

ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE
FREE TERRITORY OF TRIESTE



OFFICIAL GAZETTE

VOLUME I

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ALLIED MILITARY GOVERNMENT

British - United States Zone-Free Territory of Trieste

Order No. 407

„CANTIERE NAVALE MARTINUZZI“

WHEREAS the „Cantiere Navale Martinuzzi“ is non productive and its assets are deteriorating in value and it is considered expedient to authorize the Utilization of Resources Corporation to take possession of, direct and control the property of the „Cantiere Navale Martinuzzi“, under Order No. 243 dated 24 April 1948,

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

ORDER :

ARTICLE I

ADMINISTRATION OF „CANTIERE NAVALE MARTINUZZI“

Section 1. — The Utilization of Resources Corporation is hereby authorized to take possession of, direct and control the property and resources of, and administer „Cantiere Navale Martinuzzi“ as provided for in Order No. 243 dated 24 April 1948.

Section 2. — The Utilization of Resources Corporation is further empowered to nominate and appoint an Administrator or Administrators having the necessary qualifications to develop, utilize and protect the property and resources of the „Cantiere Navale Martinuzzi“.

ARTICLE II

SCOPE AND LIMITATION OF ADMINISTRATION

The Utilization of Resources Corporation will continue the administration of the „Cantiere Navale Martinuzzi“ for such period as it may consider necessary or as may be necessary to restore the „Cantiere“ to a state of solvency. In the event of it proving impracticable to make the „Cantiere“ solvent, the Utilization of Resources Corporation is empowered either to reorganize the „Cantiere“ or to put the firm into liquidation.

ARTICLE III

EFFECTIVE DATE

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

Dated at TRIESTE, this 21st day of December 1948.

RIDGELY GAITHER

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

Order No. 408

APPOINTMENT OF ADMINISTRATOR TO „CANTIERE NAVALE MARTINUZZI“

WHEREAS by Order No. 407 dated 21 December 1948 the Utilization of Resources Corporation was authorized to take possession of, direct and control the property and resources, and administer the „Cantiere Navale Martinuzzi“ and was empowered to nominate and appoint an Administrator to develop, utilize and protect the property and resources of the „Cantiere Navale Martinuzzi“, and

WHEREAS Carlo Nicolò GIACOMELLI, Via Coroneo 32, Trieste, Naval Architect, has been selected by the Utilization of Resources Corporation to be Administrator of the „Cantiere Navale Martinuzzi“ in terms of said Order No. 407.

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

ORDER:

ARTICLE I

APPOINTMENT OF ADMINISTRATOR

Carlo Nicolò GIACOMELLI, Via Coroneo 32, Trieste, Naval Architect, is hereby nominated and appointed Administrator of the „Cantiere Navale Martinuzzi“, and will take immediate possession of, direct and control all the property and resources of „Cantiere Navale Martinuzzi“, including cash and bank accounts.

ARTICLE II

PARTICULAR POWERS OF THE ADMINISTRATOR

Section 1. — The Administrator will block all bank accounts and take over all cash and bank accounts in his name on behalf of the „Cantiere Navale Martinuzzi“. No withdrawal of cash will be made except on his signature and he will keep proper accounts of his intromissions therewith.

Section 2. — The Administrator will investigate the state of the finances of the „Cantiere Navale Martinuzzi“ and prepare and submit a Profit and Loss Account and a Balance Sheet, at the earliest moment to the Utilization of Resources Corporation.

Section 3. — The Administrator will make arrangements for the collection of debts due to the „Cantiere Navale Martinuzzi“.

Section 4. — The Administrator is authorized to sign all documents, including receipts and discharges as Administrator on behalf of the „Cantiere Navale Martinuzzi“.

Section 5. — The Administrator will give due warning by Notice in the Official Gazette and by other means to all the creditors and debtors of the „Cantiere Navale Martinuzzi“ of his appointment.

Section 6. — The Administrator will carry out such further instructions or orders as may be given to him in writing by the Utilization of Resources Corporation.

ARTICLE III

EFFECTIVE DATE

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

Dated at TRIESTE, this 21st day of December 1948.

RIDGELY GAITHER

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

Order No. 406

AUTHORITY TO THE EXECUTIVE DIRECTOR, ALLIED MILITARY GOVERNMENT, TO SIGN ALL ADMINISTRATIVE ORDERS

WHEREAS it is considered necessary to delegate authority to the Executive Director, Allied Military Government, to sign on behalf of the Director General, Civil Affairs all Administrative Orders for publication in the Allied Military Government Official Gazette,

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

ORDER:

ARTICLE I

The Executive Director, Allied Military Government, is hereby authorized to sign all Administrative Orders for publication in the Allied Military Government Official Gazette.

ARTICLE II

Administrative Order No. 111 dated 20 November 1948 is hereby repealed.

ARTICLE III

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

Dated at TRIESTE, this 24th day of December 1948.

RIDGELY GAITHER

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

Order No. 405

PROVISIONS RELATING TO DISTRIBUTION OF LIQUID FUELS

WHEREAS it is considered necessary to liquidate Ente Petroli Triestino and to maintain the control of the distribution of petroleum products 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

LIQUIDATION OF ENTE PETROLI TRIESTINO

With effect from 1 January 1949 the Ente Petroli Triestino established by Order No. 16 dated 28 October 1947 hereinafter referred to as E.P.T. is put into liquidation.

The period of liquidation will terminate on 30 June 1949.

ARTICLE II

BOARD OF LIQUIDATORS

Section 1. — During the period of liquidation, E.P.T. will be administered by a Board of Liquidators, appointed by and operating under the control of the Allied Military Government (Department of Commerce and Department of Finance).

Section 2. — The Department of Finance will fix the remuneration to be paid to the Liquidators.

ARTICLE III

CONTROLLED DISTRIBUTION OF LIQUID FUELS

Section 1. — With effect from 1 January 1949 no liquid fuel shall be sold or bought without the written authority of Allied Military Government — Department of Commerce or its delegated agencies.

Section 2. — Any person violating the above provision shall be deemed to have committed an offence and upon conviction by an Allied Military Court shall be subject to fine or imprisonment or both, as the Court may direct.

ARTICLE IV

POWER TO ISSUE ADMINISTRATIVE INSTRUCTIONS

The Department of Commerce and Department of Finance are empowered to issue such regulations and administrative instructions as may be necessary for the implementation of this Order.

ARTICLE V

EFFECTIVE DATE

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

Dated at TRIESTE, this 28th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Order No. 409

EXTENSION OF LEASE AND SUBLEASE CONTRACTS

WHEREAS it is considered advisable and necessary to provide for a further extension of lease and sublease contracts in the British-United States Zone, Free Territory of Trieste,

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

O R D E R :

ARTICLE I

AMENDMENT TO ORDER No. 292

For the date „31 December 1948“ appearing in Article I, Section 1 of Order No. 292, dated June 29, 1948, substitute the date „30 April 1949“.

ARTICLE II

EFFECTIVE DATE

This Order shall come into effect on 1 January 1949.

