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BRITISH - UNITED STATES ZONE

FREE TERRITORY OF TRIESTE



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# ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

## Order No. 16

### SPECIAL PROVISIONS CONCERNING THE PAYMENT „UNA TANTUM“ OF THE TURNOVER TAX FOR THE YEAR 1954 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

*WHEREAS it is deemed advisable to issue provisions concerning the payment of the turnover tax for the year 1954 in respect of certain categories of receipts, in that part of the Free Territory of Trieste administered by the British-United States Forces (hereinafter referred to as the „Zone“);*

*NOW, THEREFORE, I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,*

#### ORDER:

#### PART FIRST

#### AMENDMENTS TO ORDER No. 52/1953

#### ARTICLE I

The provisions of Parts III through XVIII of Order No. 52, dated 23 March 1953, shall be applicable also for the year 1954 with such amendments as are established by the following Articles.

#### ARTICLE II

The last paragraph of Article XXV is hereby repealed and the following is substituted therefor:

„On retail sales by whomsoever made of fruits, vegetables, flowers, products of fishery, eggs, poultry, rabbits and game, including those made by direct producers in their own stores or mobile places of sale, the tax shall be paid under the provisions in force, regardless of that paid under the special taxation rules established by this Part of the present Order.“

#### ARTICLE III

Article XXVI is hereby repealed and the following is substituted therefor:

„The tax on premiums received by associations for mutual insurance of cattle in respect of cattle insured in 1954 shall be paid at the fixed rate of 15 Lire for each head of cattle registered for insurance in the said year.

The tax shall be paid in cash („in modo virtuale“) to the Registry Office on the basis of the declaration which the said associations are obliged to present by 31 January 1955.“



## ARTICLE IV

The second paragraph of letter a) of Article XXXV is hereby repealed and the following is substituted therefor:

„In respect of products benefitting by particular privileges (exemption from, or reduction in, excise duty) the rate of tax shall be liquidated on the price-list quotation for „privileged merchandise“ („merce agevolata“) or, failing the latter, on the full price-list quotation reduced by the excise duty, where same is not due, and by the turnover tax relative to such duty;“

## ARTICLE V

Letters a) and b) of Article XL are hereby repealed and the following substituted therefor:

- „a) Imported pit fuels: 5.50%  
pit coal and other natural pit fuels,  
even agglomerated; coke;
- b) National pit fuels: 4%  
pit coal and other natural pit fuels,  
even agglomerated.“

## ARTICLE VI

Part XI is hereby repealed and the following is substituted therefor:

### „PART XI

### COD, STOCK-FISH AND HERRINGS

#### „ARTICLE XLIX

The turnover tax for trading in herrings, cod and stockfish, in the stage of manufacture and preparation indicated for each product, shall be paid „una tantum“ at the rates hereinafter specified and shall be liquidated and collected upon clearance by the Customs on the basis of the import value of the products as calculated in accordance with art. 18 of Law 19 June 1940, No. 762:

- Item of Tariff ex-24 — statistics 38 —  
Salted, dried or smoked herrings: 7%;
- Item of Tariff ex-24 — statistics 39 —  
Dried or salted codfish: 7%
- Item of Tariff ex-24 — statistics 40 —  
Stockfish: 9%

#### „ARTICLE L

The tax paid in accordance with the foregoing Article is inclusive of that which would be due on sales of herrings (dried, salted or smoked), cod (dried or salted) and stockfish subsequent to their importation, excluding retail sale, and, so far as herrings are concerned, it also absorbs the tax due on any further sales (excluding retail sale) of stocks held on the effective date of this Order by importers and wholesalers; however, the tax paid on such further sales may not be reimbursed.



The special taxation rules embodied in the foregoing Article shall not apply to herrings, cod and stockfish prepared or put into trade in special packings."

#### ARTICLE VII

The following new paragraph is hereby added between the second and the third paragraphs of Article LVII:

"As far as concerns natural and synthetic methane gas sold by one producer to another producer who purchases it for re-selling, the tax referred to in the first paragraph hereof shall be paid by the purchasing producer upon resale of the product and on the basis of the price quoted to the new purchaser. Invoices relating to the transfers of methane gas between producers, to be compulsorily made out in duplicate, shall be liable to the stamp duty established by art. 24 of Law 19 June 1940, No. 762, as amended, and shall contain the indication that the sale has taken place between producers."

