

# ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE  
FREE TERRITORY OF TRIESTE



## OFFICIAL GAZETTE

VOLUME I

No. 42 - 11 November 1948

Published by the A.M.G. F.T.T. under the Authority of the Commander  
British - United States Forces Free Territory of Trieste.

# ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

## Order No. 375

### DECLARATION OF URGENT PUBLIC BENEFIT AND UTILITY OF REPAIR OF THE UPPER PART OF VIA OVIDIO

*WHEREAS the repair of the upper part of Via Ovidio as far as its intersection with Via Romagna in accordance with the proposal made by the Public Works Office of the Commune of Trieste is deemed to be an urgent need for the public benefit and utility, and*

*WHEREAS the said proposal has been approved by the Allied Military Government ;*

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

### ORDER :

#### ARTICLE I

#### DECLARATION OF URGENT PUBLIC UTILITY

*Section 1. — It is declared that there is an urgent need for the public benefit and utility to repair the upper part of Via Ovidio as far as its intersection with Via Romagna, entered under Tav. No. 38 Scorcola, as delineated on the map Annex „A“ hereto.*

*Section 2. — The above declaration shall be given and have all the effects of laws in force on 8 September 1943.*

#### ARTICLE II

#### EFFECT AND DEPOSIT OF ANNEXED MAP

The map Annex „A“ mentioned in Section 1 of the foregoing Article shall be and is hereby made a part of this Order. It has been deposited at the Department of Public Works, Allied Military Government, and in the Public Works Office of the Commune of Trieste where it may be freely inspected by all persons concerned.

#### ARTICLE III

#### EFFECTIVE DATE

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

Dated at Trieste, this 1st day of November 1948.

**RIDGELY GAITHER**

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

# Order No. 324

## PROVISIONS RELATING TO THE MANUFACTURE OF JAM AND CONDENSED MILK WITH SUGAR LIABLE TO REDUCED DUTIES

*WHEREAS it is deemed advisable to make provisions relating to the manufacture of jam and condensed milk with sugar liable to reduced duties 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

Any manufacturer wishing to use inland produced or foreign sugar liable to reduced frontier, or additional frontier duties („imposte e sovraimposte di confine ridotte“) for the manufacture of jams or condensed milk shall file an application through the appropriate Excise Technical Office to the Department of Finance, Allied Military Government, giving the following details :

- a) name, surname and residence ;
- b) the location of the factory ;
- c) the maximum quantity of sugar liable to reduced duties which he intends to store in the factory warehouses ;
- d) the quality of the products which he intends to manufacture.

The application shall be accompanied by a certificate of the Chamber of Commerce, Industry and Agriculture, stating that the applicant is authorized to manufacture the products specified in the application.

On receipt of same, the Excise Technical Office shall make a survey of the factory premises in order to ascertain their suitability and shall order the execution of any works which it might deem necessary with a view to ensuring an efficient fiscal control service. The Office shall subsequently order a test manufacture to be carried out and shall forward samples of the products obtained, at the manufacturer's expense, to the Customs Chemical Laboratory, transmitting the manufacturer's application and documentation (accompanied by the Office view concerning the matter) to the Department of Finance, Allied Military Government, which will then give its final decision.

#### ARTICLE II

On the basis of the view expressed by the Customs Chemical Laboratory as a result of the analysis made on the samples submitted, the Department of Finance (if it has ascertained that the products possess the necessary requisites for the use of reduced-duty sugar) will grant the relative concession, subject to payment of the licence fee and of any other fiscal charges which may be due and subject to observance by the manufacturer concerned of other standing provisions of law and regulations relating to the matter.

### ARTICLE III

Jam and condensed milk factories using sugar liable to reduced duties shall be subject to permanent fiscal control.

### ARTICLE IV

For the manufacture of the products benefiting from the fiscal concession referred to in Art. I hereof, manufacturers shall be allowed to purchase and store sugar into their factories under bond.

The said sugar shall be kept in appropriate bonded warehouses equivalent to privately-owned customs warehouses.

The storage of sugar into, or its removal from the warehouse in question, shall be entered into an appropriate stock-book.

### ARTICLE V

If the manufacture is carried on in the same establishment both with dutiable and with duty free sugar, the relative products must be manufactured either in separate premises or on different days.

### ARTICLE VI

The transportation of dutiable sugar from the sugar-works or the Customs House to the Factory shall be made under bond, as a security for the full payment of the duties.

The bond certificate shall be discharged as and when the sugar is introduced into the bonded warehouses referred to in Art. IV hereof.

### ARTICLE VII

The amount of the bond due for the storage of sugar shall correspond to 10% of the duties payable on the maximum quantity of sugar which it is intended to store into the bonded warehouse.

Bond may be given as follows :

- a) by depositing with „Cassa Depositi e Prestiti“ the amount required in cash or in Government stocks to the bearer or by a registered charge on incomes payable to the manufacturer concerned ;
- b) by a bank guarantee valid until 31 December 1949 given by a credit institution „di diritto pubblico“ or by a bank „d' interesse nazionale“ and accepted by the competent „Sovrintendente di Finanza“ under his own responsibility.

