

# ALLIED MILITARY GOVERNMENT

BRITISH - UNITED STATES ZONE

FREE TERRITORY OF TRIESTE



## OFFICIAL GAZETTE

VOLUME II

No. 14 - 21 May 1949

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. 102

### DEVELOPMENT OF THE ZAULE INDUSTRIAL PORT — FISCAL PROVISIONS AND OTHERS

*WHEREAS it is considered necessary and advisable to favour the industrialization of an area to be known as the Zaule Industrial Port, to grant fiscal facilities therein, and to provide for the necessary expropriation within 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

#### CREATION OF ZAULE INDUSTRIAL PORT

The Zaule Industrial Port is hereby created within the boundaries delineated on the plan marked Annex „A“ attached to this Order. Copies of the plan marked Annex „A“ will be deposited at the Municipio, Trieste, at the Chamber of Commerce and at Genio Civile where they may be freely seen and examined.

#### ARTICLE II

#### FISCAL PRIVILEGES

*Section 1.* — The fiscal privileges provided for by Article 7, 8, 9, 12, 13 and 14 of the Law No. 351 of 8 July 1904, are hereby granted to such technically equipped industrial establishments as will be set up, enlarged, created anew or converted within the Zaule Industrial Port, for the period up to the 31st day of December 1958. The fiscal privileges provided for by Article 11 of the aforesaid Law are hereby granted to new technically equipped industrial establishments only.

*Section 2.* — The following shall be exempt from Turnover (I.G.E.) Tax during the period up to 31 December 1958 :

- (a) All materials used in the construction, alteration and enlargement of industrial establishments within the Zaule Industrial Port.
- (b) All machinery destined for permanent installation in the industrial establishments specified in (a) hereof.

*Section 3.* — The Registry Tax and the Tax on inscription in the Land Registers (Tassa di trascrizione ipotecaria) relating to the first transfers of property within the Zaule Industrial Port (either by expropriation or by purchase) for the purpose of establishing new industries is hereby fixed at the sum of five hundred Lire for the period up to 31 December 1948.

### ARTICLE III

#### EXPROPRIATIONS

The expropriations of buildings, areas and other private property, necessary for the development of the Zaule Industrial Port, shall be made in accordance with the provisions of the Law No. 2359 of 25 June 1865, as amended, but always excluding any improvements or increased value of the land property etc. which has resulted from or may result from the works undertaken by or on the instructions of the Department of Public Services (formerly the Department of Public Works).

### ARTICLE IV

#### COORDINATING BODY FOR THE DEVELOPMENT OF THE ZAULE INDUSTRIAL PORT OF TRIESTE

The coordination and administration of the Zaule Industrial Port of Trieste within the limits delineated in the plan Annex „A“, shall be vested in a public body to be created and organized in accordance with a further order of the Allied Military Government, Free Territory of Trieste, British-United States Zone.

### ARTICLE V

#### EFFECTIVE DATE

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

Dated at TRIESTE, this 12th day of May 1949.

**RIDGELY GAITHER**

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

Ref.: LJ/A/49/54

## Order No. 103

#### ZAULE INDUSTRIAL PORT — DECLARATION OF PUBLIC UTILITY

*WHEREAS* the works necessary for the development of the Zaule Industrial Port, as delineated on the plan marked Annex „A“ to Order No. 102 dated the 12th day of May 1949, are deemed to be of urgent necessity and of public utility and interest,

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

## ORDER :

### ARTICLE I

All works necessary for the development of the Zaule Industrial Port, as delineated on the plan marked Annex „A“ attached to Order No. 102 dated the 12th day of May 1949, are hereby declared to be of urgent necessity and of public utility and interest.

### ARTICLE II

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

Dated at TRIESTE, this 12th day of May 1949.

**RIDGELY GAITHER**

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

Ref.: LD/A/49/55

---

## Order No. 104

### COORDINATING BODY FOR THE DEVELOPMENT OF THE ZAULE INDUSTRIAL PORT

WHEREAS order No. 102 dated 12 May 1949 makes provision for the coordination, development and administration of the Zaule Industrial Port being vested in a Public Body to be created by Allied Military Government, Free Territory of Trieste, British-United States Zone, and it is necessary to establish such a Public Body,

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

## ORDER :

### ARTICLE I

#### ESTABLISHMENT OF A COORDINATING BODY FOR DEVELOPMENT OF THE ZAULE INDUSTRIAL PORT

*Section 1.* — A public body to be known as the „Ente del Porto Industriale di Zaule“ (hereinafter referred to as the „Ente“) is hereby established, for the purpose of coordinating, developing and administering the Zaule Industrial Port. The „Ente“ will have a duration of 20 years from the date of this Order.

*Section 2.* — The „Ente“ shall have its office or seat in Trieste.



## ARTICLE II

### POWERS AND DUTY OF THE „ENTE“

*Section 1.* — The „Ente“ shall coordinate, develop, operate and administer the Zaule Industrial Port for the purpose of promoting, establishing or creating technically equipped industrial establishments within the Zaule Industrial Port.

*Section 2.* — In carrying out the functions laid down in Section 1 hereof the „Ente“ will have the power to:

- (a) Expropriate lands, buildings and other property within the Zaule Industrial Port either in its own name or in name of industrial applicants.
- (b) Purchase or acquire lands, buildings and other property either in its own name or in name of industrial applicants when expropriation is not considered advisable.
- (c) Arrange for grant „in concession“ of such demesne lands necessary for the development of the Zaule Industrial Port.
- (d) Sell or lease lands, buildings and property to industrial or other applicants, including arranging for grants „in concession“ of demesne lands.
- (e) Prepare projects, lay outs and plans regulating and controlling the development of the Zaule Industrial Port.
- (f) Promote and carry out in conjunction with local or Governmental authorities the development of the Area, by constructing and laying down of docks including sheds, roads, sewers, installing electric power, gas and water services.
- (g) Develop in conjunction with railway authorities all railway facilities considered necessary for the Zaule Industrial Port including the linking up of the Zaule Industrial Port by rail with the railway stations and the Free Port of Trieste, and for that purpose enter into agreements with the railway authorities.
- (h) Enter into agreement or arrangement with the Magazzini Generali for the use of their plant, port railway and other facilities, including staff of the Magazzini Generali if and when available.
- (i) Levy charges or rents for services provided or given, including dock charges, etc., either upon industrial holders or shipping.
- (j) Receive and decide on applications for purchase or lease from industrialists or other applicants for land concessions within the Zaule Industrial Port, in accordance with the regulating plan.
- (k) Manage, maintain and administer moveable and immovable property which it shall accumulate or come into possession in consequence of the development of the Zaule Industrial Port, and keep proper account thereof.
- (l) Enter into contracts (commercial, industrial, banking or financial) necessary for the attainments of its objects.