#### ARTICLE VIII

*Section 1.* — The term „January 1953“ contained in the second paragraph of Article LXV is hereby repealed and replaced by the term „January 1954.“

*Section 2.* — The third paragraph of Article LXV is hereby repealed.

#### ARTICLE IX

Article LXVII is hereby repealed and replaced by the following:

"In respect of aerated waters and drinks as well as of ice imported from abroad, the turnover tax shall likewise be payable „*una tantum*“ at the rate of 6% for aerated waters and drinks, and at the rate of 4% for ice, and shall be collected „*in modo virtuale*“ by the Customs on clearance, on the basis of the import value of the product as calculated in accordance with art. 18 of Law 19 June 1940, No. 762."

### PART SECOND

#### AMENDMENTS TO ORDER No. 40/1953

#### ARTICLE X

The provisions of Order No. 40, dated 9 March 1953, shall be applicable also for the year 1954 with such amendments as are established by the following Articles.

#### ARTICLE XI

The following paragraph is hereby added to Article I:

"The tax shall be paid on the basis of the price or value of the wood or plants („*macchiatico*“) per cubic metre in the manner and within the time-limits established by the following Articles."

## ARTICLE XII

Paragraph 2) of Article II is hereby repealed and replaced by the following :

“2) roughly axe-cut beams which, by reason of their nature, are not fit for further working, including fir, larch and pine-wood poles, even injected or impregnated ;“

## ARTICLE XIII

Letter *b*) of Article III is hereby repealed and replaced by the following :

„*b*) to works and manufactured products obtained by employing resinous timber, including „perline“ (boards with groove), larch and fir floor boards manufactured in the Zone, wooden parquets, deals (planed boards prepared for installation), plywood, carved wood („legname operato“), timber for flooring, battens and sawn timber, however obtained, of less than 8 centimetres in width and up to 30 millimetres thick, as well as waste wood, „zoccoli“, tips, chips and „refili“, etc.“

## ARTICLE XIV

Between Article X and Article XI there is hereby added the following :

### „ARTICLE X bis

„Owners of woodland who are not obliged, under Article I, letter *b*), hereof, to pay the tax because they are authorized by the appropriate Authority to do the felling for the purpose of utilizing the wood so obtained for their own direct uses, shall, if, after the felling, they destine for sale part of such wood in the stage of manufacture referred to in Article II hereof, file the declaration prescribed and simultaneously pay the relative tax due within ten days from the sale.

The provision contained in the foregoing paragraph shall also apply to Communes authorized to carry out felling of timber in order to satisfy “civic uses“ („usi civici“) if, after the distribution for such „uses“, they sell the surplus timber in the stage of manufacture referred to in Article II hereof.“

## ARTICLE XV

Article XI is hereby repealed and replaced by the following :

„In respect of resinous timber of foreign origin, the turnover tax shall be due „una tantum“ at the rates hereinafter specified and shall be assessed and collected by the Customs upon clearance on the basis of the import-value of the products involved as calculated in accordance with art. 18 of Law 19 June 1940, No. 762 :

- A) beams and boards of any length : 7%
- B) beams simply squared by axe, not subject, by reason of their nature, to further working, including fir, larch and pine-wood poles, even injected or impregnated : 8%
- C) rough timber, or timber roughly cut by axe, fit for further working : 10%.

The tax paid in accordance with this Article shall be inclusive of that which would be due in respect of any trading transactions effected in the Zone relating to the above mentioned timber.

The term „resinous timber“ shall be understood to mean : larch, pine, fir, pitch pine (American resinous pine), Flander pine (Swedish white and red pine), Silver spruce (fir of the Pacific), Oregon pine or Douglas fir, „pino cirmolo“, also called „cembro“ or „zimbro“, Moscovia pine, Archangelo pine and similar types of resinous plants.

Turnover tax on the importation of resinous timber free of customs duty by firms directly employing it in domestic mining concerns (props) or in the manufacture of chemical and mechanical wood paste, shall be due at the rate of 3%.

Turnover tax for the timber and works, referred to in letters *a*) and *b*) of the foregoing Article III hereof, coming from abroad, shall be due at the normal rate of 3%.