Dated at TRIESTE, this 28th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Order No. 364

EXEMPTION FROM TURNOVER TAX ON WHEAT, RYE AND UNHUSKED BARLEY IMPORTED BY ALLIED MILITARY GOVERNMENT

WHEREAS it is considered advisable to exempt from turnover tax, wheat, rye and unhusked barley imported by Allied Military Government into 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

In accordance with administrative instructions previously issued and with effect from 1 August 1948, the turnover tax payable once-for-all at the rate of 4 percent in terms of Article V, Section 1 paragraph (a) of General Order No. 90 dated 24 January 1947 and the relative extraordinary surtax of 1 percent as established by Article I of Order No. 108 dated 27 December 1947 shall not be levied on wheat, rye and unhusked barley imported on behalf of Allied Military Government, nor on flour, semola and pasta „alimentare“ (manufactured solely from semola and flour) produced from such imported wheat, rye and unhusked barley.

ARTICLE II

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

Dated at TRIESTE, this 29th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Order No. 399

EXTENSION OF TIME-LIMITS RELATING TO INDIRECT TAXES

WHEREAS it is considered advisable to extend certain time-limits relating to indirect taxes on business transactions, 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 time-limit of expiration relating to indirect taxes on business transactions, which was extended to 31 December 1948 by Order No. 114 dated 30 December 1947 is hereby further extended to 31 December 1949, subject to the conditions as provided in Article I, Section 1 of Order No. 213, dated 12 September 1946.

ARTICLE II

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

Dated at TRIESTE, this 29th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Order No. 400

TURNOVER TAX ON COMMERCIAL TRANSACTIONS RELATING TO FUEL AND LUBRICATING MINERAL OILS

WHEREAS it is deemed advisable to establish a special limit of taxation for the turnover tax on commercial transactions relating to fuel and lubricating mineral oils, 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

In accordance with administrative instructions previously issued and with effect as from 23 November 1948 commercial transactions on petroleum products (fuels and lubricants) hereinafter specified shall be subject to the turnover tax — inclusive of the extraordinary additional tax introduced by Order 108 dated 27 December 1947 — once only at the following rates :

a) Mineral fuel oils : 8%

| | |
|----------------|-----------------------------------|
| Item of Tariff | 643/B/1 — petrol |
| ” ” ” | 643/B/2 — turpentine |
| ” ” ” | 643/B/3 — kerosene |
| ” ” ” | 643/B/4 — gas oil |
| ” ” ” | 643/A and 643/B/6 — natural crude |

petroleum oils and residue from the processing of mineral oils (combustible oils), excluding those destined for processing.

b) *Lubricating mineral oils*: 10%

Item of Tariff 643/B/5.

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

ARTICLE II

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

a) *for mineral fuel oils*: on the ^full price of the bare merchandise as shown by the price-list and established for the sale to the public, with the exclusion of any increases or reductions of such price and deducting, if relief in respect of excise duty has been granted, the difference between the normal and the reduced duty.

b) *for mineral lubricating oils*: on the average price of Lire 300 per kilo.

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

ARTICLE III

The tax payable under the foregoing Articles shall be paid:

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

b) *for inland-produced and customs-duty-paid products liable to excise duty to be taken from national factories and warehouses*: by the person or firm taking the products, direct into the account current of the appropriate Registry Office. For this purpose, the Excise Technical Offices and the Customs (for the warehouses under their control) shall ascertain, before authorizing the taking of the products, that the turnover tax has been paid at the rates and on the basis of the price established by the foregoing Articles and shall enter the particulars relating to each payment into their books.

ARTICLE IV

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

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

ARTICLE V

The rates established by Article I hereof shall be inclusive of the tax due for any commercial transactions relating to the products set forth in the said Article, with the exclusion of retail sales.

Such rates shall also absorb the turnover tax which would be due on the import — if of foreign origin — or transfer — if inland produced — of the following products :

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

ARTICLE VI

For stocks of fuel and lubricating mineral oils as set forth in Article I hereof already cleared through the Customs or „legitimized“ (legittimati) and held by „Comitato Italiano Petroli“ (C.I.P.), by refineries, distributing firms and wholesalers on the effective date of this Order, the parties concerned shall file, within 30 days from the above date, an appropriate declaration with the competent Registry Office, simultaneously providing for the payment of the tax due.

Such declaration shall contain the following particulars :

- a) the name of the firm ;
- b) a list of the stocks held specifying, for each of them, the relative quantity ;
- c) the price-list quotation for fuel oils and the average price as established by Article II hereof for lubricating oils.

The tax shall be assessed on the basis of the following rates :

Mineral fuel oils :

| | |
|--|----|
| Stocks held by C. I. P. | 3% |
| „ „ „ refineries | 6% |
| „ „ „ distributing firms and wholesalers | 4% |

Mineral lubricating oils :

| | |
|--|----|
| Stocks held by C. I. P. | 6% |
| „ „ „ refineries | 7% |
| „ „ „ distributing firms and wholesalers | 4% |

ARTICLE VII

This Order shall become effective on the day it is signed by me and shall remain in force until December 31, 1948.

Dated at TRIESTE, this 29th day of December 1948.

H. P. P. ROBERTSON

Colonel O.B.E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Order No. 410

STAMP DUTIES ON LAND, WATER AND AIR TRANSPORT DOCUMENTS

WHEREAS it is deemed advisable to fix the rates of stamp duties on land, water and air transport documents, 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 :

PART I

TAXABLE BASIS AND GENERAL PROVISIONS FOR THE APPLICATION OF STAMP DUTIES ON TRANSPORT DOCUMENTS

ARTICLE I

The stamp duty on land, water and air transport documents concerning travellers, baggage, animals, cycles and goods shall be paid at the proportional and fixed rates set forth in the Tariff appended to this Order, and shall be applied under the rules and penalties established by the following Articles.

The said documents, even if unsigned, shall be stamped before delivery to the persons requesting them, except where the duty is paid „in modo virtuale“ in the cases and under the procedure established by this Order.

ARTICLE 2

Bills of lading, way bills and other transport documents may not be used for more than one journey.

Endorsements, guarantees and similar declarations may be endorsed in succession on bills of lading, way bills and transport bills, without additional stamp-duty.

ARTICLE 3

The proportional stamp-duties established by Articles 1, 2, 3 and 6 of the Tariff (Annex „A“), appended to this Order, shall be computed on proceeds liable to State tax as set forth by Laws 6 April 1862, No. 542, 14 June 1874, No. 1945 and 29 March 1900, No. 101, on proceeds of the same nature deriving from the State Railways and exempt from, or not liable to the State tax as well as on all proceeds of autobus lines (for which definitive concession has been granted) whether subsidized by the State or not.

ARTICLE 4

By the 31st of March of every year, the State Railways Administration shall present to the Department of Finance a declaration in duplicate giving the proceeds of the previous year liable to the proportional duty and the number of tickets or other control papers and

transport documents issued during the previous year liable to the fixed stamp duty and set out separately according to the various rates of duty as provided for by the Tariff.

By the 30th of April of the same year, the said Administration shall pay into the Treasury of Trieste all proportional and fixed stamp duties collected during the preceding year and communicate the particulars of the relative Treasury receipts to the Department of Finance which is competent to make the necessary controls.

ARTICLE 5

By 15 February of every year operators and concessionaries of the autobus lines specified in Article 3 hereof, shall present to the competent Registry Office a declaration in duplicate showing the takings and the number of tickets and other transport documents actually issued during the preceding year.

On the ground of such declaration and, if necessary, of the books and accounts of each concern as well as of the assessments made by the Fiscal Police, the Registry Office shall assess the final duty for the preceding year and notify it to the tax-payer not later than the 10th of March following by returning one copy of the declaration referred to in the foregoing paragraph duly completed with the amount of duty assessed.

The duty for each year shall be provisionally paid — subject to subsequent adjustment — on the basis of the amount finally assessed for the preceding year, by 4 quarterly instalments payable in arrear on March 31, June 30, September 30 and December 31.