- (m) Submit half yearly in advance estimates of its expenditure and income to Allied Military Government for approval; and
- (n) do, in general, all acts necessary for the most efficient exploitation, development and running of the Zaule Industrial Port, including the setting up of Committees, when necessary.

*Section 3.* — In selling or leasing the lands, buildings, property, etc. expropriated, acquired or purchased to the industrial applicants preference will always be given to those who prove to be better equipped for the industrial exploitation of the Zaule Industrial Port.

The sale price or rent of the plots of land turned over to private concerns for industrial purposes will be determined by special classification according to the location of the plots, taking into account the ease or otherwise of access and egress, the services laid on including railways etc. and the nature and type of industries being established. The prices and rents will be so calculated as to ensure that the total yield of the separate lots will cover the total outlay incurred to date of the transaction for the development of the sites, the services to be given, including the cost of approach roads, laying of sewers, gas, electricity, railways etc. and any other requirement necessary, including (a) interest at the rate of three per cent per annum on the amounts so expended or invested by the „Ente“, and (b) an adequate share to reimburse the general management expenses.

### ARTICLE III

#### COMPOSITION OF THE „ENTE“

*Section 1.* — The „Ente“ shall be composed of:

- (a) A President to be appointed by Allied Military Government.
- (b) A Board of Directors as provided for in Section 2 of this Article.
- (c) An Executive Director and Secretary to be appointed by the Board of Directors with the approval of Allied Military Government.

*Section 2.* — The members of the Board of Directors shall be selected as follows:

- (a) Three representatives of the Directorate of Finance and Economics, Allied Military Government.
- (b) One representative of the Zone President.
- (c) One representative of the Sovrintendente di Finanza.
- (d) One representative of the Provveditore dei Lavori Pubblici.
- (e) One representative of the Amministrazione Ferroviaria.
- (f) One representative of the Harbour Master.
- (g) One representative of the Commune of Trieste.
- (h) One representative of the Chamber of Commerce.
- (i) One representative of the Magazzini Generali.
- (j) One representative of the Industrialist Association.
- (k) One representative of the Shipowners.
- (l) One representative of organized labour.

The above members of the Board of Directors shall be designated by the relative bodies and shall be appointed by the Allied Military Government. They shall hold office for two years and may be re-appointed to their office. The first Board of Directors shall hold office for the period from the date of their appointment up to 31 December 1950.

A Vice-President shall be appointed by the Board of Directors from among its members.

*Section 3.* — Allied Military Government may, however, withdraw the appointment of the President, any member of the Board of Directors or the Executive Director at any time, appoint a new President and Executive Director and invite the nomination or appointment of new representatives by the appropriate body referred to in Section 2 hereof.

## ARTICLE IV

### QUALIFICATIONS AND RESTRICTIONS ON PRESIDENT AND MEMBERS

*Section 1.* — The President and all members of the Board of Directors, with the exception of the three representatives of Allied Military Government, must reside within the Free Territory of Trieste, British-United States Zone.

*Section 2.* — Neither the President nor any member of the Board of Directors shall :

- (a) be in the pay of the „Ente“ ;
- (b) act as arbiter or surveyor in any legal case in which the „Ente“ may be concerned or engaged ;
- (c) participate as an individual directly or indirectly in any contracts, activities or services in which the „Ente“ has an interest.

## ARTICLE V

### DUTIES OF THE PRESIDENT

The President shall be Chief of the Administration and have authority over all personnel.

He shall hold office for two years and may be re-appointed. He shall :

- (a) Convene and preside over all meetings of the Board of Directors.
- (b) Be the legal representative of the „Ente“ and shall sign all documents concerning juridical and financial arrangements.
- (c) Ensure the execution of all deliberations taken at the meetings of the Board of Directors.
- (d) Maintain liaison with Allied Military Government and be the channel for transmission of all Allied Military Government instructions to the Board of Directors.

## ARTICLE VI

### MEETING OF THE BOARD OF DIRECTORS

*Section 1. — (a)* The Board of Directors shall assemble and hold its first meeting within 21 days from the date of the publication of this Order.

*(b)* After the first meeting the Board of Directors will assemble once in every two months.

*(c)* The President may at any time convene an extraordinary meeting either on his own initiative or following on a request by the Auditors hereinafter specified or following a request by at least four of the members of the Board of Directors.

*Section 2. —* Notices convening extraordinary meetings shall be sent through the Registered Post at least eight days before the date of the meeting, and must contain the Agenda showing the matters to be discussed or deliberated upon.

*Section 3. —* Deliberations will be taken by a majority of votes ~~id est~~ one half of the Board of Directors, plus one.

Deliberations will not be taken on matters not on the Agenda unless all members present are unanimously agreed to deliberate on same.

*Section 4. —* The deliberations of the Board of Directors will become effective as and when approved by Allied Military Government. For this purpose the President or Executive Director will within ten days of the meetings send a copy of the deliberations to Allied Military Government.

## ARTICLE VII

### AUDITORS

*Section 1. — (a)* Allied Military Government will appoint two Auditors from the Financial Administration to control and advise on the regularity and exactness of the book-keeping, the justification of all expenses and the balance sheet.

*(b)* The Auditors will advise on the system of book-keeping required for the „Ente“ making provision for Capital and Income receipts and expenditure.

*(c)* The Auditors shall be entitled to examine all documents, registers and Accounts of the „Ente“ and may utilize the Executive Director and Administrative Staff of the „Ente“ on all work necessary for the carrying out of their duties.

*(d)* The Auditors may refuse to approve the Accounts submitted to them but must state their reasons for doing so and will submit same to Allied Military Government within ten days of doing so.

*(e)* The Auditors, jointly or individually, have the right for important reasons to request the convocation of an Extraordinary Meeting of the Board of Directors.

*Section 2. —* A remuneration will be paid to the Auditors to be fixed by the Board of Directors.



## ARTICLE VIII

### GENIO CIVILE

The „Ente“ in conjunction with the Department of Public Services (Office of Public Works) shall through the Genio Civile provide for the carrying out of all works necessary for the development of the Zaule Industrial Port as and when considered advisable and necessary.