#### ARTICLE XVI

Article XII is hereby repealed.

#### ARTICLE XVII

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to the administrative instructions already issued, shall be operative from 1st January 1954.

Dated at TRIESTE, this 1st day of March 1954.

**H. R. EMERY**

Colonel GS

Chief of Staff

for **T. J. W. WINTERTON**

Major General

Zone Commander

Ref.: LD/A/54/11

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## Order No. 17

### SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

*WHEREAS it is deemed advisable to issue provisions concerning the payment of the turnover tax in respect of certain categories of receipts, in that part of the Free Territory of Trieste administered by the British-United States Forces,*

*NOW, THEREFORE I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General, Zone Commander,*

#### ORDER:

#### PART I

### PAYMENT OF THE TAX UNDER LUMP-SUM AGREEMENT („IN ABBONAMENTO“) BY INSTALMENTS PROPORTIONATE TO THE TURNOVER

#### ARTICLE I

The tax payable by the individuals or firms hereinafter specified shall be paid to the Registry Office under lump-sum agreement („in abbonamento“) and on the basis of the aggre-



gate turnover realized in the year preceding that for which the tax is due as declared by the tax payers, in accordance with the provisions of the following Articles :

- 1) licensed premises ;
- 2) travelling artisans ;
- 3) artisans ;
- 4) owners of taxi-cabs, motor-vehicles for hire, cabs, motor-boats, gondolas and ships engaged in the transport of persons ;
- 5) professional men ;
- 6) stock-brokers and money-changers ;
- 7) forwarding and shipping agents, town agencies of the State Railways, Tourist Offices, river, lake and lagoon navigation agencies, couriers, loading and discharging enterprises ;
- 8) retailers ;
- 9) pedlars.

## ARTICLE II

The special taxation rules laid down in Article I hereof shall apply to the following licensed premises :

- hotels and boarding-houses, for all services rendered excluding board and lodging supplied by private individuals ;
- cafés and bars, including accessories (billiard-rooms, gambling-rooms, etc.) ;
- beer, ice-cream and bottled-liquor shops ;
- wine-shops with Police licence ;
- premises where wine is sold to the public by direct producers duly authorized to do so ;
- grill-rooms, fried-food shops, „pizzeria“ and the like ;
- restaurants, public-houses, taverns, including station-restaurants ;
- pastry-shops (with or without Police licence) for all products on sale ;
- dairies (with or without Police licence) for the sale of their commodities, except milk for consumption off the premises ;
- licensed or non-licensed kiosks selling drinks and food ;
- billiard-rooms not attached to cafés, bars, etc. ;
- bathing establishments ;
- brothels.

The said taxation provisions shall also apply to bars, cafés, etc., attached to retail-shops trading in various commodities. The tax payable by these businesses shall be paid on the aggregate turnover of the business to be declared to the Registry Office by a single comprehensive declaration as laid down in Article XV hereof.

The aforesaid taxation provisions shall further apply to : restaurants, cafés and bars situated within clubs, places of public entertainment, race-grounds, etc. The turnover tax on the other receipts of the said clubs, etc., shall be paid in the usual way as established by existing regulations.

The tax shall be assessed for premises where performances, concerts and other entertainments liable to State duty are given in accordance with the provisions of this Part of the present Order, on the basis of the aggregate turnover of the business, less the receipts derived from the said entertainments for which the tax has been paid together with State duties under articles 47 and 58, last paragraph, of the Regulations issued for the implementation of Law 19 June 1940, No. 762.

## TRAVELLING ARTISANS

### ARTICLE III

Travelling artisans (with or without fixed place of business) selling commodities produced by themselves, regardless of the kind of commodity sold and of the manner in which it is carried (on motor-vehicles, hand or horse-carts, bicycles, on the seller's shoulders or arms, etc.) or rendering particular services to the public (shoe-makers, tinkers, bootblacks, knife-grinders, umbrella-menders, photographers, etc.) shall pay the turnover tax in accordance with the provisions of Article I hereof.

Travelling artisans who, in addition to commodities produced by themselves, sell also goods bought from third parties, shall pay the tax as established by this Part of the present Order on all receipts derived from their activities. Such receipts shall be declared to the Registry Office by a single declaration in accordance with Article XV hereof.