The difference paid over or below the amount due for the preceding year, as resulting from the final assessment, shall be taken into account in the amount of the first instalment, and settled within the same time-limit as established for the payment of the first instalment.

ARTICLE 6

For newly-established autobus services as specified in Article 3 hereof, operators or concessionaries shall, within one month of the commencement of the service or of part thereof, declare to the competent Registry Office the estimated takings of transports for the period running from the day of commencement to 31 December of the current year; on the basis of such declaration they shall pay the relative stamp-duties by quarterly instalments within the time-limits set forth in the foregoing Article.

The ordinary rules shall be followed for the following year, calculating the takings from transports for a full year in proportion to those of the preceding year.

The above declaration shall also include the data referred to in Article 9 hereof.

ARTICLE 7

Stamp duties collected by the State Railways Administration shall be included, together with the State Tax, in the transport price.

Fractions of the aggregate amount of proportional duty amounting to less than one lira shall be rounded off to a full lira.

ARTICLE 8

Stamp duties applicable at a proportional rate as provided for by Articles 7 and 8 of the Tariff (Annex „A“) shall be computed on the takings from the transportation of persons, baggage, animals, cycles and goods by operators or concessionaries of autobus lines provisionally author-

ized, as well as on the proceeds from non-gratuitous extra-urban transportation of persons, baggage, animals, cycles and goods by motor cars or by trucks equipped and tested for the transport of persons. Such duties shall be paid by means of adhesive or impressed revenue stamps to be applied on the tickets exclusively by the competent Registry Offices.

If the transport price for persons, animals or goods, varies in relation to the distance, operators and concessionaries of the lines and transports referred to in the foregoing paragraph shall keep as many series of tickets as there are groups of prices liable to the same amount of stamp duty.

For the purpose of their recovery by the operator or concessionaire, the above stamp duties shall be included in the cost of the ticket or receipt.

The Department of Finance may, however, consent, subject to certain guarantees, to the payment of the duty „in modo virtuale“ in the manner and within the time-limits established in Article 5 hereof.

ARTICLE 9

Concessionaries and operators of autobus and transport services specified in Articles 3 and 8 hereof shall, within one month of the effective date of this Order, or within one month of the commencement of the service or of new services or routes, present a declaration to the competent Registry Office containing the following particulars :

- (a) services run ; routes ; cost of tickets (clear of stamp duty) for the various destinations ;
- (b) number of motor vehicles operated on the various services, with the relative plate and registration numbers as well as circulation licence numbers and the name under which such licences are issued ;
- (c) number of trips to be performed daily on each line.

A similar declaration shall be filed within one month of the enforcement of the relative modification in the event of changes in the number of services, vehicles and routes and in the case of transfer of the licence to another name.

ARTICLE 10

The provisions of Article 5, 6 and 8 shall not be applicable to tickets and receipts covering transport of travellers, baggage, animals, cycles and goods by privately owned railways, by extra-urban tramway services and inland navigation lines by mechanically propelled boats (excluding town services) or considered as such, subject to the provisions of Article 11 hereof so far as such tickets and receipts are concerned.

ARTICLE 11

One eighth of the total proceeds from the State tax which operators of privately owned railways, extra-urban tramway services and inland navigation lines by mechanically propelled boats (with the exclusion of town services) are obliged to pay out of their own funds in respect of the transports referred to in Article 149 and following Articles of the Consolidated Text of Laws 9 May 1912, No. 1447, in Article 16 of D.L. 23 April 1918, No. 560 and in Article 7 of R.D.L. 29 January 1922, No. 40, converted into Law 17 April 1925, No. 473, as subsequently amended, shall be appropriated to the item „stamp duty“ of the „Revenue“ side of the Budget.

ARTICLE 12

The provisions of Articles 5, 6 and 8 are not applicable to way bills and transport bills, nor bills of lading referred to in Article 1684 of the Civil Code, 460 and 958 of the Code of Navigation, nor to tickets and receipts for the transport of passengers, baggage, animals and cycles by firm operating maritime and air navigation, nor to tickets for the reservation of berths in railway sleeping-cars, nor subscription tickets and cards referred to in Article 9 of the TARIFF (Annex „A“), except that all such documents shall be liable to the stamp duty in accordance with the provisions of the said Tariff.

ARTICLE 13

Firms operating authorized autobus services (whether subsidized by the State or not) or provisionally authorized, firms operating extra-urban tramway services, inland water navigation lines or air lines, whether subsidized by the State or not, as well as operators of non-gratuitous extra-urban services for the transport of passengers by motor-cars or by trucks equipped and tested for the transport of persons, shall be obliged to collect the relative fare or freight by issuing tickets detached from counterfoiled booklets.

Each tickets shall be marked showing the year, a progressive number and a different series for each year and shall show the name of the firm performing the transport, the route, the date, the cost of ticket including stamp duty and, where same is paid „in modo virtuale“, the Registry Office to which the duty is paid.

The counterfoils of the tickets shall be held at the disposal of the Finance Administration for a period of 3 years.

In case of gratuitous transport, the firms concerned shall issue to the passenger a ticket indicating that the passage is free under document entitling the passenger to the gratuitous transport.

The passenger is bound to request and retain the ticket during the whole journey.

PART II

OFFICIALS' OBLIGATIONS, LIABILITY, PRESCRIPTIONS, PRIVILEGE OF THE STATE

ARTICLE 14

Customs' employees and officers shall not issue bills or other transport documents, nor shall they certify or treat them as valid bills of lading, railway bills or way bills made by the State, which do not bear the prescribed revenue stamps.

They shall, however, immediately deliver such bills and allow the free transport of the goods, despite their irregularity, provided the contravener agrees to a prompt settlement of the contravention by the payment of a sum amounting to one-sixth of the maximum fine plus the payment of the prescribed stamp duties.

ARTICLE 15

The Police Force, Free Territory of Trieste, British-United States Zone, shall not certify any way bills or transport bills made within the Zone if they do not bear the prescribed stamps.

ARTICLE 16

Finance and Transport (Ispettorato Generale della motorizzazione civile dei trasporti in concessione) officials and officers and agents specified in Article 29 hereof, are specially charged with the correct enforcement of the provisions of this Order and with ascertaining any violations of the same.

Other officials, both of the judicial and of the administrative orders, shall notify the Registry Offices of violations committed on documents received by them and shall forward any such documents to the said Offices.

Documents not properly stamped, if presented to Authorities and public Offices only for the purpose of requesting declarations or promoting measures, shall be considered as void and no further action shall be taken thereon.

ARTICLE 17

The appropriate stamp duty or the supplement of same shall be paid in addition to the fine for all documents in respect of which a contravention has been committed.

ARTICLE 18

The indication of weights lower than the actual ones and any other false declarations on bills of lading, railway bills, and way bills, involving the payment of duties lower than those actually due shall constitute a contravention of the present Order.

ARTICLE 19

There shall be no contravention where it can be proved that, in urgent cases, the failure to affix revenue stamps, or sufficient revenue stamps, on bills of lading, way bills and railway bills, was due to the impossibility of procuring immediately the necessary stamps, provided that this circumstance appears from the text of the document and that same shall be presented to the Registry Office for stamping within 3 days.

ARTICLE 20

All parties issuing, signing, receiving or accepting an unstamped or a insufficiently stamped transport document, shall be jointly and severally liable for contraventions of this Order, if the stamp-duty is payable on the issuance of the document.