### ARTICLE VIII

The manufacturer authorized to use reduced-duty sugar for the production of jam and condensed milk shall pay such duties at the time of its removal from the bonded warehouse.

“Direzione Superiore della Dogana e Imposte Dirette“ may authorize that the payment be deferred to the time of the removal of the finished products (jam or condensed milk) from the factory, subject to the institution of appropriate bonded warehouses — equivalent to pri-



vate-owned customs warehouses — for the custody of such products and under observance of the provisions set forth in Art. XI, XII and XIII hereof.

In both cases the manufacturer intending to remove sugar for manufacturing from the bonded warehouse to the factory shall file the relative request with the Finance Office giving the quantity of sugar to be removed from the warehouse, the quality of the product which will be manufactured and the quantity of sugar to be employed for each quintal of finished product.

#### ARTICLE IX

The manufacturer intending to settle the duty on removal of the sugar from the bonded warehouse shall exhibit the Treasury receipt as evidence of the payment of the duties relating to the quantity of sugar to be removed. The receipt shall be invalidated by the appropriate official by entering on its back the date and the quantity of sugar removed.

#### ARTICLE X

The amount of sugar removed from the bonded warehouse shall be ascertained by the official charged with the fiscal control and then accompanied to the factory premises together with the „removal bill“ detached from counterfoiled register No. A-38.

The request for removal from the warehouse filed by the manufacturer in terms of Art. VIII hereof shall be attached to the counterfoil.

#### ARTICLE XI

After the manufacture of the product obtained from each lot of sugar (as removed from the bonded warehouse in accordance with the provisions of the foregoing Article) has been completed, the official in charge of the fiscal control, after establishing the quantity of product manufactured, shall take, in the manner prescribed, appropriate samples of same for the purpose of ascertaining that its manufacture has been performed in accordance with fiscal rules. The product shall subsequently:

- a) be left at the free disposal of the manufacturer if the duties on the sugar used have been paid;
- b) be stored in the bonded warehouse of finished products referred to in the second para of Art. VIII hereof in the event of the manufacturer being allowed to pay the duties on removal of the finished products from such bonded warehouse.

The official under whose control the sugar has been used shall certify such use on bill (counterfoil) A-38 referred to in the foregoing Article and the document duly completed with the indication of the quality and quantity of the product obtained from the manufacture shall be attached to the stock-book of the warehouse from which the sugar has been removed.

The Factory Customs Office shall provisionally enter such removal and use of sugar into the stock-book, giving the quality and quantity of the product obtained and specifying whether same has been left at the manufacturer's free disposal or whether it has been stored in the finished products bonded warehouse and if so on what date.

#### ARTICLE XII

The movement of finished products from and into bonded warehouse shall appear from an appropriate stock-book, which shall contain the following details:

- a) on the „entry“ side : particulars of each lot of finished products stored into the warehouse, namely the date of storage, the quality (apple, apricot jam, etc.), the net total quantity, the number and quality of containers, the quantity of sugar employed, percentage of added sugar contained in each lot, amount of reduced duties debited to the manufacturer. The quantity of sugar entered into the stock-book as above shall correspond to the quantity provisionally discharged from the sugar warehouse stock-book ;
- b) on the „discharge“ side : particulars of each lot of sugar removed, namely the date of removal, the quality and quantity of net product, the number and quality of containers, the quantity of added sugar contained in each lot removed, the amount of duties paid, the number and date of the relative Treasury receipts.

### ARTICLE XIII

The removal of finished products from the bonded warehouse shall be allowed subject to the manufacturer exhibiting the Treasury receipt as evidence of the payment of the duties payable on the quantity of added sugar contained in the said products.

The receipt shall be invalidated by an official controlling the removal in accordance with the provisions of Art. IX hereof. On the back of the document the said official shall enter the quantity of product removed and the quantity of added sugar contained.

### ARTICLE XIV

On the 31st of March and 30th of September of every year and in any case on exhaustion of the finished products warehouses, Customs Offices shall make an inventory of the said warehouses.

Should it appear from the inventory that the quantity of sugar contained in the finished products existing in the warehouse is less than that resulting from the stock-book, the firm shall pay the duty on the relative difference ; in the opposite case, the duty-difference paid in excess for past product removals shall be credited to the firm and will be utilized on the occasion of future removals.

### ARTICLE XV

The Factory Customs Office shall forward the samples taken in accordance with Art. XI hereof to the Customs Chemical Laboratory for the relative analysis and shall give notice thereof to the Superior Excise Technical Office for the purpose of ascertaining that the products sampled possess the necessary pre-requisites for benefiting from a reduced duty.

Should the analysis prove the contrary, the Firm concerned shall pay the duty at the ordinary rates unless it obtains authority to remanufacture them in order to regularize the position.

If it results from an adequate number of analyses that the firm in question has manufactured regular products as far as fiscal requirements are concerned, the appropriate Excise Duty Technical Office may allow that both the taking of samples and their chemical analyses be further performed.

### ARTICLE XVI

The provisional discharge (as provided for by the last para of Art. XI hereof) of the sugar removed from the Factory bonded warehouse shall become final after recognition by

the Administration of the regularity, for fiscal purpose, of the products manufactured and after payment of the duties in accordance with the provisions of Art. IX or Art. XIII hereof.