### ARTISANS

### ARTICLE IV

The turnover tax shall be paid in accordance with the provisions of Article I hereof by all artisans rendering retail services to the public regardless of the category to which they belong for the purpose of the Income Tax (barbers, hairdressers, manicurists, chiropodists; tailors, dressmakers; smiths; cart-wrights; shoemakers; tinkers; glass-makers; glaziers; farriers; joiners; gold-smiths and watch-makers for their own repair work-shops; mechanics and managers of engineering works; garages, only for repairs and maintenance of motor-vehicles; photographers; dye-works, laundries, ironing-shops; furriers and milliners, for their own work-shops so far as concerns repairs and works on order; mills, for the grinding of cereals on behalf of third persons; oil-pressing works, for the pressing of olives on behalf of third persons; bakeries, for the baking of bread and other food on behalf of third persons; industries engaged in the threshing and drying of cereals, pressing of fodder and motor-ploughing on behalf of third persons; artisans printing-houses, etc.), both if labour only or if labour and materials are supplied.

Except as provided for by Article XI, last paragraph, and Article III hereof, if the artisans' premises are also used for the direct sale of commodities to the public, the tax shall be paid in accordance with the provisions of this Part on the entire turnover of the business, to be declared to the Registry Office by a single declaration.

The following are excluded from lump-sum agreement („abbonamento“) and shall therefore be liable to the tax in the normal manner:

- a) retail services rendered under a written contract;
- b) retail services deriving from a verbal agreement, to be declared, for the purposes of registration duty, in accordance with art. 2, Appendix B, to R.D.L. 15 November 1937, No. 1924, as subsequently amended and completed;
- c) any processing or repair of goods or products carried out in respect of persons or firms exercising similar activities or relating to goods or products manufactured or traded by the individual or firm requesting such services; in these cases the tax shall be paid on the basis of the invoice covering the services rendered under observance of articles 16 and 17 of the Regulations approved by R.D. 26 January 1940, No. 10.

## PROFESSIONAL MEN

### ARTICLE V

The taxation provisions of Article I hereof shall apply to professional men and to any persons carrying on a profession, whose income may be classified, for the purpose of income tax („ricchezza mobile“) as belonging to Category C/1, even if the person concerned is carrying on another activity as an employee („avvocati“ and „procuratori“, architects, surveyors, civil engineers, private teachers of any branch, including fine arts, chemists, doctors of economics, physicians, notaries public, midwives, „patrocinatori legali“, experts and valuers, accountants, „periti industriali“, technicians in agriculture, veterinaries, licensed sick-attendants, actuaries, etc.).

### TRANSPORT OF PERSONS BY TAXI-CABS OR VEHICLES FOR HIRE

#### ARTICLE VI

For the fiscal purpose referred to in Article I hereof any transport of persons, whether within a city or outside, by any type of motor-vehicles, even if the same are occasionally or accessorially used for the transportation of goods, shall be considered to be „a transport of persons by a taxi or by a hired motor-vehicle“. The tax shall be payable as laid down in Article I hereof on all receipts derived from such activities.

Where motor-vehicles are ordinarily or primarily used for the transport of goods and only occasionally or as a secondary activity for the conveyance of persons, the tax on receipts derived from the transport of persons shall be paid in accordance with the provisions of Article I hereof, whereas the transport of goods shall be liable to the tax payable in the normal manner on the basis of the document prescribed for the transportation of said goods.

The following shall be excluded from the lump-sum agreement („abbonamento“) and shall therefore be subject to the tax in the normal manner:

- a) any receipts derived from transport services rendered under a written contract;
- b) any receipts derived from transport services rendered under a verbal agreement to be declared, for the purposes of registration duty, in accordance with art. 2, Appendix B, to R.D.L. 15 November 1937, No. 1924, as subsequently amended and completed;
- c) any receipts derived from the hiring of motor-vehicles to firms which in their turn carry on a transportation of hiring business.

No amendment is made as regards the provisions of article 46, second paragraph, of the Regulations approved by R.D. 26 January 1940, No. 10, concerning the payment of the tax, at the normal rate, on receipts derived from public transportation by licensed automobile services on fixed routes.