## ARTICLE IX

### FINANCIAL

*Section 1.* — The first financial period will end on 30 June 1950. Thereafter each financial year will commence on 1 July and terminate on 30 June in each year.

*Section 2.* — The „Ente“ will prepare and submit half yearly Budgets of its proposed expenditure and its estimated income for the ensuing six months to Allied Military Government for approval or adjustment. The first Budget will be submitted not later than 1 November 1949 and thereafter not later than 1 May and 1 November in each year.

*Section 3.* — With effect from the date of this Order all capital expenditure for works done within the Zaule Industrial Port will be met through the „Ente“ from funds supplied by Allied Military Government and all income received from the Zaule Industrial Port will be collected and accounted for by the „Ente“.

*Section 4.* — All funds advanced by Allied Military Government will be refunded as and when the „Ente“ is in a position to do so as a result of sale or leases or other profits.

*Section 5.* — The funds supplied by Allied Military Government will be earmarked to a special account and will be shown separately in the Balance Sheet.

*Section 6.* — A reserve fund will be created to which will be credited one tenth of the net Revenue ingathered and one tenth of all Capital sums received by the „Ente“ on sale of property or allocations of sites.

*Section 7.* — Interest will run at the rate of two per cent per annum on all sums advanced by Allied Military Government from the date of the advance, until repaid.

*Section 8.* — The „Ente“ shall be permitted during their existence to use, free of charge and Imposta Fabbricati (building tax), all the areas, buildings, gear, machinery and plant belonging to the State.

*Section 9.* — The „Ente“ is not permitted to enter into contracts or engagement nor to create burdens beyond the period of its life and existence, without the authority and permission of Allied Military Government.

*Section 10.* — The „Ente“ in conjunction with Allied Military Government (Departments of Finance, Interior and Public Safety) shall by special Agreement provide for surveillance and general police services within the Zaule Industrial Port as and when this becomes necessary.

*Section 11.* — The „Ente“ will provide for the opening of an Accountants Office and the setting up of a system of accounting for monies received and expended by them, the preparation of a Balance Sheet and the preparation of Budgets.

## ARTICLE X

### ADMINISTRATIVE PROVISIONS

*Section 1.* — The Board of Directors will at its first meeting make arrangements for the drawing up of Administrative Regulations to cover all its activities including meetings minutes, accounting and the engagement and dismissal of personnel required for its administration.

*Section 2.* — With a view to keeping overhead expenses at a minimum the „Ente“ is authorized to enter into Agreement with the Magazzini Generali for the purpose of utilizing their specialists and clerks etc.

## ARTICLE XI

### GENERAL PROVISIONS

Official documents of the „Ente“ may be published at the discretion of the Board of Directors in the Official Gazette. It will be the responsibility of the Board of Directors to determine what documents it desires to be published and the method of publication.

Orders of payment will be signed by the President and the Executive Director of the „Ente“. The President may delegate to the Executive Director power to sign on behalf of the „Ente“ orders of payment relating to special expenses or service branches.

## ARTICLE XII

### LIQUIDATION

*Section 1.* — The „Ente“ may for serious reasons be dissolved and liquidated by Allied Military Government at any time.

*Section 2.* — At the expiring of its duration unless other provisions are made for its continued existence a liquidator shall be appointed to wind up the „Ente“. Any surplus of assets over liabilities will go to the State.

## ARTICLE XIII

### EFFECTIVE DATE

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

Dated at TRIESTE, this 12th day of May 1949.

**RIDGELY GAITHER**

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

Ref.: LD/A/49/56

## Order No. 105

### SUSPENSION OF STATE EXAMINATIONS FOR QUALIFICATION TO PRACTICE THE PROFESSIONS OF ENGINEER AND OF ECONOMY AND COMMERCE

*WHEREAS it is deemed advisable to extend the provision of Order No. 223 dated 6 September 1946, as amended by Order No. 344 (223 A), dated 11 April 1947, to those who have obtained their degree in engineering and in economy and commerce during the academic year 1947-48, 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

The provisions set forth in Order No. 223, dated 6 September 1946, as amended by Order No. 344 (223 A), dated 11 April 1947, concerning the suspension of State examinations for qualification to practice the professions and the issuance of certificates of temporary qualifications to practice such professions, are hereby extended to those who have obtained their degree in engineering and in economy and commerce at the University of Trieste during the examination term of the academic year 1947-48.

##### ARTICLE II

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

Dated at TRIESTE, this 12th day of May 1949.

**RIDGELY GAITHER**

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

Ref.: LD/A/49/114

## Order No. 106

### NEW PROVISIONS CONCERNING THE TURNOVER TAX

*WHEREAS it is deemed advisable to issue new provisions concerning the turnover tax 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 following shall be added to Article III of General Order No. 90 dated 24 January 1947 :

- „l) Canned boiled beef ;
- m) retail sales of beef, mutton, pork and horseflesh, including sausages and unprocessed fats.
- n) **Fertilizers.**
  - 1) 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 ;
  - 2) phosphate fertilizers ; mineral superphosphate ; organic perphosphate with a nitrogen content not exceeding 3% ; Thomas slags ; phosphorites (crushed mineral phosphate) ;
  - 3) 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 air-swept raw sulphur ; ground and also air-swept refined sulphur ; sulphur sublimate ; ground and also air-swept sulphur ore ; the same sulphurs with copper ; refined sulphur in blocks and rolls.“

### ARTICLE II

Article IV of General Order No. 90 (32 A) dated 24 January 1947 is hereby repealed and shall be substituted by the following :

„The turnover tax in respect of commercial transactions relating to the commodities hereinafter specified shall be paid as follows :

*Section 1.* — Commodities liable to a rate of 5% :

- a) sparkling wines ;
- b) alcoholic drinks and aperitifs derived from alcohol ;
- c) cameras with or without lens ;
- d) lenses for cameras ;
- e) films and sensitized plates both for photography and the cinema ;
- f) essence, extracts, waters, powders, excluding those made only from talc and boric acid, pomades, creams, vaseline and toilet enamels, perfumes and cosmetics of any kind ; hair oystuffs, pomades, petroleum, oils, and waters ; perfumed soap, excluding shaving soap ; any other similar substances used for toilet purposes ;
- g) raw or processed hides for the production of furs ; fur confections, excluding those referred to in Section 4 (a) ;
- h) antiques of any kind, curiosities ; ancient books ; objects for collection including stamps, paintings, water-colours, pastels, drawings, original sculptures, dead artists' or authors' engravings ;



- i) gramophones, phonographs, including those which do not work independently ; records, excluding those for teaching ; accordions ; mechanical pianes ;
- l) playing cards ; sets, articles and accessories for games.