For this purpose, in entering the final discharge into the warehouse stock-book, reference shall be made to the receipt covering the payment of duties and to the certificate confirming the regularity of the products, the latter to be issued by the appropriate Excise Technical Office on the ground of analysis results.

#### ARTICLE XVII

The exportation of jam and condensed milk manufactured in accordance with the provisions of this Order shall be subject to the regulations relating to the exportation of products to which exemption from, or re-payment of, duties may be applied.

Repayable duties shall at any rate be calculated on the basis of the reduced rates applicable to sugar used in the manufacture of such products.

#### ARTICLE XVIII

In addition to the penalties established by the Customs Law and by the Consolidated Text of laws relating to sugar duties, as subsequently amended, the Administration, according to the nature of the violations committed, may revoke the concession in respect of manufacturers guilty of contravening the provisions of this Order.

#### ARTICLE XIX

Disputes arising from the application of this Order may be referred to the Department of Finance for decision.

#### ARTICLE XX

D. M. 18 April 1932 is hereby repealed.

#### ARTICLE XXI

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

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

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## Order No. 348

### **FISCAL PRIVILEGES FOR THE MERGER AND COMBINATION OF COMPANIES OR PARTNERSHIPS AND PROVISIONS RELATING TO THE REGISTRATION OF CAPITAL INCREASES DERIVED FROM MONETARY REVALUATION**

*WHEREAS it is deemed advisable to grant fiscal privileges for the merger and combination of companies or partnerships and to issue provisions relating to the registration of capital in-*



*creases derived from monetary revaluation 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 13 August 1948, deeds of merger of national companies or partnerships of whatever kind carrying on a commercial activity shall be liable to the registry-tax and to the mortgage-tax at the fixed rate of lire 100, provided they have been regularly constituted before the effective date of this Order.

In case of mergers made in terms of this Article, no income tax shall be levied on the companies or partnerships concerned or on their shareholders or partners save for the obligation to pay the income tax already finally assessed at the date of the resolution on the merger.

### ARTICLE II

The provisions of the first para of the foregoing Article shall be likewise applicable to any combination of companies or partnerships made, instead of by merger, by the conveyance of assets into companies already established or to be constituted, even if as a result of such conveyance the object of said companies or partnerships has been restricted on account of the transfer in whole or in part of certain branches of their activities to the companies in question.

### ARTICLE III

The fixed registry tax shall also be levied on the coincident capital increases decided on for the purpose of facilitating mergers and combinations and on the occasion thereof.

### ARTICLE IV

For fiscal purposes, the estimate referred to in Art. 2343 of the Civil Code, shall not be required for the conveyance of assets in kind in accordance with Art. II hereof.

### ARTICLE V

The provisions of Art. I, II, III and IV hereof shall apply to mergers and combinations decided on within one year of the effective date of this Order provided that the incorporating company or that resulting from such merger or combination respectively the company to which the assets are conveyed, will be a Joint-Stock Company.

### ARTICLE VI

Conversions of Joint-Stock Companies, which on the effective date of the Civil Code had a capital of less than 500,000 lire, into any of the partnerships provided for by the said Code, shall be liable to a fixed registry-tax of lire 100, provided that such conversions will



be made within the time-limit established by Art. 215, second para, of the Regulations for the implementation of the aforesaid Code and of the transitory regulations approved by R. D. 30 March 1942, No. 318 as subsequently amended and extended.

The above specified registry-tax shall likewise apply to conversions into limited partnerships of Joint-Stock Companies which on the effective date of the Civil Code had a capital of not less than 500,000 and less than 1,000,000 lire, provided that such conversions will be made within the time-limit referred to in the foregoing para.

#### ARTICLE VII

The 4% tax payable in terms of Art. IV, second para, of Order No. 237 of 19 August 1948 for capital increases effected by utilizing favourable revaluation balances derived from monetary adjustment, shall be considered as a special registry-tax and shall not be liable to any additional charge.

#### ARTICLE VIII

The capital increase referred to in the foregoing Article must result from a deed or a resolution to be registered subject to the fixed registry-tax within the legal time-limit. The special tax shall be collected within 6 months of the date of the homologation decree in accordance with Art. VI of Order No. 237 dated 19 August 1948 upon the appropriate declaration to be filed by the parties concerned.

In so far as not expressly otherwise provided for, the application of the special tax shall be governed by the rules regulating the ordinary registry-tax.

#### ARTICLE IX

Companies which in terms of Article V of Order No. 271 dated 14 December 1946, have handed over their shares to „Sovrintendenza di Finanza“ will obtain the restitution of such shares upon a request to be filed within one month of the publication of this Order.

The provision of first para of Article VI, Order No. 237, dated 19 August 1948 shall apply also to companies which on the effective date of the said Order were still in time-limit to effect the payment of the levy for the favourable revaluation balances which were transferred to Company's capital before the effective date of the said Order.

#### ARTICLE X

This Order shall come into force on the day following its publication in the Official Gazette, its provisions, however, shall become operative as from 13 August 1948.