### FORWARDING AGENTS, TOURIST OFFICES, ETC.

#### ARTICLE VII

The payment of the tax as provided for by Article I hereof by the tax-payers specified under (7) of said Article shall not apply to receipts derived from transportation of any kind effected by such tax-payers' own means of conveyance. In this event the tax shall be paid in accordance with law according to the specific nature of the transportation.



## ARTICLE VIII

Any amount advanced by forwarding or shipping agents and State Railway town offices on the customer's account for the payment of taxes, forwarding expenses, insurance, etc., shall not be considered to be taxable receipts and shall not be included, therefore, in the declaration to be filed with the Registry Office under Article XV hereof. However, if the amounts so advanced have become liable to the tax in the course of the business relation between the said agents or offices and the firms in whose favour the receipts have been made, the agent or office concerned shall be obliged to give evidence, by appropriate documents, of payment of the tax due in respect of the transaction made on the customer's account.

The special provisions of the foregoing paragraph shall not apply to forwarding or shipping agents and town offices of State Railways, if they recover the tax by including it in the total amount debited to their client.

## ARTICLE IX

Except as provided for by the last paragraph of this Article, forwarding agents and Tourist Offices issuing tickets for the transportation of passengers by means of conveyance operated by third parties, and collecting the relative fares, shall enter the gross amounts collected from such passengers in the declaration referred to in Article XV hereof, in addition to the other receipts derived from their activities.

The payment by the above forwarding agents and Tourist Offices of the amounts due to the operators of the said means of conveyance shall not be liable to taxation; however, for the purposes of the necessary control by the fiscal authorities concerned, such payment shall in any case result from an appropriate record-book to be submitted to the Registry Office for prior certification; each instalment paid shall be entered into the record-book in chronological order with the indication, for each payment-operation, of the relative date, of the total number of tickets sold and of the corresponding amount paid to the operators of the transportation service.

For transportation tickets valid for authorized public autobus lines or for sea, lake, river and air services, forwarding agents and Tourist Offices shall enter into the declaration referred to in Article XV hereof only such receipts as are derived from this particular activity, while the firms operating such services shall pay the turnover tax in accordance with the provisions of art. 46 second paragraph of the Regulations approved by R.D. 26 January 1940, No. 10, also on receipts derived from the sale of travel tickets through third parties.

## ARTICLE X

Tourist Offices arranging, on their own account, journeys and excursions with or without food, lodging or other services, shall pay the turnover tax on gross receipts derived from such activity in accordance with the provisions of Article I hereof, irrespective of the tax which may be due for the economic transaction concluded for the purpose of carrying out such journeys or excursions.

## SALES TO THE PUBLIC

### ARTICLE XI

Any sales to direct consumers by whomsoever made, including agricultural producers, in shops open to the public, duly licensed for sales to the public, or by pedlars, shall be subject to the taxation provisions of Article I hereof.

The same taxation provisions shall apply to wine sold to the public by direct producers in premises open to the public, for consumption of said premises.

Sales and supplies made under a written contract shall be excluded from the lump-sum agreement („abbonamento“) and the tax be paid in the normal manner.

## ARTICLE XII

Tradesmen, who, in addition to the sale to the public of various goods, carry on one or more of the activities referred to in Article I hereof (bars, cafés and the like, artisan's activities, etc.) shall enter the aggregate turnover of their business into a single comprehensive declaration to be filed with the competent Registry Office in accordance with Article XV hereof.

## ARTICLE XIII

Sales in shops open to the public, made to traders who purchase the goods for the purpose of re-selling them or to industrialists and artisans employing them for the manufacture or repair of other products, shall be excluded from lump-sum agreement („abbonamento“) and the relative tax shall be paid in the normal manner on the basis of the document prescribed. In respect of such sales the relative buyers are obliged to claim from the vendor an invoice or other equivalent document, to be subjected to the tax in the normal manner by the vendor concerned.

However, sales of food-stuffs made by said shops to licensed premises, hospitals, worker's messes, boarding-schools and institutions, etc., shall be included in the lump-sum agreement („abbonamento“) if the license held by the shop is valid solely for the sale of goods to the public.

## ARTICLE XIV

Tradesmen who also sell to the public tax-free products shall enter only such receipts as are derived from the sale of commodities liable to the tax into the declaration to be filed with the Registry Office in terms of Article XV hereof.

If the products sold to the public are subject to different rates of tax, the receipts entered in the above declaration shall be given separately according to the various rates to which said commodities are liable.

