aircraft protection formerly built by the State or through Local Bodies .....	258
No. 101 Inscriptions and epigraphs in cemeteries .....	260

## Administrative Order

No. 22 Recognition of juridical personality of „Rifugio Cuor di Gesù“ and authorization to purchase immovable property .....	260
--	-----

## Notice

No. 10 Minimum wages for the personnel employed with pathological, radiological, medical, gymnastic, odontological and orthopedical Institutes .....	261
No. 11 Reduction of normal rate of discount and of interest .....	262
No. 12 Extension of the legal conventional terms in consequence of the closure of the Bank of Italy due to exceptional events .....	262