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

## Order No. 349

### REPEAL OF PROVISIONS CONCERNING TRADING IN GOLD

*WHEREAS it is deemed advisable and necessary to repeal certain provisions regulating the trading of gold in that part 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 4, 5 and 9 of RDL 14 November 1935, No. 1935, converted into the Law on 26 March 1936, No. 689, are hereby repealed.

##### ARTICLE II

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

Trieste, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

## Order No. 350

### EXTENSIONS OF PROVISIONS RELATING TO FISCAL EXEMPTIONS IN FAVOUR OF THE SHIPBUILDING INDUSTRY

*WHEREAS it is deemed advisable to extend the validity of certain provisions relating to fiscal exemptions in favour of the shipbuilding industry, 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 validity of the provisions hereinafter specified and of the regulations relating thereto as contained in R.D. 13 April 1939, No. 1101, is hereby extended up to and inclusive of the 31st of December 1951:

1) Art. 8 of R.D.L. 10 March 1938 No. 330 as subsequently amended by Art. 2 of D.L.C.P.S. 29 June 1947, No. 779, extended to the Zone by Order No. 40 dated 21 November 1947, as far as concerns the duty-free importation of inventory materials and objects, or of the relative spare parts, needed for the operation of local merchant vessels, dredges, deck-tugs and floating cranes as well as of all finished engines or component parts thereof for the purpose of fitting them on local merchant ships, dredges, deck-tugs and floating cranes;

2) Art. 9 of R.D.L. 10 March 1938, No. 330 as amended by Art. 4 of R.D. 16 February 1942 No. 363 and by Art. 2 of D.L.C.P.S. 29 June 1947, No. 779, extended to the Zone by Order No. 40 dated 21 November 1947, so far as duty-free importations are concerned.

3) Art. 11 of R.D.L. 10 March 1938, No. 330, except the last para;

4) Order No. 260 dated 8 November 1946 providing for fiscal facilities in favour of the shipbuilding industry so far as concerns works of repair modification and conversion of ships on account of residents as well as shipbuilding, repairs, modifications and conversions on account of foreign Nations or citizens;

5) Art. 9 of D.L.C.P.S. 29 June 1947, No. 779, extended to the Zone by Order No. 40 dated 21 November 1947 so far as concerns payments for works performed by the 31st of December 1951 in connection with shipbuilding, repairs and conversions on account of residents and so far as concerns ship-building, repairs and conversions on account of foreign Nations and citizens.

## ARTICLE II

The second para of Art. 55 of the Regulations approved by R.D. 13 April 1939, No. 1101 for the application of R.D.L. 10 March 1938, No. 330 is hereby amended as follows:

„In the affirmative, if:

- a) the materials and objects derive from the breaking-up of ships within the Zone, or
- b) there is urgent and imperative necessity and the value of the materials and objects to be placed on board during the stay of the local merchant ship, dredger or deck-tug or of the foreign vessel, does not exceed, for each kind,

Lire 150,000 in the case of ships of not more than 500 tons gross

Lire 250,000 in the case of ships exceeding 500 and not exceeding 2000 tons gross

Lire 500,000 in the case of ships exceeding 2000 and not exceeding 10,000 tons gross

Lire 1,250,000 in the case of ships of more than 10,000 tons gross

the Harbour Master may transmit the request with the relative authorization to load, to the appropriate Customs Office giving notice of the concession made to the Department of Port Authority.

## ARTICLE III

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

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

# Order No. 355

## SPECIAL REGULATIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX OF FERTILIZERS AND ANTI-CRYPTOGRAM PRODUCTS

*WHEREAS it is deemed opportune to introduce a special taxation system for the payment of the turnover tax on commercial transactions concerning fertilizers and anti-cryptogam 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

*Section 1. — The turnover tax due on commercial transactions concerning the fertilizers and anti-cryptogam products set forth in Art. II hereof, shall be paid once only at the rate of 10% and the relative payment shall be made by the producer in the manner and within the time-limits established by Art. 15 of R.D.L. 3 June 1943 No. 452, upon the sale of the said goods and on the basis of the total gross price debited to the purchaser.*

*Section 2. — The turnover tax payable by means of revenue stamps or, in substitution thereof, through the Postal Accounts Current service, shall be applied in accordance with the following rules and the Regulations approved by R.D. 26 January 1940, No. 10 :*

- a) if the aggregate amount of the tax does not exceed, for each receipt, Lire 100, exclusively by affixing the relative revenue stamps ;*
- b) if the said amount exceeds, for each receipt, Lire 100 and does not exceed Lire 2,000 by revenue stamps or by the the postal account current, at the tax-payer's option ;*
- c) if the said amount exceeds Lire 2,000 for each receipt exclusively by means of the postal current accounts service.*

*Where, under standing regulations the turnover tax is payable solely by means of revenue stamps, the tax-payer shall be allowed to pay it also through the Postal Accounts Current service provided the relative amount exceeds Lire 100 for each receipt.*