## DECLARATION — ASSESSMENT OF THE TAX — PAYMENT

### ARTICLE XV

For the purpose of the assessment of the tax for the year for which same is due, individuals or firms who, under the provisions of this Order, are obliged to pay the tax on the basis of yearly rates proportionate to their turnover, shall file a declaration giving the location of the business, its nature and the aggregate turnover of the preceding year with the Registry Office, not later than the month of February of the same year.

For tax-payers who have started business in the course of the year preceding that for which the tax is due, or who have not carried on business all the year round, only the turnover obtained during the period of actual activity shall be taken as basis for the assessment of the tax for the year preceding that for which the tax is due, whereas for the assessment of the tax for the year for which it is due the turnover shall be calculated for a full year's period.

Tax payers who start business in the course of the year for which the tax is due shall file the declaration referred to in the first paragraph hereof within two months of the commencement of their activity and shall declare therein the turnover which they estimate to achieve during the remaining period of the year; on the basis of the relative amount, the Registry Office shall provisionally assess and collect the tax. Within the month of February of the year following that for which the tax is due, the parties concerned shall declare the turnover actually achieved in the year in which they have started their business activity. The tax for such year shall be finally assessed on the basis of the said turnover.

In case of seasonal activities (threshing and drying of cereals, pressing of fodder and motor-ploughing on behalf of third persons, bathing establishments, olive-pressing on behalf of third persons, etc., as well as licensed premises carrying on their activities under a temporary licence - „licenza temporanea di pubblico esercizio“), tax-payers shall declare within one month of the commencement of their activities the estimate turnover for the season, on the basis of which the Registry Office shall provisionally assess and collect the relative tax. Within one month of the cessation of the seasonal activity, such tax-payers shall file the declaration of the actual turnover achieved during the season and the Office shall assess the final tax on the declared amount.

#### ARTICLE XVI

On the basis of the declarations presented in terms of Article XV hereof, the Registry Office shall assess the tax for the year for which same is due in conformity with the first paragraph of Article X of General Order No. 90, dated 24 January 1947, and shall make the relative entry into its books, notifying it to the tax-payer with the request for payment of the relative amount by instalments and within the time-limits as established by Article XVII hereof.

In the case of tax-payers who are obliged to pay the tax under this Order and who have failed to present the above declaration, the Registry Office shall assess the tax „ex officio“ and shall notify it to the tax-payer, who shall notwithstanding be liable to the penalties established by law.

#### ARTICLE XVII

The tax assessed in accordance with the foregoing Article shall be paid through the postal current-account service. The relative amount shall be paid directly into the postal current-account of the Registry Office in four quarterly instalments falling due on the last day of the months of March, June, September and December of the year for which the tax is due. However, tax-payers holding postal current-accounts may pay the said tax, by the instalments prescribed, and by transferring the relative amounts from their postal current-account to the postal current-account of the Registry Office.

Where the tax does not exceed Lire 2,000, the whole amount shall be paid in a single instalment within the month of March of the year for which the tax is due.

The tax supplement due at the settlement of the dispute following the rectification made by the tax-payer as accepted by the Registry Office, shall be paid within the maximum term of two years by bi-monthly deferred instalments, commencing with the month following that in which said rectification has been accepted by the Office.

The additional tax due by reason of the assessment having become final because of the tax-payer's failure to notify his disagreement, or to do so within the time-limit prescribed, shall be paid within the same period.

The tax and surtax which may be due by reason of a decision of the appropriate Tax Commissions shall be paid in the manner and within the time-limit established by Article XIII of General Order No. 90, dated 24 January 1947.