Any agreements contrary, though indirectly, to the provisions of this Order shall be null and void, including agreements stipulating that the payment of the tax or of the fine for contraventions shall be charged to the violator or to the person causing the use of the irregular document.

ARTICLE 21

Authorities and public officials, in addition to their own responsibility for contravening the prohibition to accept the use of documents irregularly stamped, shall be liable jointly with the parties concerned for the violations for which the latter are guilty.

ARTICLE 22

Violators shall pay as many fines as are deeds or documents in respect of which the law has been infringed, even if such deeds or documents have been signed or used by one and the same person.

Violators shall similarly be liable to as many fines as are the distinct violations concerning one and the same deed or document.

ARTICLE 23

Any legal action relating to fines shall be extinguished by prescription after 5 years from the day on which the violation was committed. Such prescription, however, does not authorize the use or production of the deeds or documents involved if the duties and fines due are not actually paid.

The legal action for the payment and recovery of duties payable „in modo virtuale“ and of the relative surtaxes shall be extinguished by prescription after 5 years from the time-limit established for the payment or from the day on which the payment was made.

ARTICLE 24

Violations of former laws concerning stamp duties on transport documents shall be governed by those laws as far as penalties are concerned, but the deeds or documents in respect of which the infringement has been committed, shall be liable to the stamp duties established by this Order.

ARTICLE 25

The credit of the State for stamp duties constitute a prior lien in terms of Articles 2752 and 2758 of the Civil Code, on all movable property of the debtor as well as on all motor vehicles, regardless of the respective owner, used for the transportations referred to in this Order.

In the event of a transfer between living persons of lines or concerns operating the transport services referred to in this Order, the successor in title shall be jointly liable with the transferor for the payment of the duties, surtaxes and penalties, in terms of Article 19 of law 7 January 1929, No. 4.

PART III

PENALTIES - PROCEDURE

ARTICLE 26

Any contravention of stamp-duty regulations on deeds and documents subject to the duties established by Articles 9, 10, 11, 14, 15 and 18 of Tariff (Annex „A“) to this Order, shall be punishable by a fine of from 300 Lire to 3000 Lire for each document.

Any violation of the provisions of Articles 5, 7, 8, 12, 13, 16 and 17 of the above Tariff shall be punishable by a fine from 100 up to 200 times the unpaid duty for each unstamped or insufficiently stamped ticket ; the operator and the clerk charged with the distribution of tickets shall be jointly liable for its payment.

ARTICLE 27

The failure to observe the provisions of the first paragraph of Article 13 hereof shall be punishable by a fine of from 2000 Lire to 10,000 Lire for each single day on which the infringement is committed.

The failure to enter on tickets the particulars set forth in paragraphs 2 and 4 of Article 13 hereof shall be punishable by a fine, to be paid by the carrier, from 100 to 1000 Lire for each ticket.

The failure to keep the counterfoils of tickets issued as established by paragraph 3 of Article 13 hereof shall be punishable by a fine of from 5000 Lire to 20,000 Lire for each line, if the distance is not more than 50 kilometers, and from 10,000 Lire to 50,000 Lire if the line covers a longer distance.

The fines referred to in the foregoing paragraphs shall be payable jointly by the firms set forth in Article 13 hereof and their representatives.

The passenger failing to comply with the provision of the 5th paragraph of Article 13 shall be liable to pay (in addition to the fare) a surtax amounting to twice the ordinary single fare with a minimum of 120 Lire, without any prejudice to penal measures where the violation constitutes an offence. The journey shall be considered to have been made in the highest class if it is not possible to ascertain that the passenger has travelled in a lower class. The same surtax shall be applicable to any passenger found travelling in a class higher than that of the passage ticket possessed by him, if said passenger has failed to give notice thereof to the train personnel; in this case, however, the surtax shall correspond to the difference in fare for the journey or portion of journey irregularly paid for.

ARTICLE 28

Default or delay in presenting the declaration prescribed by Articles 4, 5 and 6 hereof, shall be punishable by a surtax corresponding to six tenths of the duty to be paid.

The filing of a false declaration shall be punishable by a fine from 50 up to 100 times the duty payable on non-declared tickets.

Default or delay in presenting the declarations provided for by Article 9 hereof and inaccuracy or omission of data shall be punishable by a fine from 1000 Lire to 10,000 Lire and, in more serious cases or in case of recurrence of the violation, by the withdrawal of the license to operate the line or to carry on the transport service.

Default or delay in paying the duty established by Articles 4, 5 and 6 hereof shall be punishable by a surtax of 12% of non-paid amounts.

The surtaxes referred to in this Article shall be reduced to one-tenth of their amount provided the relative duty is paid not later than the 60th day after the prescribed time-limit.

ARTICLE 29

The following Authorities are competent to ascertain violations of this Order:

- (1) Officials of Finance and Transportation (Ispettorato della motorizzazione civile e dei trasporti) in possession of service identity cards.
- (2) Officers (funzionari), non-commissioned officers and agents of the Finance Guards of the Police Force of the Free Territory of Trieste.
- (3) Officers (funzionari) and agents of C.I.D. (Criminal Investigation Department) Police Force of the Free Territory of Trieste.

- (4) Controllers and other supervising personnel and agents (sorveglianti ed agenti) of the Railways and of transport operating concerns, provided they are sworn officials, in so far as travel irregularities in the services of the concerns to which they belong are concerned.

Out of the 40% of the net proceeds of fines collected, one-half, with a maximum of 15,000 Lire for each violation, shall be due to the officials by whom the violations have been detected, and the remaining amount shall be appropriated to the Welfare Fund (Fondo di Assistenza) or to the Social Insurance Fund (Cassa di Previdenza) of the Administration or concern to which the detecting official belongs.

Out of the net proceeds of the surtax mentioned in the 5th paragraph of Article 27 hereof, one-half shall be paid to the Treasury; two-thirds of the other half shall be paid to the concern operating the service and the remaining one third of one-half to the „Cassa Soccorso“ of its personnel. The net proceeds shall be arrived at by deducting the expenses for collection at the fixed rate of 10 per cent.

ARTICLE 30

The officials of Department of Transportation (Ispettorato Generale della Motorizzazione Civile e dei Trasporti in concessione), entrusted with the control of transport services operated under concession, shall be considered to be public officials to all intents and purposes.

ARTICLE 31

The violations referred to in this Order shall be ascertained, notified and defined in accordance with the provisions of Law 7 January 1929, No. 4, embodying general provisions for the punishment of violations of financial laws.

ARTICLE 32

The „Sovrintendenza di Finanza“ has jurisdiction to decide on all administrative disputes, without limit of value, relating to the duties and surtaxes referred to in this Order. Tax-payers may appeal from their decisions to the Department of Finance under the rules of procedure established by the regulations if the amount of duties and surtaxes involved exceeds 10,000 Lire; if such amount does not exceed the said limit, the decisions of the „Sovrintendenza“ against which no appeal has been presented „in revocation“ to the same „Sovrintendenza“ on the grounds of misrepresentation of facts, calculation errors or for the recovery of a decisive document in terms of Article 7 of R.D. 22 May 1910, No. 316, may be brought only before the Judicial Authority within 6 months from the notification of the administrative decision in accordance with the standing Regulations.

Within the same time-limit the party concerned may appeal to the Judicial Authority against decisions of the Department of Finance, subject to the provision of the 2nd paragraph of the aforesaid Article 7, so far as appeals „in revocation“ are concerned.