*Section 3. — For the products specified in Section 1 hereof and imported from abroad, the tax shall likewise be paid once only at the rate of 10% and shall be assessed and collected by the Customs Offices on clearance, on the basis of the importation value of the products as calculated in terms of Art. 18 of Law 19 June 1940, No. 762. If the value of the said products has been declared to the Customs in foreign currency, or if the relative price is shown on the invoice in foreign currency, the conversion into Italian Lire shall be made at the rate of exchange adopted by the Customs Office, in accordance with the existing regulations relating to the assessment and collection of Customs duties.*

*Section 4. — The above rates are inclusive of the extraordinary additional duty established by Order No. 108 dated 27 December 1947.*



## ARTICLE II

The following fertilizers and anti-cryptogam products shall be subject to the single payment of the turnover tax under Art. I hereof:

### Fertilizers:

- a) nitrogen fertilizers: ammonium sulphate; calcium nitrate 13/14 - 15.50%; ammonium nitrate 15/16 - 20/21 - 33/35%; soda nitrate; phosphate of bi-ammonium; calcium cyanamide.
- b) phosphatic fertilizers; mineral superphosphate; organic perphosphate with a nitrogen content not exceeding 3%; Thomas slags; phosphorites (crushed mineral phosphate).
- c) potassic fertilizers: potassium salt 40/42 - 30/32%; potassium chloride 50/52 - 58/60%; potassium sulphate 48/50%.

### Anti-cryptogam products

Copper sulphate; copper oxychloride and other anti-cryptogam products with a content of copper sulphate of 64%; ground and also ventilated raw sulphur; ground and also ventilated refined sulphur; sulphur sublimate; ground and also ventilated sulphur ore; the same sulphurs with copper; refined sulphur in blocks and rolls.

## ARTICLE III

The tax paid in accordance with Art. I hereof is inclusive of the tax due on any transaction (including the sale to the public) subsequent to the sale by the manufacturer or to the importation (if the products are of foreign origin) and shall absorb also the tax on subsequent commercial transactions concerning stocks held by importers and wholesalers on the effective date of this Order; the tax paid on such subsequent transactions, however, shall not be refunded.

No amendment is made as concerns the payment of the tax on retail sales by lump sum agreement („in abbonamento“) in accordance with Notice No. 13 dated 18 May 1948 published in the Official Gazette No. 25.

## ARTICLE IV

Any notes or invoices for commercial transactions relating to fertilizers and anti-cryptogam products and made after their importation or sale by the producer, shall be subject to the stamp duty established by Art. 24 of Law 19 June 1940 No. 762 as subsequently amended. However, if transportation and packing expenses or any other additional charges relating to the sale are shown separately on the said documents, the turnover tax on such charges shall be paid at the normal rate and in the normal manner.

## ARTICLE V

This Order shall come into force on the day of its publication in the Official Gazette. Its provisions shall be operative from 27th August 1948, until 31st December 1948.

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

# Order No. 360

## PROVISIONS CONCERNING LOCAL FINANCE

WHEREAS it is deemed advisable to issue certain provisions concerning local finance 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

#### Consumer Taxes

#### ARTICLE I

#### MODIFICATION OF „BASIC PERIOD“ FOR COLLECTION AGREEMENTS UNDER THE COMPULSORY LUMP SUM SYSTEM

Section 1. — Art. II, III and IV of Order No. 191 of 27 March 1948 are hereby repealed.

Section 2. — The provisions concerning compulsory lump sum agreements („abbonamenti obbligatori“) as contained in the Consolidated Text for local Finance and in the Regulations in force for the collection of consumer taxes are hereby fully re-established.

#### ARTICLE II

#### DETERMINATION OF „VALUE“ FOR TAXES ASSESSED „AD VALOREM“

Section 4 of Art. II of General Order No. 36 dated 16 January 1946 is hereby repealed and substituted by the following :

„The value of goods as to which the Consumer Tax is to be applied at „ad valorem“ rate shall be fixed on December 1st and June 1st of each year, on the basis of the average prices for the previous quarter, by a Commission appointed and presided over by the Zone President and consisting of :

a representative of the Trieste Commune ;

„        „        „        „ smaller Communes of the Zone ;

„        „        „        „ Chamber of Commerce ;

the manager of the „Ufficio Provinciale dell' Industria e Commercio“ ;

a representative of „Sezione Provinciale dell'Alimentazione“ ;

„        „        „        „ „Ufficio Tecnico Erariale“ ;

„        „        „        „ the Price Control Office („Ufficio Territoriale Prezzi“) ;

„        „        „        „ „Ispettorato Territoriale dell'Agricoltura“ .“

## ARTICLE III

### COMBINATION OF COMMUNES

The first para of Art. 71 of the Consolidated Text No. 1175 dated 14 September 1931 is hereby repealed and substituted by the following :

„In view of a direct or economical operation of the consumer Tax Service, Communes (even if not adjoining) may combine in accordance with the provisions set forth in the Regulations.“

## ARTICLE IV

### DISPUTES

The first para of Art. 90 of the Consolidated Text 14 September 1931, No. 1175, as substituted by Art. 1 para *a*) of R.D.L. 25 February 1939, No. 338, is hereby substituted by the following :

„Against the action of consumer tax officials and contractors, the tax-payer concerned may appeal in first instance (by administrative procedure) to the Mayor, and in second and third instance to the Zone President and the Chief, Department of Finance, respectively within the time-limits and under the rules of procedure established in the Regulations.“

## Article V

### SUPPRESSION OF TARIFF ITEMS

Pursuant to administrative instructions already issued and with effect from 1st September 1948, items : „wines in bottles“ and „wine in flasks (fiaschi)“ contained in the maximum tariff of consumer taxes on drinks as referred to in Art. III, Sections 1 and 2, of General Order No. 105 dated 25 June 1947, are hereby abrogated.