*Section 2.* — The gross receipts of restaurants, cafés, bars, tea-rooms, dancing-halls, clubs and the like, including those located in hotels, shall be liable to the following rates :

- a) 8% if the said licensed premises belong to the luxury category ;
- b) 6% if they belong to the first category.

The rates established by this Section shall not apply to receipts from performances, concerts and similar entertainments liable to State duty.

*Section 3.* — Gross receipts of barbers and hairdressers belonging to the luxury category shall be liable to the rate of 6%.

For the purpose of the application of the turnover tax at the rates established by Sections 2 and 3, the classification of licensed premises shall apply as set forth in the said Sections and as made by the appropriate Authorities.

The Authority issuing the licence shall specify the category to which the premises belong.

The rates provided for by Sections 2 and 3 shall also apply to accessory services rendered in such premises.

*Section 4.* — The following products shall be liable to a rate of 8% :

- a) raw or processed hides for the production of furs, and fur manufactures of hermine, Canadian marten, sable, chincilla, vison, beaver, stone marten, kolinski, lynx, otter, sealskin, kamschatka, pekans (fisher), polecat, silver fox, blue fox, petit-gris ;
- b) precious stones, including synthetic and scientific stones, but excluding precious stones for industrial purposes ; natural and cultivated pearls and corals, both raw and manufactured ;
- c) manufactured products of gold and platinum, excluding those produced for industrial and laboratory uses ; any objects partially made of gold or platinum or having ornaments in such metals, including watches with gold or platinum case, but excluding fountain pens with a gold nib only ; products made exclusively of silver or in which this metal constitutes the most important element for pricing.

The same rate shall also apply to the importation of the above specified products from abroad."

### ARTICLE III

The following fourth para shall be added to Section II letter a) of Article V of General Order No. 90 (32 A) dated 24 January 1947 :

"The turnover tax on commercial transactions relating te used books, excluding ancient ones, shall be payable at the rate of 4%."

### ARTICLE IV

Section IV of Article V of General Order No. 90 (32 A) dated 24 January 1947 is hereby repealed and substituted by the following :

#### „IV. MEAT:

- a) the turnover tax on oxen, sheep and pigs trade as established in Article 14 of Law 19 June 1940, No. 762 and in Article 7 of R.D.L. 3 June 1943, No. 452, is hereby fixed at 7% and shall be due only once for all turnovers. This rate shall be inclusive of that due for trading in non-tanned hides (including salted ones), with the exclusion of sheep hides destined for the production of furs, but shall not absorb the tax due on the retail sale of slaughtered meat, sausages and fats;
- b) the tax due on the importation from abroad of beef, mutton and pork, including sausages and unprocessed fats, is hereby fixed at 6% of the value determined in accordance with the provisions of Article 18 of Law 19 June 1940, No. 762. This rate, however, shall not absorb that due for the retail sale;
- c) the tax on the importation of non-tanned ox and sheep hides (including salted ones), with the exclusion of sheep hides destined for the production of furs, shall be due only once at the rate of 5% of the value determined in accordance with para b) hereof and shall be inclusive of the tax due on all subsequent transfers of the said hides.“

#### ARTICLE V

Section V of Article V of General Order No. 90 (32 A) dated 24 January 1947 is hereby repealed and shall be substituted by the following:

#### „V. HORSEFLESH:

- a) the turnover tax of 6% payable once only in respect of horseflesh trade shall be inclusive of the tax due for the purchase of equine cattle within the State for direct and immediate slaughtering by the purchaser, as well as of the tax due in respect of commercial transactions relating to non-tanned hides (including salted ones), but shall not absorb the tax due for the retail sale of slaughtered meat, fats, and sausages;
- b) the tax of 6% payable once only on the importation of horseflesh from abroad, including sausages and unprocessed fats, shall not absorb the tax due for the retail sales of the said products. The importation of non-tanned horse hides from abroad (including salted ones) shall be liable to a single payment of the turnover tax at the rate of 5% of the respective value as determined in conformity with Article 18 of Law 19 June 1940, No. 762, and shall absorb the tax due on subsequent transactions.“

#### ARTICLE VI

*Section I. — a)* For commercial transactions relating to the textile products listed in Table „A“ appended to this Order, the turnover tax shall be due, until 31 December 1949, at the rate of 2% on the taxable turnover. The same rate shall apply to the importation of the same products from abroad;

*b)* if the products (yarns) listed in Table „B“ appended to this Order, are sold within the 31st of December 1949 to manufacturers of textile products directly employing them in their own industry, such sale shall not constitute a taxable turnover.

The relative sale invoices, the issuance of which is compulsory in each case shall be liable to the ordinary stamp duty established by Article 52 of Tariff „A“ appended to R.D. 30 December 1923, No. 3268 as subsequently amended and shall explicitly state that the yarns have been purchased by manufacturers of textile products for direct use in their own industry.

The same exemption shall apply in respect of importation of the said products if directly purchased abroad by manufacturers of textile products for use in their own industry.

*Section 2. — a)* The delivery („conferimento“) by direct producers of agricultural products (including those which have undergone an initial processing) to manipulation or collective sale co-operative societies, or to their „Consorti“ or to similar associations on a co-operative basis — although not regularly constituted — of which they are members, as well as the re-delivery to the associated producers of the product resulting from the manipulation or conversion, shall not constitute a taxable turnover.

The turnover tax shall, however, be due on the sale of the products delivered or of those obtained as a result of their manipulation or processing by the above Bodies.

In the case of deliveries made to legally constituted co-operative societies by the Bodies referred to in first para, as members of such societies, the turnover tax shall not be payable in respect of the products delivered by the said members for sale or manipulation purposes, even if such products have been previously processed by the said Bodies.

The provisions of the first and third paras hereof shall not apply in respect of Bodies to which the agricultural products are sold, instead of delivered („conferiti“) by the respective members.

Paras 2, 3 and 4 of Article 11 of R.D.L. 3 June 1943, No. 452, are hereby repealed.