ARTICLE 33

The forcible collection of the duties and surtaxes referred to in this Order shall be governed by the same regulations as established for the collection of Registration taxes.

PART IV

TRANSITORY AND FINAL PROVISIONS

ARTICLE 34

Documents to which, on the enforcement of this Order, the extraordinary stamp has already been affixed may be used subject to completion of the duty at the rate established by this Order by application of not more than 5 single section revenue stamps of any type.

For the year 1949, the provisional duty to be paid shall be assessed by applying the new rate of duty to the proceeds derived from the transport services performed in 1948.

ARTICLE 35

Table „Annex „A“, including the notes contained therein, shall be and is hereby made part of this Order. The said Table has been deposited with the „Sovrintendenza di Finanza“, with the Department of Transportation (Ispettorato della Motorizzazione Civile e dei Trasporti in concessione), with the Chamber of Commerce and with the Zone Railways, where it may be freely examined by all persons concerned.

ARTICLE 36

This Order shall become effective on the 1st day of January 1949.

With effect from the effective date of this Order, all existing provisions contrary to or inconsistent with this Order shall cease to be effective.

In so far as proportional stamp duties payable for the transport of persons and goods on the State Railways in accordance with the Tariff appended hereto are concerned, the provisions of this Order shall become effective on the same day on which the revision of the tariffs comes in force for the transport of persons and goods on the said Railways.

Dated at TRIESTE, this 30th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|--|--------------------|--|---|---|---|-------------------|----------|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Linee esercitate dalle Ferrovie dello Stato a scartamento ordinario ed a scartamento ridotto | 1 | Persone | a) | Biglietti di corsa semplice a tariffa ordinaria o ridotta : per ciascun viaggiatore (1) | 2.— | 3.— | Virtuale |
| | | | b) | Biglietti di doppia corsa o di andata e ritorno : per ciascun viaggiatore | 2.— | 3.— | Id. |
| | | | c) | Per ogni biglietto di abbonamento settimanale o festivo | 2.— | 3.— | Id. |
| | | | d) | Per ogni biglietto di abbonamento di altra specie a tariffa ridotta | 2.— | 3.— | Id. |
| | | | e) | Per ogni biglietto di abbonamento a tariffa ordinaria | 2.— | 3.— | Id. |
| | 2 | Bagagli, animali e velocipedi | Per ogni scontrino di spedizione o contro-marca o riscontro.... | | 3.— | 3.— | Id. |

(1) Sono esenti i biglietti per trasporti d'importo non superiore a L. 20 e quelli rilasciati per trasporti sulle Ferrovie Metropolitane nel percorso urbano.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

Segue: ALLEGATO A

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|---|--------------------|--|---|--|---|--|---|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Linee esercitate dalle Ferrovie dello Stato (Servizio internazionale) | 3 | Merci | Lettere di vettura o altro documento di trasporto : a grande velocità : a) a collettame (1) . . . b) a carro completo o considerato come tale a piccola velocità : a) a collettame (2) .. b) a carro completo o considerato come tale | 3.— 100.— 3.— 100.— | 3.— 3.— 1.— 1.— | Virtuale Id. Id. Id. | |
| | 4 | Merci | Lettera di vettura od altro documento di spedizione o di trasporto a grande ed a piccola velocità : a) a collettame .. b) a carro completo o considerato come tale | 3.— 100.— | — — | Id. Id. | |
| | 5 | Persone | Biglietti per occupazione di posti nelle vetture letto sulle ferrovie : nei treni accelerati, di- | | | Bollo a punzone. La tassa deve essere pagata preventivamente da | La tassa è dovuta indipendentemente dalle vigenti tasse erariali sui prezzi dei trasporti. Quando la bollazione viene ri- |

| | | | | | | | |
|--|---|--|---|---|-----|--|--|
| | | | retti e direttissimi, per ogni posto 80.— — | | | gli esercenti delle vetture letto agli Uffici del registro, i quali la riscuotono mediante applicazione di punzone sulla parte dello scontrino da consegnarsi al viaggiatore | chiesta dagli esercenti per un importo di tassa non inferiore a L. 10.000 in una volta è concessa a loro esclusivo beneficio la riduzione del 2%. |
| | | | nei treni celeri (di lusso) per ogni posto 100.— — | | | | |
| Linee automobilistiche, sovvenzionate o meno dallo Stato, concesse in via definitiva | 6 | Persone, bagagli animali, velocipedi e merci | Biglietti per il trasporto non gratuito dei viaggiatori e riscontri per il trasporto e la consegna delle cose e degli animali (3) | — | 3.— | Virtuale | La tassa proporzionale è dovuta anche sull'importo degli abbonamenti. Per la tassa fissa di bollo sulle tessere ed i biglietti di abbonamento veggasi l'art. 9 della presente tariffa. |

(1) Compresi i pacchi ferroviari, per ogni pacco, e il bestiame a capo. La tassa non è applicabile alla spedizione dei giornali.

(2) Compresi i pacchi ferroviari per ogni pacco, e il bestiame a capo.

(3) Le lettere di vettura sono soggette alle tasse di cui all'art. 10 della presente tariffa.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|--|--------------------|---|---|--------------|---|---|---|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Linee automobilistiche autorizzate in via provvisoria | 7 | Persone, animali, velocipedi, bagagli e merci | Biglietti per il trasporto non gratuito dei viaggiatori e riscontri per il trasporto e la consegna delle cose e degli animali (1) | — | 3.— | Marche o bollo a punzone. Quando la tassa venga pagata mediante marche, queste debbono essere applicate ed annullate esclusivamente dagli Uffici del registro | La tassa di bollo di cui contro è stabilita per ciascun biglietto in ragione di ogni cento lire; per l'applicazione di essa le frazioni di prezzo inferiori a lire cento vanno arrotondate per ciascun biglietto a cento lire intere. La tassa proporzionale è dovuta anche sull'importo degli abbonamenti. Per la tassa fissa di bollo sulle tessere ed i biglietti di abbonamento veggasi l'art. 9 della presente tariffa. Quando la bollazione a punzone viene richiesta dagli esercenti per un importo non inferiore a Lire 10.000, in una volta, è concessa a loro esclusivo beneficio la riduzione del 2 per cento. |
| Autotrasporti extra urbani effettuati con autovetture o con autocarri attrezzati e collaudati per trasporto di persone | 8 | Persone, bagagli, animali, velocipedi e merci | Biglietti per il trasporto non gratuito dei viaggiatori e riscontri per il trasporto e consegna delle cose ed animali (1) | — | 3.— | Marche o bollo a punzone. Quando la tassa venga pagata mediante marche, queste debbono essere applicate ed annullate esclusivamente dagli Uffici del registro | |
| Trasporti sulle ferrovie esercitate dalla industria privata, sulle linee | 9 | Persone a) | Tessere e biglietti di abbonamento: se l'abbonamento è consentito a prezzi nor- | | | Marche o bollo a punzone. Qualora la tassa venga pagata mediante | È dovuta una sola tassa per ogni anno quando la tessera o il biglietto pur riguardando un abbonamento rinnovabile men- |