## ARTICLE VI

### SUPPLEMENTARY FEES

*Section 1.* — The „Statistical fee“ which may be levied by Communes in terms of Art. 100 of the Consolidated Text 14 September 1931, No. 1175, as subsequently amended by Section 2 of Art. V of General Order No. 36 dated 16 January 1946, is hereby increased to Lire 10 for each bill.

*Section 2.* — The amount of „Statistical fees“ referred to in Section 1 hereof shall be transferred to the Commune at the rate of 90 per cent ; the remaining 10 per cent shall be directly paid by Consumer Tax Offices into an appropriate Postal Account Current opened to the name of the Department of Finance. Such fund shall be apportioned, in accordance with administrative directions of the Chief, Department of Finance, among the personnel of the Department concerned.

## PART II

### Family Tax

#### ARTICLE VII

##### MAXIMUM RATE OF TAX

Para c) of Art. 118 of the Consolidated Text for Local Finance 14 September 1931, No. 1175, is hereby substituted by the following :

„c) the rates not to exceed 12 per cent and to be graduated in direct proportion to the income and in inverse ratio to the population.“

#### ARTICLE VIII

##### INFORMATION FOR THE PURPOSES OF ASSESSMENT

Art. 275 of the Consolidated Text 14 September 1931, No. 1175 shall be completed with the following para :

„For the purposes of the Tax Office assessment and of the control of declarations presented by tax-payers, public administrations and private firms are bound to supply any information which may be required by Communal Offices concerning salaries and remunerations paid for any reason whatever to their personnel.“

#### ARTICLE IX

##### EFFECTIVE DATE

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

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

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## Order No. 361

### AMENDMENT TO ORDER No. 14

*WHEREAS it is deemed advisable and necessary to modify certain provisions relating to the post-sanatorial assistance to tuberculosis patients discharged from sanatoria as set forth in Order No. 14 dated 20 September 1947, in that part 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,*



## **O R D E R :**

### **ARTICLE I**

#### **POST-SANATORIAL INDEMNITY**

*Section 1.* — The indemnity granted under the heading of post-sanatorial assistance shall be payable in all cases for 90 days in addition to the period of 180 days set forth in Order No. 14 dated 20 September 1947.

*Section 2.* — The daily rate of the said indemnity is hereby increased to Lire 500 for the first period of 90 days, to Lire 400 for the second period of 90 days and to Lire 300 for the third period of 90 days.

*Section 3.* — As regards the indemnities in course of payment at the date of the application of this Order, the respective daily rates shall be Lire 500, 400, or 300 depending whether the payment relates to the first, second, or third period of 90 days.

*Section 4.* — The post-sanatorial indemnity payable to those patients who are not family heads is hereby fixed at the daily rate of Lire 300, and shall be payable for a period of 180 days with effect from the date of discharge from the sanatorium.

### **ARTICLE II**

#### **REPEAL OF ARTICLE V OF ORDER No. 14**

Article V of Order No. 14 dated 20 September 1947 is hereby repealed.

### **ARTICLE III**

#### **MODIFICATION OF BUDGET**

The „Consorzio Provinciale Antitubercolare“ shall request the „Presidenza di Zona“ to provide for the necessary modifications in the budget covering the expenditure for post-sanatorial assistance.

### **ARTICLE IV**

#### **EFFECTIVE DATE**

This Order shall become effective upon the date of its publication in the Official Gazette ; its provisions, however, shall become operative as from 13 July 1948.

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

# Order No. 362

## AMENDMENT TO PROVISIONS CONCERNING THE POST-SANATORIAL ALLOWANCE AND THE DAILY ALLOWANCES PAYABLE TO WORKERS UNDER THE COMPULSORY TUBERCULOSIS INSURANCE

*WHEREAS it is deemed advisable and necessary to make certain amendments to the provisions concerning the post-sanatorial allowance provided for by Order No. 368 dated 8 May 1947, as well as to those relating to the temporary tuberculosis allowances set forth in Order No. 104 dated 8 April 1946, in that part 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

##### RATES AND DURATION OF THE POST-SANATORIAL ALLOWANCE

*Section 1. — The rates and the duration of the special allowance granted under the heading of post-sanatorial assistance by Order No. 368 dated 8 May 1947 to workers subject to Tuberculosis Insurance, are hereby amended as follows :*

- Lire 500 daily, for the first period of 90 days beginning from the day following the date of discharge from the sanatorium ;*
- Lire 400 daily for the second period of 90 days ;*
- Lire 300 daily for the third period of 90 days.*

*Section 2. — As regards the allowances in course of payment at the date of the application of this Order, the respective rates shall be Lire 500, 400, or 300 depending whether the payment relates to the first, second or third period of 90 days.*

#### ARTICLE II

##### REPEAL OF PREVIOUS PROVISIONS

The provisions relating to the duration of the allowance payable under the heading of post-sanatorial assistance as set forth in Sections 1 and 2 of Article II of Order No. 368 dated 8 May 1947, are hereby repealed.