*b)* Transfers of goods between „Consorti“ of co-operative societies concerned solely with supply transactions and the associated societies shall not constitute a taxable turnover, provided such „Consorti“ are not engaged in industrial activities.

*Section 3. —* The provisions of Article 13, first para, of R.D.L. 3 June 1943, No. 452, concerning the payment of the turnover tax on deliveries of goods made by a producing firm to its own shops for sale to the public shall be applicable even if such shops are operated by the producers through middlemen.

The above provisions shall not apply to laboratories directly communicating with the shop selling the goods to the public, if the producing firm owns only one shop and only one laboratory communicating therewith and the laboratory's products are delivered only to the said shop. In default of any of the above conditions, the provision of the aforesaid Article 13 shall be fully applied.

For the purposes of the payment of the turnover tax, fractions of lira shall be rounded off to a full lira.

## ARTICLE VII

*Section 1. —* Manufacturers, merchants, and shop-keepers, including artisans entered in income tax rolls for a Cat. B. income of not less than Lire 150,000 shall be obliged to open a post-office account current in terms of Article 10 of Law 19 June 1940, No. 762. The amount of the deposit, to be blocked in favour of the Finance Administration and to be paid in opening the post-office account current, is hereby fixed at Lire 20,000.

Holders of post-office account current who are in the conditions set forth in the foregoing para, shall integrate the deposit already made within three months of the effective date of this Order.

*Section 2. —* The turnover tax payable by means of revenue stamps, or, in substitution thereof, through the Postal Accounts Current services, 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 2000 by revenue stamps or by the postal account current, at the tax-payer's option ;
- c) if the said amount exceeds Lire 2000 for each receipt exclusively by means of the Postal Accounts Current 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.

Article 17 of R.D.L. 3 June 1943, No. 452 is hereby repealed.

## ARTICLE VIII

Manufacturers, merchants, and shop-keepers entered in income tax rolls for a Cat. B income of not less than Lire 200,000 are allowed to pay the turnover tax by weekly Account Current payment („postagirol“) in terms of Art. 75 and following Articles of the Regulations approved by R.D. 26 January 1940, No. 10.

Authorizations granted prior to the effective date of this Order are hereby confirmed.

## ARTICLE IX

The granting of delays in payment, in accordance with the provisions of Art. 46 of Law 19 June 1940, No. 762 and of Art. 117 of the Regulations approved by R.D. 26 January 1940, No. 10, shall be within the competence of „Sovrintendenza di Finanza“, if the amount involved does not exceed Lire 300,000 and of the Department of Finance in any other case.

## ARTICLE X

For the purposes of Law 19 June 1940, No. 762, as subsequently amended the turnover tax shall be chargeable in respect of any payments in cash or in kind made in profit-sharing associations or other associations of the same nature (whether legally constituted or not), between the associating and the associated parties, or the parties anyhow adhering to the association, as consideration money, profit-share and the like, even if the right to the relative collection arises at the very moment of the realization of the profits derived from the associative enterprise.

## ARTICLE XI

The parties to a commercial transaction shall be jointly and severally liable for the payment of the turnover tax not previously made, as well as for the surtaxes and fines due under Law 19 June 1940, No. 762 as subsequently amended.

Liability for such payment, however, shall rest exclusively with the party in whose favour an amount has been paid, if the transaction does not relate to an industrial or commercial activity of the party responsible for the payment of the compensations and consideration monies constituting the said amount.

The provisions of the first and second para of Art. 24 of R.D.L. 3 June 1943, No. 452 are hereby amended accordingly.



## ARTICLE XII

One-half of a share of 40% on the fines collected in consequence of violations of the provisions of Law 19 June 1940, No. 762 as subsequently amended, shall be directly paid to the persons who have ascertained the offence, with a maximum of Lire 20,000 for each violation and for each person, excluding violations ascertained in the respective offices by employees and officials of the various Civil Administrations; the remainder shall be appropriated in the case of violations detected by the Fiscal Police, to its „Welfare Fund“, and if the violations have been ascertained by civil employees or officials, to the Insurance Fund of the Administration to whom they belong.

The last para of Art. 48 of Law 19 June 1940, No. 762, is hereby amended accordingly.

## ARTICLE XIII

The provisions of Art. XI, para *d*), of General Order No. 90 (32 A) dated 24 January 1947 are hereby repealed and substituted by the following:

„*d*) If the tax-payer does not intend to come to a compromise agreement with the Tax Office for the purpose of the final assessment of the turnover, he may, within 30 days of the notification of the assessment, appeal to the Special Section of the District Tax Commission.

If the tax-payer has appealed to the Special Section of the District Tax Commission, the above agreement may also be reached within 90 days after the expiry of the time-limit established for the presentation of the appeal, but anyhow prior to the said Section's decision.“

## ARTICLE XIV

If the tax-payer has failed to appeal to the Special Section of the District Tax Commission or to come to a compromise agreement with the Registry Office within a term of 30 days from the date of notification of the assessment, his right of appeal against such assessment shall be forfeited. However, on the tax-payer's request, to be filed within 30 days of the date of the Registry Office's notification relating to the assessment of the supplementary tax, the Administration is empowered to reduce, giving the reasons therefor in an appropriate decision, the finally assessed turnover when such assessment results to be faulty or erroneous.

The power referred to in the foregoing para shall be exercised by „Sovrintendenza di Finanza“ if the turnover assessed does not exceed Lire 10,000,000, and by the Department of Finance in the other cases.

## ARTICLE XV

The administrative settlement in first instance of any disputes between the Finance Administration and tax-payers, concerning the application of the turnover tax in cases where the tax is paid under lump sum agreement by instalments proportionate to the tax-payer's turnover, shall be within the jurisdiction of Special Section of the District Tax Commission constituted in accordance with the provisions of Art. XVI hereof. Appellate jurisdiction shall be exercised by the Zone Tax Commission established by Art. 12 of General Order No. 90.

The Special Section of the District Tax Commission may, in their decisions, also increase the turnover assessed by the Registry Office.

## ARTICLE XVI

A Special Section attached to the District Tax Commission is hereby established for the settlement in first instance of the disputes referred to in Article XV hereof.

The Section shall consist of a vice-president, 4 full members and two deputy members to be appointed by the Finance Superintendent; the full members and the deputy-members shall be selected exclusively from among citizens paying the turnover tax and residing in Communes located in the jurisdictional territory of the District Tax Commission.

The choice shall be made from a number of persons to be nominated by the Chiefs of the Communal Administrations in the district, equivalent to thrice the number of members to be appointed.