| | | | | | | |
|---|----|-----------|--|------------------|--|---|
| tramviarie extra-urbane, sulle linee di navigazione interna extra-urbane e linee automobilistiche sovvenzionate o no dallo Stato concesse in via definitiva o autorizzate provvisoriamente ed autotrasporti extraurbani effettuati con autoveicoli o con autocarri attrezzati e collaudati pel trasporto di persone | 10 | Merci (2) | mali 30.— se l'abbonamento è concesso a prezzi ridotti 15.— b) Tessere gratuite, escluse quelle di servizio: valide per un periodo di tempo non superiore a tre mesi 50.— valide per un periodo di tempo superiore a tre mesi fino ad un anno 100.— | — — — — | marche, queste debbono essere applicate ed annullate esclusivamente dagli Uffici del registro | silmente, bimestralmente, trimestralmente o semestralmente, non debba essere rinnovato nell'anno decorrente dalla data in cui l'abbonamento stesso è stato iniziato. |
| Trasporti terrestri (art. 1683 e seguenti del Codice civile) | 10 | Merci (2) | Lettere di vettura o fogli di via redatti nello Stato: Per ogni esemplare e, se l'esemplare è composto di più fogli, per ogni foglio: a) per il trasporto di merci del peso non superiore a 20 kg. qualunque sia il numero | | Marche o bollo a punzone. Quando la tassa venga pagata mediante marche, queste oltrechè dagli Uffici del registro possono essere apposte ed annullate dalle parti con la scritturazione od | Per ogni lettera di vettura o foglio di via cumulativi la tassa di bollo dovrà corrispondersi tante volte quanti sono i destinatari o commissionari, oppure quante sono le serie delle marche o cifre numeriche con le quali le merci risultano contrassegnate nei documenti di spedizione o le diverse località alle quali le merci sono |

(1) Le lettere di vettura sono soggette alle tasse di cui all'art. 10 della presente tariffa.

(2) Le disposizioni del presente articolo non si applicano ai trasporti di cose sulle linee esercitate dalle ferrovie dello Stato, sulle ferrovie esercitate dall'industria privata e sulle tramvie a trazione meccanica.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali lacuali, ed aerei

Segue: ALLEGATO A

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|-------------------------------------|--------------------|--|--|--|---|---------------------------|--|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| | | | dei colli; b) per il trasporto di un solo collo del peso da oltre 20 a 60 kg;.. c) per il trasporto di un solo collo del peso da oltre 60 a 120 kg.; d) per il trasporto di più colli del peso com- plessivo da oltre 20 a 120 kg. e per spedizioni di peso superiore a 120 kg. qualunque sia il nu- mero dei colli | 4.— 4.— 10.— 20.— | — — — — | impressione della data | frazionatamente dirette, nel caso che le lettere di vettura ed i fogli di via creati nello Stato per trasporti con mezzi diversi dalle ferrovie e dalle tramvie e le lettere di vettura ed i fogli di via per trasporti ferroviari provenienti dall'e- stero, contengano la descri- zione di merci spedite a più destinatari o commissionari, oppure pur appearing unico il destinatario di professione spedizioniere o rappresentante le merci spedite siano contras- segnate nei detti documenti per gruppi di colli con marche o cifre numeriche a serie, anche progressive in corrispondenza ai colli o con l'indicazione di diverse località alle quali le merci sono frazionatamente dirette oppure si tratti di spe- dizioni effettuate mediante colli o vagoni in aggruppamento. |

Trasporti terrestri
(art. 1683 e se-
guenti del Codice
Civile)

11 Merci

Lettere di vettura o fogli
di via provenienti dal-
l'estero :

Per ogni esemplare e,
se l'esemplare è com-
posto di più fogli, per
ogni foglio :

a) se il peso comples-
sivo della merce non
supera i 20 kg.

4.—

—

b) se il peso comples-
sivo della merce supera
i 20 kg.

20.—

—

Per gli esemplari
di cui si faccia
uso nello Stato
per la prima volta
col presentarli al-
la Dogana la tas-
sa si riscuote in
modo virtuale a
mezzo degli Uf-
fici doganali.

Per gli esemplari
di cui in ogni altro
caso si faccia uso
nello Stato, la
tassa si riscuote
mediante punzo-
ne oppure me-
diante marche, le
quali, oltrechè da-
gli Uffici del re-
gistro, possono
essere apposte ed
annullate diretta-
mente dalle parti
con la scrittura-
zione od impres-
sione della data
nei modi indicati
negli articoli 22
a 24 della legge
sul bollo 30 di-
cembre 1923, n.
3268

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

Segue: ALLEGATO A

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|---|--------------------|--|--|--------------|---|--|---|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Navigazione marittima | 12 | Persone | Biglietto per il trasporto non gratuito di passeggeri (1) | 3.— | — | Bollo a punzone | Quando la bollazione viene richiesta dagli esercenti per un importo di tassa non inferiore a L. 10.000, in una volta, è concessa a loro esclusivo beneficio la riduzione del 2%. |
| Navigazione marittima | 13 | Bagagli, animali e velocipedi | Riscontri per il trasporto e per la consegna di bagagli, animali e velocipedi (2) | 3.— | — | Bollo a punzone | Quando la bollazione viene richiesta dagli esercenti per un importo di tassa non inferiore a L. 10.000, in una volta, è concessa a loro esclusivo beneficio la riduzione del 2%. |
| Trasporti marittimi (art. 460 del Codice della navigazione) | 14 | Merci | Polizze di carico redatte nello Stato per ogni esemplare e, se l'esemplare è composto di più fogli, per ogni foglio: a) per il trasporto di merci del peso non superiore a 20 kg. qualunque sia il numero dei colli | 4.— | — | Marche o bollo a punzone. Quando la tassa venga pagata mediante marche, queste oltrechè dagli Uffici del registro possono essere apposte ed annullate dalle parti con la | Per ogni polizza di carico la tassa di bollo dovrà corrispondersi tante volte quanti sono i destinatari o commissionari, oppure quante sono le serie delle marche o cifre numeriche con le quale le merci risultano contrassegnate nei documenti di spedizione o le diverse località alle quali le merci sono |

b) per il trasporto di un solo collo del peso da oltre 20 a 60 kg..

4.— —

c) per il trasporto di un solo collo del peso da oltre 60 a 120 kg.

10.— —

d) per il trasporto di più colli del peso complessivo da oltre 20 a 120 kg.

20.— —

e) per il trasporto di merci di peso superiore a 120 kg. qualunque sia il numero dei colli:

se da scalo a scalo nello Stato.

20.— —

se destinate a scali delle colonie italiane (Libia, Eritrea, Somalia Italiana) e delle isole del Dodecaneso

40.— —

se destinate ad altri porti esteri del Mediterraneo

40.— —

se destinate a scali oltre il Canale di Suez o lo stretto di Gibilterra

60.— —

scritturazione ed impressione della data.

frazionatamente dirette, nel caso in cui le polizze di carico, tanto se create nello Stato che provenienti dall'estero, contengano la descrizione di merci spedite a più destinatari o commissionari, oppure, pur apparendo unico il destinatario di professione spedizioniere o rappresentante, le merci spedite siano contrassegnate nei detti documenti per gruppi di colli con marche o cifre numeriche a serie anche progressive in corrispondenza ai colli o con l'indicazione di diverse località alle quali le merci sono frazionatamente dirette.

(1) Sono esenti da tassa i biglietti d'imbarco per gli emigranti considerati tali dall'art. 6 della legge 31 gennaio 1901, n. 23.