#### ARTICLE III

##### RATE AND DURATION OF THE POST-SANATORIAL ALLOWANCE TO FAMILY DEPENDENTS OF INSURED WORKERS

*Section 1. — The rate of the post-sanatorial allowance payable in respect of family dependents of the insured workers shall be Lire 300 per day.*

*Section 2.* — The allowance in respect of the said family dependents shall be payable for a period of 180 days beginning from the day following the date of discharge from the sanatorium.

#### ARTICLE IV

##### ABSORPTION OF OTHER INDEMNITIES

The allowance provided for by Article I and III of this Order shall include the extraordinary unemployment allowance granted by Order No. 392 dated 31 May 1947, and the indemnity for increased price of bread.

#### ARTICLE V

##### SUPPLEMENTARY ALLOWANCE

*Section 1.* — The supplementary allowance to the indemnity for tubercular diseases, referred to in Article I, Section 1, letter (a) of Order No. 104 dated 8 April 1946, is hereby fixed at the rate of Lire 200 for each day during which the said indemnity is payable.

*Section 2.* — The allowance payable in terms of Article I, Section 1, letter (c) of Order No. 104 dated 8 April 1946 to those without family dependents, is hereby fixed at the rate of Lire 50 per day.

#### ARTICLE VI

##### CONTRIBUTION BY ALLIED MILITARY GOVERNMENT

*Section 1.* — The Allied Military Government shall contribute to cover the financial requirements resulting from the enactment of this Order, by means of an extraordinary allocation „*una tantum*“ to the credit of the Supplementary Social Insurance Fund („Fondo di Integrazione per le Assicurazioni Sociali“), the amount of which will be fixed by further provision.

*Section 2.* — The contribution allocated by Allied Military Government in terms of the preceding Section shall be charged as follows: 25% to the financial year 1947/1948, and 75% to the financial year 1948/1949.

#### ARTICLE VII

##### EFFECTIVE DATE

This Order shall come into force on the date of its publication in the Official Gazette, whereas the provisions contained herein shall become operative as from 13 July 1948.

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

## Ordine N. 366

### SUSPENSION OF THE CONTRIBUTION DUE BY INDUSTRIAL EMPLOYEES TO „CASSA IMPIEGATI RICHIAMATI ALLE ARMI“

*WHEREAS it is deemed advisable and necessary to suspend the compulsory payment of the contribution due by the industrial employers to the „Cassa per il trattamento di richiamo alle armi degli impiegati privati“ 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,*

#### O R D E R:

#### ARTICLE I

With effect from the beginning of the first pay period subsequent to 31st of August 1948 the compulsory payment of the contribution due by the industrial employers and other similar cooperative concerns to „Cassa per il trattamento di richiamo alle armi degli impiegati privati“ is suspended.

#### ARTICLE II

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

Dated at TRIESTE, this 3rd day of November 1948.

#### RIDGELY GAITHER

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

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## Order No. 369

### AMENDMENT OF ORDER No. 148

*WHEREAS Order No. 148 dated 12 June 1946 has set forth special provisions in respect to certain contractual clauses relating to the debts incurred by „Istituto Autonomo per le Case Popolari di Trieste“ with Banks, Insurance Companies and Welfare Institutions; and*

*WHEREAS it is deemed necessary and advisable to amend certain provisions of Order No. 148;*

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



## **O R D E R :**

### **ARTICLE I**

#### **PAYMENT OF DEFERRED INSTALMENTS**

Section 2 of Article II of Order No. 148 dated 12 June 1946, is hereby repealed and substituted by the following provision :

„The amount of the deferred instalments and interest, shall be assessed at the expiration of the period of suspension and shall be paid on the same conditions as the original loans, within the remaining term of duration of the loans themselves ; the amortization shall begin from the date of cessation of the suspension of the payment.“

### **ARTICLE II**

#### **EFFECTIVE DATE**

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

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

## **Order No. 368**

#### **AMENDMENT TO ORDER No. 337**

*WHEREAS it is considered advisable to amend the last para of Article VIII of Order No. 337 dated 24 September 1948 relating to the re-qualification and engagement of workers discharged from sanatoria as clinically recovered from tubercular diseases, 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,*

## **O R D E R :**

### **ARTICLE I**

The last para of Article VIII of Order No. 337 dated 24 September 1948 is hereby repealed and substituted by the following :

„Against the decisions made by the Commission, appeals may be made to the Department of Labor.“

### **ARTICLE II**

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

Dated at TRIESTE, this 5th day of November 1948.