The tax assessed on the basis of the tax-payer's declaration for the purpose of the assessment of the tax for the year preceding that for which same is due in the cases referred to in the second paragraph of Article XV hereof, shall be paid in two equal instalments falling due on 31 March and 30 June of the year for which the tax is due ; but the supplementary tax due for the same reason following the acceptance of the rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

The tax assessed on the basis of the tax-payer's declaration presented in February of the year following that for which the tax is due, for the purpose of the assessment of the rate payable for the year for which the tax is due, in the case referred in the penultimate paragraph of Article XV hereof, shall be paid in two equal instalments falling due on 31 March and 30 June of the year following that for which the tax is due ; the supplementary tax due for the same reason following the acceptance of the rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

The provisional tax payable by persons carrying on a seasonal business in terms of the last paragraph of Article XV hereof, shall be paid in two equal monthly instalments falling due on the last day of the month in which the declaration has been filed and on the last day of the following month. The supplementary tax assessed in respect of the turnover declared by the tax-payer at the end of the season shall likewise be paid in two equal monthly instalments falling due on the last day of the month in which the declaration of the actual turnover has been filed and on the last day of the following month ; the tax-supplement due from the tax-payer following the acceptance of the rectification shall be paid in the manner and within the time-limits established by the third paragraph of this Article.

When the time-limits for payment established in the foregoing paragraphs expire on a holiday, they shall be automatically extended to the next working day.

## PART II

### PAYMENT OF THE TAX UNDER LUMP-SUM AGREEMENT („ABBONAMENTO“) BY MEANS OF FIXED RATES — POLICE, FIRMS AND FACTORY MESSES AND CANTEENS

#### ARTICLE XVIII

In respect of meals served in economic messes operated by civil and religious welfare Bodies, the turnover tax due for each mess shall be paid at the following fixed rates :

In respect of messes operated in Communes with population	
not exceeding 5.000 inhabitants .....	L. 1,000
from 5.001 up to 50.000 .....	„ 3,000
from 50.001 up to 500.000 .....	„ 6,000

For meals served in firm- or factory-messes, dining halls („refettori“) and restaurants directly operated by the firm or factory, as well as for meals served in messes, dining halls and restaurants operated by any Offices or Bodies, including free education and popular recreation centres, the turnover tax due for each mess shall be paid at the following rates :

In respect of firms and factories, offices, bodies, etc., with a total number of personnel (employees, manual workers, associates, etc.):

up to 50 .....	L. 1,000
from 51 up to 100 .....	„ 2,000
from 101 up to 500 .....	„ 4,000
from 501 up to 1,000 .....	„ 8,000
from 1,001 up to 5,000 .....	„ 12,000
from 5,001 up to 10,000 .....	„ 16,000
over 10,000 .....	„ 20,000

In respect of meals served in messes directly operated by Headquarters of Police Bodies the turnover tax due for each mess shall be paid, according to the average number of participating persons, at the following fixed rates :

	up to	15	.....	L.	800
from	16 up to	50	.....	„	2,000
from	51 up to	100	.....	„	5,000
from	101 up to	500	.....	„	8,000
from	501 up to	1,000	.....	„	12,000
over	1,000		.....	„	15,000

## ARTICLE XIX

In respect of sales and distributions made by canteens directly operated by Police Headquarters, the turnover tax for each canteen may be paid, instead of in accordance with the provisions and terms established by Part I of this Order at the fixed rates hereinafter set forth, in relation to the average number of men belonging to each individual Headquarters :

	up to	15	.....	L.	7,000
from	16 up to	50	.....	„	15,000
from	51 up to	100	.....	„	25,000
from	101 up to	500	.....	„	35,000
from	501 up to	1,000	.....	„	50,000
over	1,000		.....	„	60,000

For sales and distributions made by canteens directly operated by a firm or factory as well as by canteens operated by any Offices or Bodies, including free education and popular recreation centres, the turnover tax payable by each canteen may be paid, instead of in accordance with the provisions and terms established by Part I of this Order, at the following rates :

In respect of firms and factories, Offices, Bodies, etc., with a total number of personnel (employees, manual workers, associates, etc.):

	up to	50	.....	L.	20,000
from	51 up to	100	.....	„	40,000
from	101 up to	500	.....	„	70,000
from	501 up to	1,000	.....	„	120,000
from	1,001 up to	5,000	.....	„	160,000
from	5,001 up to	10,000	.....	„	200,000
over	10,000		.....	„	250,000

## ARTICLE XX

For the purpose of the assessment of the rates of the tax established by Articles XVIII and XIX hereof, the parties concerned shall file with the Registry Office, within February of the year for which the tax is due, a declaration giving the particulars necessary for determining the rate to be applied (name of the Body or Firm, population of the Commune where the mess or canteen is situated, number of personnel employed, etc.).