(2) Le polizze di carico sono soggette alle tasse di cui all'art. 14 della presente tariffa.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

Segue: ALLEGATO A

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|---|--------------------|--|---|--------------|---|--|------|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Trasporti marittimi (art. 460 del Codice della navigazione) | 15 | Merci | <p>Polizze di carico provenienti dall'estero (1): per ogni esemplare e se l'esemplare è composto di più fogli, per ogni foglio:</p> <p>a) per il trasporto di merci del peso non superiore a 20 kg. qualunque sia il numero dei colli</p> <p>b) per il trasporto di un solo collo del peso da oltre 20 a 120 kg.</p> <p>c) per il trasporto di più colli del peso complessivo da oltre 20 a 120 kg.</p> <p>d) per il trasporto di merci di peso superiore a 120 kg. qualunque sia il numero dei colli:</p> <p>se provenienti da scali delle Colonie Italiane (Libia, Eritrea,</p> | 4.— | — | Marche o bollo a punzone o in modo virtuale. Per gli esemplari di cui si faccia uso nello Stato per la prima volta col presentarli alla dogana, la tassa si riscuote in modo virtuale a $\frac{1}{2}$ degli Uffici doganali. Per gli esemplari di cui in ogni caso si faccia uso nello Stato, la tassa si riscuote mediante punzone oppure mediante marche, le quali, oltrechè dagli Uffici del registro possono essere apposte ed annullate dalle parti con la scritturazione od impressione della data | |
| | | | | 20.— | — | | |
| | | | | 20.— | — | | |

| | | | | | | | |
|-----------------|----|-------------------|--|------|---|---|--|
| Trasporti aerei | 16 | Persone | Somalia Italiana) e dalle Isole del Dodecaneso | 40.— | — | | |
| | | | se provenienti da altri porti esteri del Mediterraneo | 40.— | — | | |
| | | | se provenienti da scali oltre il canale di Suez o lo stretto di Gibilterra | 60.— | — | | |
| | | | Biglietti per il trasporto non gratuito di passeggeri | 50.— | — | Marche o bollo a punzone. Qualora la tassa venga pagata mediante marche, queste devono essere applicate ed annulate esclusivamente dagli Uffici del registro | |
| | 17 | Bagagli e animali | Bollettini dei bagagli e lettere di trasporto degli animali | 40.— | — | Marche o bollo a punzone. Qualora la tassa venga pagata mediante marche, queste devono essere applicate ed annulate esclusivamente dagli Uffici del registro. | Quando la bollazione a punzone viene richiesta dagli esercenti per un importo di tassa non inferiore a Lire 10.000, in una volta, è concessa a loro esclusivo beneficio la riduzione del 2%. |

(1) Le polizze provenienti dalla Libia devono, a termini dell'art. 25 del regio decreto 18 gennaio 1923, n. 150, scontare una tassa di bollo non inferiore a quella dovuta per le polizze fatte nello Stato.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, fluviali, marittimi, lacuali ed aerei

| Reti, linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|---|--------------------|--|---|--|---|---|--|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| Trasporti aerei (articolo 958 Codice della navigazione) | 18 | Merci | 1) Lettere di trasporto aereo redatte nello Stato: per ogni esemplare e, se l'esemplare è composto di più fogli, per ogni foglio: a) per il trasporto di merci del peso non superiore a 20 kg. qualunque sia il numero dei colli b) per il trasporto di un solo collo del peso da oltre 20 a 60 kg. ... c) per il trasporto di un solo collo del peso da oltre 60 a 120 kg... d) per il trasporto di più colli del peso complessivo da oltre 20 a 120 kg. | 4.— 4.— 10.— 20.— | — — — — | Marche o bollo a punzone o in modo virtuale. Quando la tassa venga pagata mediante marche, queste oltrechè dagli Uffici del registro possono essere apposte ed annulate dalle parti con la scritturazione od impressione della data | La tassa di bollo, per ogni lettera di trasporto aereo, dovrà corrispondersi tante volte quanti sono i destinatari o commissionari oppure quante sono le serie di marche o cifre numeriche con le quali le merci risultano contrassegnate nei documenti di spedizione o le diverse località alle quali le merci sono frazionatamente dirette, nel caso in cui le lettere di trasporto aereo per trasporto con aeromobili, sia redatte nello Stato che provenienti dall'estero, contengano la descrizione di merci spedite a più destinatari o commissionari, oppure, pur apparendo unico il destinatario di professione spedizioniere o rappresentante, le merci spedite siano contrassegnate nei detti documenti per gruppi di colli con marche o cifre numeriche a serie anche progressive |

e) per il trasporto di merci di peso superiore a 120 kg. qualunque sia il numero dei colli :

se da scalo a scalo nello Stato

20.— —

se destinate a scali delle Colonie Italiane (Libia, Eritrea, Somalia Italiana) e delle Isole del Dodecanneso

40.— —

se destinate ad altri scali, all'estero

60.— —

2) Lettere di trasporto aereo provenienti dall'estero :

per ogni esemplare, e se l'esemplare è composto di più fogli, per ogni foglio :

a) per il trasporto di merci del peso non superiore a 20 kg., qualunque sia il numero dei colli

4.— —

b) per il trasporto di un solo collo del peso

Marche o bollo a punzone o in modo virtuale. Quando la tassa venga pagata mediante marche, queste oltrechè dagli Uffici del registro possono essere apposte ed annullate dalle parti con la scrittura od impressione della data

in corrispondenza ai colli e con la indicazione di diverse località alle quali le merci sono frazionatamente dirette.

Segue: Tariffa delle tasse di bollo sui documenti per i trasporti terrestri, marittimi, fluviali, lacuali ed aerei

| Reti linee e mezzi di trasporto | Art. della tariffa | INDICAZIONI RELATIVE AI TRASPORTI | | Tasse dovute | | Modo di pagamento | NOTE |
|------------------------------------|--------------------|--|--|--------------|---|-------------------|------|
| | | Oggetto del trasporto e documenti relativi | | Fisse | Proporzionali per ogni cento lire | | |
| | | da oltre 20 a 120 chilogrammi | | 20.— | — | | |
| | | c) per il trasporto di più colli del peso complessivo da oltre 20 a 120 kg. | | 20.— | — | | |
| | | d) per il trasporto di merci di peso superiore a 120 kg. qualunque sia il numero dei colli : | | | | | |
| | | se provenienti da scali delle Colonie Italiane (Libia, Eritrea, Somalia Italiana) e delle Isole del Dodocaneso | | 40.— | — | | |
| | | se provenienti da altri scali dell'estero .. | | 60.— | — | | |

Order No. 414

PROVISIONS CONCERNING DIRECT TAXES

WHEREAS it is considered advisable and necessary to extend certain time-limits of expiration (termini di decadenza) relating to direct taxes within 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

INCOME SUPER-TAX

(General Order No. 92)

The time-limit of 31 December 1947, established by Article IX of General Order No. 92 dated 21 February 1947 for the special revision of incomes which are liable to super-tax, and already extended to 31 December 1948 by Article II of Order No. 115 dated 30 December 1947, is hereby further extended to the 30th of June 1949.

ARTICLE II

INCOME TAX

(Order No. 4)

The time-limit of 31 December 1948 established by Article IV, para 4, of Order No. 4, dated 22 September 1947, for the revision of re-valued incomes and of rectified ones declared by tax-payers is hereby extended to the 30th of June 1949.

ARTICLE III

This Order shall become effective from 1st January 1949.

Dated at TRIESTE, this 30th day of December 1948.