**RIDGELY GAITHER**

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

# Administrative Order No. 106

## AUTHORITY GRANTED TO THE ISRAELITE COMMUNITY OF TRIESTE TO ACCEPT A LEGACY

*WHEREAS the Israelite Community of Trieste has submitted an application to the Allied Military Government for authority to accept a legacy left to it by Dr. Guido WINDSPACH in his will dated 11 October 1943, opened and published on 28 April 1948, according to Notary Dr. Ferruccio BOCCASINI's deed, Rep. No. 9786, in Trieste; and*

*WHEREAS the above application has been duly approved by the Zone President of Trieste and there is no objection thereto;*

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

### ORDER :

#### ARTICLE I

#### AUTHORITY TO ACCEPT A LEGACY

Authority is hereby granted to the Israelite Community of Trieste to accept, subject to the terms and conditions specified in the will hereinafter mentioned, the legacy left to it by Dr. Guido WINDSPACH in his will dated 11 October 1943, opened and published on 28 April 1948, according to Notary Dr. Ferruccio Boccasini's deed, Rep. No. 9786, in Trieste.

#### ARTICLE II

#### EFFECTIVE DATE

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

Dated at TRIESTE, this 3rd day of November 1948.

**RIDGELY GAITHER**

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

# Administrative Order No. 100

## REPEAL OF APPOINTMENTS OF DR. CARLO BRADAMANTE AND OF DR. GIOVANNI BASA AT THE INSPECTORATE OF AGRICULTURE

*WHEREAS by Administrative Order No. 39, dated 15 May 1946, Dr. Carlo BRADAMANTE was appointed technical expert of agriculture at the Territorial Inspectorate of Agriculture, and by Area Administrative Order No. 53, dated 30 January 1947, Dr. Giovanni BASA was appointed technical employee of the Area Inspectorate of Agriculture, and*

*WHEREAS it is deemed advisable to repeal said appointments;*

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

## ORDER:

1. — The appointment of Dr. Carlo BRADAMANTE, as technical expert of agriculture at the Territorial Inspectorate of Agriculture, made by Administrative Order No. 39, dated 15 May 1946, is hereby repealed.

2. — The appointment of Dr. Giovanni BASA as technical employee of the Area Inspectorate of Agriculture, made by Area Administrative Order No. 53, dated 30 January 1947, is hereby repealed.

3. — This Order shall come into force on the date it is signed by me.

Dated at Trieste, this 8th day of November 1948.

**RIDGELY GAITHER**

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

## Notice No. 28

### AMENDMENT OF MINIMUM WAGES FOR PERSONNEL EMPLOYED IN PRIVATE HOSPITALS

Take notice that the Minimum Wage Board established pursuant to Order No. 63 dated 1 December 1947 has amended the previous award relating to personnel employed in private hospitals, published by Notice No. 7 dated 22 March 1948 and valid till 31 August 1948, by issuing the following:

### L O D O

1) A partire dal 1° novembre 1948 la tabella degli stipendi e dei salari viene così modificata:

	U.	D.
Impiegato di concetto .....	16.500.—	12.000.— mensili
Impiegato d'ordine .....	9.000.—	6.000.— „
Infermiera diplomata .....	—	12.000.— „
Infermiera abilitata .....	—	6.500.— „
Cuoca qualificata .....	—	6.500.— „
Cuoca non qualificata .....	—	4.500.— „
Inserviente .....	—	3.500.— „
Lavandaia .....	—	4.500.— „
Operaio specializzato .....	10.000.—	—
Operaio qualificato .....	7.500.—	—
Uomo di fatica .....	5.000.—	—
Fattorino sotto i 18 anni .....	3.500.—	—
Custode .....	4.000.—	—

2) A partire dalla stessa data, il valore del punto, già fissato in Lire 44.— viene aumentato a Lire 50.—

3) Tutta la materia del lodo precedente non prevista e modificata in quello presente, si intende nello stesso integralmente riportata.

4) Il presente lodo decorre dal 1° novembre 1948 e verrà a scadere il 30 aprile 1949; esso si applica a tutte le case di cura private esistenti nella Zona Anglo-Americana del T.L.T. o che nella stessa avessero a costituirsi e precisamente:

Casa di cura Igea	— via Valdirivo 29
Sanatorio S. Giusto	— via Cicerone 9
Policlinico Triestino	— via S. Francesco 2
Sanatorio Triestino	— via Rossetti 62
Sanatorio Pineta del Carso	— Aurisina

Letto, approvato e sottoscritto

Trieste, 18 ottobre 1948.

#### I Componenti

Firmato: Avv. Walter Levitus,	Presidente
Sig. Renato Corsi,	componente
Sig. Guido Borzaghini,	componente
dott. Egone Colimari,	componente
dott. Marino Varini,	componente
Sig. Giovanni Poli,	consulente tecnico
dott. Nicolò Pase,	consulente tecnico

Department of Labour  
Approved 23rd October 1948  
Sgd. H. G. HUMPHREY  
Major F. A.

Dated at TRIESTE, this 5th day of November 1948.

**THOMAS A. LANE**  
Lt. Colonel C. E.  
Chief, Department of Labour

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## Errata Corrigenda

The numbered pages of the Gazette No. 38, dated 1 October 1948, should read as follows:

**577 - 602** instead of 377 - 402



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