The number of persons to be nominated by each Commune shall be established by the Finance Superintendent in consultation with the Zone President, taking due account of the importance of the various economic activities in the relative districts.

The constitution and functioning of the Section shall be governed by current regulations relating to Administrative Tax Commissions.

All members of the Section shall exercise the same function; in no case shall they represent particular territorial categories' or parties' interests. Their judgment shall exclusively aim at the enforcement of the law on the basis of an objective examination of all the facts, circumstances and elements within their knowledge.

## ARTICLE XVII

Against the assessment made by the Registry Office upon the checking of the declared turnover, the tax-payer may appeal to the Special Section of the District Tax Commission within 30 days of the notification of such assessment.

The appeal, stating the tax-payer's reasons, shall be signed by the latter or by his representative duly provided with a general or special proxy and shall be filed with the Registry Office against receipt.

## ARTICLE XVIII

The tax-payer has a right to appeal from the decision of the Special Section of the District Tax Commission to the Special Section of the Zone Tax Commission established by Art. 12 of General Order No. 90 within 30 days of the date of notification of the decision by the Registry Office.

The appeal, stating the tax-payer's reasons, shall be signed by the latter or by his representative, duly provided with a general or special proxy, and shall be filed with the appropriate Registry Office against receipt.

The appeal involves the provisional assessment of the tax on the basis of the turnover determined by the Special Section of the District Tax Commission and the payment of the same in the manner and within the time-limits established by Art. XIII of General Order No. 90.

The decision of the Special Section of the Zone Tax Commission shall be final.

If the appeal from the decision of the Special Section of the District Tax Commission is not filed within the time-limit established by the first para hereof, the said decision shall become final. The collection of the difference in tax, of the surtax and fine, if any, shall be subject to the provisions of Art. XIII of General Order No. 90.

## ARTICLE XIX

The Registry Office shall notify to the tax-payer the decision of the Special Section of the Zone Tax Commission and shall provide, on the basis of same, for the final assessment of the tax and of the surtax (if any).

If the final tax is equal to, or lower than that resulting from the provisional assessment and the tax-payer has failed to pay the provisional tax in full, the payment by the instalments allowed shall stand after eventual revision of those which have yet to become due.

The payment of the excess in tax which might be due in relation to the provisional assessment, as well as the payment of the surtax, if applicable, shall be made in the manner and within the time-limits established by Art. XIII of General Order No. 90.

If the tax as provisionally assessed exceeds that due on the basis of the final assessment and the tax-payer has fully paid the provisional tax on receipt of the notification of the Special Section of the Zone Tax Commission's decision, the amount paid in excess shall be computed to his favour at the time of the payment of the surtax, if due, or of the tax-instalments relating to subsequent years.

Action for the fine imposed on the tax-payer under the provisions of Article XX hereof shall be as established by the second para of Art. XIII of General Order No. 90.

## ARTICLE XX

The last para of Art. XIV of General Order No. 90 (32 A) dated 24 January 1947 is hereby repealed and substituted by the following :

„The penalties provided for by para b) hereof shall also be applied if the turnover assessed in appeal by the Special Section of the Zone Tax Commission, less one-third, exceeds the amount declared by the tax-payer. The same penalties shall be applied when the decision of the Special Section of the District Tax Commission becomes final in default of the tax-payer's appeal.“

## ARTICLE XXI

The provisions of Articles XV, XVI, XVII, XVIII and XIX of this Order shall be applicable in respect of turnover assessments relating to 1949 or subsequent years.

The provisions of Art. XIV hereof shall also apply to assessments which have become final and in respect of which the supplementary tax has already been notified, if the tax-payer has filed the request provided for by the said Article within 60 days of the effective date of this Order.

## ARTICLE XXII

Pursuant to administrative instructions previously issued, the provisions of this Order shall be effective as from 1 January 1949, with the exception of the provisions of Art. I, para n), of Art. II, Sections 2, 3 and 4, and of Art. VI, Sections 1 and 2, which shall be applicable as from 9 January 1949.

The turnover tax paid after the above dates on the basis of rates higher than those established by this Order may not be refunded.

## ARTICLE XXIII

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

Dated at TRIESTE, this 13th day of May 1949.

**RIDGELY GAUTHER**

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

Ref.: *DD/A/49/82*

**TABELLA DEI PRODOTTI TESSILI SOGGETTI ALL'IMPOSTA SULL' ENTRATA IN BASE  
ALL'ALIQUOTA DEL 2 PER CENTO CON RIFERIMENTO ALLE VOCI DELLA TARIFFA  
DOGANALE**

**Canapa, Lino e Juta**

- 152 — Filati di lino, semplici.
- 153 — Filati di canapa, semplici.
- 154 — Filati di lino e di canapa, ritorti.
- 155 — Filati di juta semplici e ritorti.
- 157 — Filati semplici di lino e di canapa, a lungo taglio e refe.
- 158 — Filati di lino e di canapa, da cucire.
- 160 — Tessuti di lino e di canapa, esclusi quelli pergamoidati.
- 161 — Tessuti di juta.
- 169 — Velluti di 'lino e di ramie'.
- 170 — Velluti di juta, esclusi i tappeti da pavimento, vellutati.
- 172 — Calze.
- 173 — Guanti.
- 174 — Maglie non nominate.

**Cotone**

- 183 — Filati semplici non mercerizzati.
- 184 — Filati ritorti non mercerizzati.
- 185 — Filati mercerizzati.
- 187 — Filati in matassini, in gomitolì su rocchetti o comunque preparati per la vendita al minuto.
- 190 — Tessuti non mercerizzati o fatti con fili non mercerizzati.
- 191 — Tessuti mercerizzati o fatti con fili mercerizzati.
- 200 — Velluti.
- 201 — Calze e calzini.
- 202 — Guanti.
- 203 — Maglie non nominate.
- 210 — Tessuti misti.

**Lana**

- 216 — Filati di pura lana Mohair.
- 217 — Filati di lana, altri.
- 218 — Tessuti di lana.
- 219 — Tessuti di fili di lana stampati in nastro.
- 220 — Tessuti broccati.
- 223 — Tessuti misti di lana e di materia tessile e vegetale.
- 225 — Feltri.
- 226 — Coperte di lana o di borra di lana.
- 228 — Velluti di lana.
- 230 — Calze di lana.
- 231 — Guanti di lana.