H. P. P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Order No. 415

MAXIMUM RATE OF „IMPOSTA CAMERALE“

WHEREAS it has been decided to fix the rate of the „Imposta Camerale“ payable with effect from 1 January 1949 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

„IMPOSTA CAMERALE“

With effect from 1 January 1949 the maximum rate of „Imposta Camerale“ (Chamber of-Commerce tax) within the Zone is hereby established at 3% of the income earned.

ARTICLE II

EFFECTIVE DATE

This Order shall become effective from 1 January 1949.

Dated at TRIESTE, this 30th day of December 1948.

H. P. P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Order No. 416

ISSUE AND POSSESSION OF DOCUMENTS OF IDENTIFICATION FOR NON-RESIDENTS HAVING THEIR TEMPORARY ABODE IN THE ZONE

WHEREAS it is considered advisable to provide for the issue and possession of documents of identification for non-residents having their temporary abode in the British-United States Zone, 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

All non-residents over the age of 15 years who on 15 September 1947 had their temporary abode (dimora temporanea) in the Zone and still have it therein, must have in their possession an Identity Card, bearing a special mark, which shall be issued by the Mayor of the Commune in which they have their temporary abode.

ARTICLE II

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

Dated at TRIESTE, this 30th day of December 1948.

H. P. P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Order No. 418

**ISSUE AND POSSESSION OF DOCUMENTS OF IDENTIFICATION
AMENDMENT TO ORDER No. 193**

WHEREAS it is considered advisable to extend the time-limit fixed in Article III of Order No. 193 dated 9 April 1948, for the validity of Identity Cards legally issued under the authority of Order No. 14 of 10 September 1945 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 date „31 December 1948“ occurring in Article III of Order No. 193 dated 9 April 1948 is hereby cancelled and substituted by the date „31 January 1949“.

ARTICLE II

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

Dated at TRIESTE, this 30th day of December 1948.

H. P. P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Administrative Order No. 114

DR. DE RUBEIS GAETANO AND DR. PELLERITO DOMENICO RELEASED FROM THEIR DUTIES WITH THE JUDICIARY, IN THE BRITISH - UNITED STATES ZONE, FREE TERRITORY OF TRIESTE

WHEREAS by Order No. 401 dated 14 December 1948 the organic plan for the Judiciary in the British-United States Zone, Free Territory of Trieste (hereinafter called the „Zone“) has created a surplus of Magistrates after 1st January 1949, and

WHEREAS the Ministry of Grace and Justice of the Republic of Italy has requested that Dr. Gaetano DE RUBEIS, Procuratore Generale of the Court of Appeal, Trieste, and Dr. Domenico PELLERITO, Sostituto Procuratore di Stato of the Tribunal of Trieste, be released from further service under Allied Military Government, to enable them to be transferred to the Republic of Italy,

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

ORDER :

ARTICLE I

Dr. DE RUBEIS Gaetano, Procuratore Generale of the Court of Appeal of Trieste, is hereby released from all further service with the Allied Military Government in the Zone and shall cease to perform any function and service thereunder on 31 December 1948.

ARTICLE II

Dr. PELLERITO Domenico, Sostituto Procuratore di Stato of the Tribunal of Trieste, is hereby released from all further service with the Allied Military Government in the Zone and shall cease to perform any function and service thereunder on 31 December 1948.

ARTICLE III

The said Magistrates, Dr. DE RUBEIS Gaetano and Dr. PELLERITO Domenico, are placed at the disposition of the Ministry of Grace and Justice of the Republic of Italy with effect from 1 January 1949.

ARTICLE IV

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

Dated at TRIESTE, this 28th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U. S. Army

Director General, Civil Affairs

Administrative Order No. 115

APPOINTMENT OF DR. SANTOMASO VITTORIO AS PROCURATORE GENERALE OF THE COURT OF APPEAL, TRIESTE

WHEREAS by Administrative Order No. 114, dated 28 December 1948, Dr. Gaetano DE RUBEIS will cease from his functions as Procuratore Generale of the Court of Appeal, Trieste, on 31 December 1948, and

WHEREAS it is necessary to appoint a new Procuratore Generale di Stato of the Court of Appeal, Trieste, in place of said Dr. Gaetano De RUBEIS,

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

O R D E R :

1. Dr. SANTOMASO Vittorio in hereby temporarily appointed Acting Procuratore Generale di Stato of the Court of Appeal, Trieste, with effect from 1 January 1949.

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

Dated at TRIESTE, this 28th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Administrative Order No. 116

APPOINTMENT OF DR. CLEMENTE FORZIATI AS PRESIDENT OF THE TRIBUNAL OF TRIESTE

WHEREAS by Administrative Order No. 115 dated 28 December 1948, Dr. SANTOMASO Vittorio has been appointed Acting Procuratore Generale di Stato of the Court of Appeal, Trieste, and

WHEREAS it is necessary to appoint a new President of the Tribunal of Trieste in place of said Dr. SANTOMASO Vittorio,

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

ORDER :

1. Dr. Clemente FORZIATI is hereby temporarily appointed Acting President of the Tribunal of Trieste with effect from 1 January 1949.

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

Dated at TRIESTE, this 28th day of December 1948.

H.P.P. ROBERTSON

Colonel O. B. E.

for **RIDGELY GAITHER**

Brigadier General, U.S. Army

Director General, Civil Affairs

Notice No. 30

PUBLICATION OF THE OFFICIAL GAZETTE

Reference Administrative Instruction dated 4 June 1947.

A special issue, of the Official Gazette, issue No. 47 will be published on 31 December 1948. There will be no issue of the Official Gazette on 1 January 1949. The first issue of the Official Gazette for the year 1949 will be made on 11 January 1949.

Dated at Trieste, this 30th day of December 1948.

JOHN W. CHAPMAN

Colonel, J.A.G.D.

Director of Legal Affairs

CONTENTS

Order

Page

| | | |
|---------|--|-----|
| No. 364 | Exemptions from turnover tax on wheat, rye and unhusked barley, imported by Allied Military Government | 734 |
| No. 399 | Extension of time limits relating to indirect taxes | 734 |
| No. 400 | Turnover tax on commercial transactions relating to fuel and lubricating mineral oils | 735 |
| No. 405 | Provisions relating to distribution of liquid fuels..... | 732 |
| No. 406 | Authority to the Executive Director, Allied Military Government, to sign all Administrative Orders | 731 |
| No. 407 | „Cantiere Navale Martinuzzi“ | 729 |
| No. 408 | Appointment of administrator to „Cantiere Navale Martinuzzi“ | 730 |
| No. 409 | Extension of lease and sublease contracts | 733 |
| No. 410 | Stamp duties on land, water and air transport documents..... | 738 |
| No. 414 | Provisions concerning direct taxes | 761 |
| No. 415 | Maximum rate of „Imposta Camerale“ | 762 |
| No. 416 | Issue and possession of documents of identification for non-residents having their temporary abode in the Zone | 762 |
| No. 418 | Issue and possession of documents of identification — Amendment to Order No. 193 | 763 |

Administrative Order

| | | |
|---------|--|-----|
| No. 114 | Dr. De Rubeis Gaetano and Dr. Pellerito Domenico released from their duties with the Judiciary, in the British-United States Zone, Free Territory of Trieste | 764 |
| No. 115 | Appointment of Dr. Santomaso Vittorio as Procuratore Generale of the Court of Appeal, Trieste | 765 |
| No. 116 | Appointment of Dr. Clemente Forziati as President of the Tribunal of Trieste | 765 |

Notice

| | | |
|--------|---|-----|
| No. 30 | Publication of the Official Gazette | 766 |
|--------|---|-----|