The tax shall be paid through the postal current-account service directly into the Registry Office Account-Current, or, if the tax-payer holds a postal current-account, by transferring the relative amounts from such postal current-account to the postal current-account of the Registry office. The payment shall be made by two equal instalments falling due on 31 March and 31 July of the year for which the tax is due.

When the time-limits for payment established in the foregoing paragraph expire on a holiday, they shall be automatically extended to the next working day.

## ARTICLE XXI

If the messes and canteens referred to in Articles XVIII and XIX hereof are operated by contractors or if the said, messes and canteens, although directly operated by the Firms, Offices or Bodies to which they belong, serve meals or effect sales or distributions also to persons not in the employment of such Firms, Offices or Bodies, the tax due in respect of the turnover resulting from the operation of the mess or canteen shall be paid in accordance with the provisions of Part I hereof.

The provisions of Article XVIII and XIX hereof shall also not be applicable in respect of messes and canteens operated by any bodies or organizations in any form constituted by the persons who use them ; in such cases the tax shall be paid in accordance with the provisions of Part I hereof.

## PART III

### GENERAL PROVISIONS

## ARTICLE XXII

Notes or invoices made out in respect of trading transactions on which the tax, in accordance with the provisions of this Order, is paid under lump-sum agreement („in abbonamento“), shall be liable to the stamp-duty established by art. 24 of Law 19 June 1940, No. 762, as subsequently amended. If the said documents, however, show separate expenses for transportation, packing and the like, the turnover tax on such expenses shall be paid at the normal rates and in the normal manner.

## ARTICLE XXIII

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to administrative instructions already issued, its provisions shall be operative as from 1 January 1954.

Dated at TRIESTE, this 1st day of March 1954.

**H. R. EMERY**  
Colonel GS  
Chief of Staff  
for **T. J. W. WINTERTON**  
Major General  
Zone Commander

*Ref. : LD/A/54/15*

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## Order No. 18

### AMENDMENTS TO PROVISIONS CONCERNING THE REVISION OF CONTRACT PRICES FOR PUBLIC WORKS

*WHEREAS it is deemed necessary to amend the provisions concerning the revision of contract prices for public works in that part of the Free Territory of Trieste, administered by the British-United States Forces,*



*NOW THEREFORE I, SIR JOHN WINTERTON, KCMG, CB, CBE, Major General,  
Zone Commander,*

**ORDER:**

**ARTICLE I**

The time limit provided for by Section 5, last paragraph, of Article II and by Article III, letters *a)* and *c)*, of Order No. 180 dated 28 May 1948, as amended by Articles III and IV of Order No. 134 dated 27 November 1953 respectively, is hereby extended to 31 March 1954.

**ARTICLE II**

Last paragraph of Article III of Order No. 180/1948, as amended by Article IV of Order No. 134/1953, is hereby repealed and the following is substituted therefor:

„The revision referred to in letters *a)* and *c)* shall be subject to the declaration of consent to the extension to the other contracts provided for in the second paragraph of Section 5 of Article II hereof.“

**ARTICLE III**

This Order shall become effective on the date it is signed by me and its provisions shall be operative as from the same date as those of Order No. 134/1953.

Dated at TRIESTE, this 1st day of March 1954.

**H. R. EMERY**

Colonel GS

Chief of Staff

for **T. J. W. WINTERTON**

Major General

Zone Commander

*Ref. : LD/A/54/25*

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## Notice No. 13

### **SAMPLING SURVEY OF LIVING CONDITIONS OF FAMILIES**

The Census & Survey Office, within the Directorate of Interior, pursuant to the powers contained in Order No. 12, dated 12 February 1953, hereby announces that it has authorized the taking of a sampling survey of living conditions of approximately 5% of the families resident in the Communes of the British-United States Zone of the Free Territory of Trieste.

This survey will be taken on or about 15 March 1954.

The co-operation of families who may be called upon to give particulars is requested.

Dated at TRIESTE, this 23rd day of February 1954.

**Dott. ADOLFO MEMMO**

Director of Interior

*Ref. : LD/C/54/7*

# Errata corrigenda

Notice No. 81 published in Gazette No. 35 dated 21 December 1953, page 491.

The figures „16.445“ and „17.770“ appearing in Article I, fourth and sixth line of the Table, are hereby cancelled and substituted as follows: „16.939“ and „16.770“.

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