- 232 — Maglie non nominate, di lana.
- 233 — Calze miste di lana e di materia tessile vegetale.
- 234 — Guanti misti di lana e di materia tessile vegetale.
- 235 — Maglie non nominate, miste di lana e di materia tessile vegetale.

### S e t a

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

### Fibre artificiali (rayon e simili)

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

ALLEGATO B

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

**Canapa, Lino e Juta.**

- 152 — Filati di lino, semplici.
- 153 — Filati di canapa, semplici.
- 154 — Filati di lino e di canapa, ritorti.
- 155 — Filati di juta semplici e ritorti.
- 157 — Filati semplici di lino e di canapa, a lungo taglio e refe.

**Cotone**

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

**Lana**

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

**Seta.**

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

**Fibre artificiali (rayon e simili)**

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

# Order No. 107

## AMENDMENT TO STATUTE OF „ENTE FIERA CAMPIONARIA INTERNAZIONALE DI TRIESTE“

*WHEREAS it is considered advisable to amend the statute of „Ente Fiera Campionaria Internazionale di Trieste“ approved by Order No. 233, dated 21 May 1948,*

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

### ORDER :

#### ARTICLE I

The last paragraph of Article 7 of the Statute of „Ente Fiera Campionaria Internazionale di Trieste“, approved by Order No. 233, dated 21 May 1948, is hereby cancelled and substituted by the following :

„L'Ente ha un Segretario Generale nominato dal Consiglio Amministrativo“.

#### ARTICLE II

The words „and the General Manager of the „Ente“ shall be appointed“ in Article I, Section 2 of Order No. 233, dated 21 May 1948, are hereby cancelled and substituted by the following : „shall be appointed“.

#### ARTICLE III

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

Dated at TRIESTE, this 17th day of May 1949.

**RIDGELY GAITHER**

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

*Ref. : LD/A/49/111*

# Administrative Order No. 23

## AUTHORITY TO CHANGE THE SURNAME

WHEREAS Miss JANDERKO Maria born at Trieste on 7 March 1923, resident at Trieste, Via Cristoforo Colombo 3, has complied with the law provisions required to obtain the change of her surname into that of JANDERCO, according to the authority granted to her by Director of Legal Affairs on 26 December 1948, and

WHEREAS said person has now made application in order that the requested change of surname be effected, and

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

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

### O R D E R :

1. — The surname of the person concerned „JANDERKO“ is hereby changed into „JANDERCO“.
2. — The applicant will provide for the inscription of this Order in the proper register of births and the annotation at foot of the deed itself, according to the existing law.
3. — This Order shall take effect on the date it is signed by me.

Dated at TRIESTE, this 10th day of May 1949.

**VONNA F. BURGER**

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. LD/B/49/23

# Administrative Order No. 24

## AUTHORITY TO CHANGE THE SURNAME

WHEREAS Mr. HRESZAK Salvino born at Trieste on 28 March 1903, resident at Trieste, Via Porta 17, has complied with the law provisions required to obtain the change of his surname into that of GHERSIACH, according to the authority granted to him by Director of Legal Affairs on 23 September 1948, and

WHEREAS said person has now made application in order that the requested change of surname be effected, and

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

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



**O R D E R :**

1. — The surname of the person concerned „HRESZAK“ is hereby changed into „GHER-SIACH“.

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

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

Dated at TRIESTE, this 10th day of May 1949.

**VONNA F. BURGER**

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/23

---

**Administrative Order No. 25**

**APPOINTMENT OF NEW COMMITTEE MEMBERS TO „OPERA ORFANI DI GUERRA“  
TRIESTE — AMENDMENT TO ORDER No. 345**

*WHEREAS Article No. 14 of the Law of 26 July 1929 No. 1397 provides for the appointment of three members to the Provincial Committee of „Opera Orfani di Guerra“ for a two years term of office, and*

*WHEREAS the appointed members have already served a two years term of office under Order No. 345 dated 29 March 1947, and it is necessary to make new appointments in accordance with the Zone President's proposals,*

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

**O R D E R :**

**ARTICLE I**

**AMENDMENT TO ORDER No. 345**

Article II of Order No. 345 dated 29 March 1947 is hereby substituted by the following :

**„ARTICLE II**

**„COMPOSITION OF THE COMMITTEE**

The Committee shall be composed of the following persons :

- 1) Marcello ZUCCOLIN, President ;
- 2) Dr. Ferruccio POLACCO, Vice-President ;
- 3) Rag. Luigi TAMARO, Member ;

- 4) Dr. Francesco LOCUCO, Tutelar Judge, Member ;
- 5) Dr. Giovanni LIUZZI, Delegate of Schools Supervisor in Trieste, Member ;
- 6) Col. Manfredo MANFREDI, Managing Director of „Opera Nazionale per gli Invalidi di Guerra in Trieste“, Member ;
- 7) Mrs. Letizia SVEVO FONDA SAVIO, „Associazione Famiglie Caduti in Guerra“ Commissioner in Trieste, Member ;
- 8) Umberto TOMMASINI, „Mutilati“ Association Commissioner in Trieste, Member ;
- 9) Oreste FAMA' „Combattenti“ Association Commissioner in Trieste, Member ;
- 10) Prof. Paolo JACCHIA, „O.N.M.I.“ Commissioner in Trieste, Member.“

## ARTICLE II

### EFFECTIVE DATE

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

Dated at TRIESTE, this 11th day of May 1949.

**VONNA F. BURGER**

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/26

## Administrative Order No. 26

### AUTHORITY GRANTED TO „CHIESA CATTEDRALE DI SAN GIUSTO“ OF TRIESTE TO ACCEPT AN INHERITANCE

*WHEREAS the „Chiesa Cattedrale di San Giusto“ of Trieste have made application to the Allied Military Government for authority to accept the inheritance made to such church by the holograph will and testament of Mons. Dott. Guido Galvani dated 6 June 1948, opened and published on 3 December 1948, by Notary Dr. Ezio Galante conform to Notarial Act. Rep. No. 2545, 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, VONNA F. BURGER, Colonel, F. A., Executive Director to Director General, Civil Affairs,*

### O R D E R :

1. — Authority is hereby granted to the „Chiesa Cattedrale di San Giusto“ to accept the inheritance made to such church by the holograph will and testament of Mons. Guido Galvani dated 6 June 1948, opened and published on 3 December 1948, by Notary Dr. Ezio Galante, Notarial Act Rep. No. 2545, in Trieste,

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

Dated at TRIESTE, this 11th day of May 1949.

**VONNA F. BURGER**

Colonel, F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/24

## Administrative Order No. 27

### APPOINTMENT OF THE PRESIDENT AND OF THE VICE-PRESIDENTS OF PROVISIONAL CONSULTATIVE COMMITTEE OF THE „ISTITUTO NAZIONALE PER L' ASSICURAZIONE CONTRO LE MALATTIE“

WHEREAS it is deemed necessary to appoint the President and Vice-Presidents of the Provisional Consultative Committee of the „Istituto Nazionale per l'Assicurazione contro le Malattie“, as set up in terms of Article III, Section 2 of Trieste Area Order No. 51, dated 14 January 1947,

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

#### O R D E R :

1. — The following persons, Members of the Provisional Consultative Committee of the „Istituto Nazionale per l'Assicurazione contro le Malattie“ are hereby appointed President and vice-Presidents of the Committee as hereunder specified, with effect as from 23 April 1949 :

Dott. Giuseppe FILIPPINI — President

Avv. Livio ZAY — Vice-President

Sig. Gianni GIURICIN — Vice-President

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

Dated at TRIESTE, this 16th day of May 1949.

VONNA F. BURGER

Colonel F. A.

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/49/27

## Notice No. 13

### MINIMUM WAGES FOR PERSONNEL EMPLOYED WITH CIVIL ENGINEERS, ARCHITECTS SURVEYORS AND INDUSTRIAL EXPERTS

Notice is hereby given that the Minimum Wage Board established pursuant to Order No. 63 dated 1 December 1947, has issued, in respect of personnel employed with civil engineers, architects, surveyors and industrial experts, the following award :

#### „L O D O

#### ARTICOLO UNICO

Il lodo arbitrale pronunciato in data 29 maggio 1948 e pubblicato nella Gazzetta Ufficiale del Governo Militare Alleato No. 28 del 21 giugno 1948 è prorogato fino al 30 giugno 1949.

Letto, confermato e sottoscritto

*Il Presidente*; f.to Walter LEVITUS

*I membri del*

*Collegio*; f.to Dott. Livio NOVELLI  
Guido BORZAGHINI  
Ing. Sergio CUMIN  
Arch. Mario RUTTER

*I Consulenti*

*Tecnici*; f.to Giovanni POLI  
Ruggero TIRONI

Department of Labor

Approved 4 May 1949

Sgd.: LIONEL H. BAILEY

Capt. Inf. “

Dated at TRIESTE, this 12th day of May 1949.

**R. G. HUMPHREY**

Lt. Col F. A.

Chief, Department of Labor

Ref.: LD/C/49/13

## Notice No. 14

### MINIMUM COMPENSATION FOR PERSONNEL EMPLOYED WITH NOTARIAL OFFICES

*NOTICE is hereby given that the minimum Wage Board established pursuant to Order No. 63 dated 1 December 1947, has issued, in respect of personnel employed with Notarial Offices, the following award:*

#### „ARTICOLO UNICO

Il lodo arbitrale pronunciato in data 26 Aprile 1948 e pubblicato nella Gazzetta Ufficiale del Governo Militare Alleato No. 25 del 21 Maggio 1948 è prorogato fino al 30 Giugno 1949.

Letto, confermato e sottoscritto.

*Il Presidente*; Avv. Walter LEVITUS

*I Componenti* Dr. Livio NOVELLI  
Sig. Guido BORZAGHINI  
Dr. Mario FROGLIA  
Dr. Ezio Galante

*I Consulenti tecnici*; Sig. Giovanni POLI  
Dr. Nicolo' PASE

TRIESTE, 25 Aprile 1949.

Department of Labor

Approved 10 May 1949

Signed: LIONEL H. BAILEY

Capt. Inf. “

Dated at TRIESTE, this 16th day of May 1949.

**R. G. HUMPHREY**

Lt. Col. F. A.

Chief, Department of Labor

Ref.: LD/C/49/14



## Errata - corrigenda

(**ORDER No. 93** — **Extension of time-limit for the bottling of pure spirit destined for retail sale** — published in Gazette No. 13 dated 11 May 1949, page 251)

Article I of the above mentioned Order is hereby cancelled and substituted as follows :

„The time-limit established by the first para of Article XXIII of Order No. 22 dated January 29, 1949, is hereby extended to **31 May 1949.**“

---

## Errata - corrigenda

Article V, subsection 3 of Order No. 76 — **Rules for the Importation under the European Recovery Programme of Goods and Services for the British-United States Zone, Free Territory of Trieste** — published in the Official Gazette Vol. II No. 11 of 21 April 1949 is amended as follows :

„The appointed bank shall give instructions to the bank in the U.S.A. to effect the payment in favour of the supplier, on condition that the latter delivers the documents indicated by Ufficio Italiano dei Cambi in the notification and to communicate to **HQ Allied Military Government, British-United States Zone, Free Territory of Trieste, Department of Finance**, the date of the credit and the amount utilized.“

# CONTENTS

Order	page
No. 102 Development of the Zaule Industrial Port-Fiscal provisions and others . . . .	265
No. 103 Zaule Industrial Port-Declaration of public utility . . . . .	266
No. 104 Coordinating body for the development of the Zaule Industrial Port. . . . .	267
No. 105 Suspension of State examinations for qualification to practice the professions of engineer and of economy and commerce . . . . .	274
No. 106 New provisions concerning the turnover tax . . . . .	274
No. 107 Amendment to statute of „Ente Fiera Campionaria Internazionale di Trieste“	286
<b>Administrative Order</b>	
No. 23 Authority to change the surname . . . . .	287
No. 24 Authority to change the surname . . . . .	287
No. 25 Appointment of new Committees members to „Opera Orfani di Guerra“ Trieste — Amendment to Order No. 345 . . . . .	288
No. 26 Authority granted to „Chiesa Cattedrale di San Giusto“ of Trieste to accept an inheritance . . . . .	289
No. 27 Appointment of the President and of the vice-president of provisional consul- tative committee of the „Istituto Nazionale per l'Assicurazione contro le Malattie“ . . . . .	290
<b>Notice</b>	
No. 13 Minimum wages for personnel employed with civil engineers, architects, surve- yors and industrial experts . . . . .	290
No. 14 Minimum compensation for personnel employed with notarial offices. . . . .	291
<b>Errata - corripge</b> . . . . .	292