

ALLIED MILITARY GOVERNMENT

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FREE TERRITORY OF TRIESTE



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ALLIED MILITARY GOVERNMENT

British - United States Zone - Free Territory of Trieste

Order No. 71

PROVISIONS CONCERNING REVALUATION IN CONSEQUENCE OF MONETARY ADJUSTMENT

WHEREAS it is deemed advisable to issue provisions concerning revaluation in consequence of monetary adjustment, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Commercial undertakings, firms („Società“) - even if not carrying on a commercial activity — and the other bodies obliged to draw up a balance-sheet may proceed, not after making the balance-sheet and inventory for the financial period following that in course on the effective date of this Order, to the revaluation of their assets in consequence of monetary adjustment, on the basis of coefficients not exceeding those given in the Table annexed to this Order, subject to observance of the following provisions.

However, the revaluation of shares may be made even after the term referred to above, but in any event within the financial period following that in which the issuing Company has proceeded to the revaluation of its assets.

The individual assets as valued at the cost or purchase price may be written down for an amount not exceeding such price, multiplied by the coefficients referred to in the first paragraph hereof. In no case may the revaluation exceed the values actually attributed to the individual assets in relation to their importance, productive capacity and actual possibility of economic exploitation in the operation of the enterprise.

When proceeding to the revaluation of the assets the corresponding sinking funds, as deducted from the gross profit, shall also be revalued by applying the coefficients given in the Table annexed to this Order in relation to the time when they were constituted.

So far as concerns assets value on the basis of market-prices or quotations, the revaluation in consequence of monetary adjustment may be made up to the lower of the following prices : that which may be gathered from the market situation or from the respective quotations and the purchase or cost price multiplied by the coefficients referred to in the first paragraph hereof. So far as raw materials and goods are concerned, no amendment is made to the provisions of Article VII of Order No. 169, dated 26 October 1951.

For the revaluation of assets made in accordance with this Article and for the relative depreciation, the Directors and Board of Auditors are obliged to adhere to the provisions of Article III, first and second paragraphs, of Order No. 237, dated 19 August 1948.

ARTICLE II

If the favourable balances derived from monetary revaluation exceed the amount of revaluation of the capital invested by the undertaking, as calculated by applying the co-efficients given in the Table, the surplus shall be included, regardless of its destination, in the taxable income („ricchezza mobile“) if it has been anyhow realized or, even before realization, if it has been distributed or transferred to the capital. The deterioration and wear and tear of plants and other sources of income which have been written off shall also be considered as a realization.

The capital paid by shareholders and the ordinary and extraordinary reserves resulting from the balance-sheet, excluding those constituted for covering specific burdens and liabilities, or in favour of third parties, shall be considered, for the purposes of the foregoing paragraph, as invested capital.

ARTICLE III

Article IV of Order No. 134, dated 28 June 1949, shall cease to apply as from the financial year in course on the effective date of this Order.

The amounts set aside in terms of the said Article, although utilized in accordance with the second paragraph of the Article, shall be deducted from the total depreciation allowed for fiscal purposes.

When filing the declaration relating to the financial period during which the revaluation in consequence of monetary adjustment has been made, the tax-payers concerned shall communicate to the Tax Office the amount of the revaluation of the capital invested as well as the amount of the favourable balances already realized or distributed or transferred to the capital up to the date of such communication.

In subsequent annual declarations tax-payers shall give the amount of the favourable balances realized or transferred to capital in the preceding financial period.

Failure to make the said communication shall be punishable with the fine („ammenda“) established by Article V of Order No. 169, dated 26 October 1951, for failure to reply to the questionnaires submitted by the Tax Office.

The Tax Office is authorized to request the aforesaid data and the relative computations by means of questionnaires in accordance with the above mentioned Article V.

ARTICLE IV

Favourable balances resulting from revaluation in consequence of monetary adjustment, up to the amount of revaluation of the enterprise's capital and of the legal reserve fund, may neither be distributed nor destined to cover administration liabilities (with consequent distribution of profits) if the provisions of Article 2445 of the Civil Code have not been adhered to. They may be destined, however, for constituting or completing the personnel indemnity or dismissal fund, to be set aside in terms of Article 2429 of the Civil Code.

The said balances may also be destined to cover revaluation of foreign debts, although the same may not yet have become due, at the average official rate of exchange of the last half-year preceding the date of the balance-sheet including the said revaluation, less 10 per cent.

The amount of the favourable balances corresponding to the revaluation of the capital and legal reserve fund shall be entered into the balance-sheet separately from the amount in excess of the said revaluation.

ARTICLE V

When the favourable balances derived from revaluation in consequence of monetary adjustment are transferred to capital, the legal reserve fund and any other reserves which may be constituted in compliance with the articles of association („statuto sociale“) shall, at the same time, be increased in the same proportion.

ARTICLE VI

Up to 31 December 1954, the favourable balances derived from the revaluation in consequence of monetary adjustment and resulting from the application of the higher coefficients given in the Table annexed to this Order as compared with the coefficients given by law provisions previously in force may in no case be distributed or transferred to capital for an amount exceeding, for each year of the three-year period 1952 to 1954, 20% of the enterprise's capital.

For the purposes of the foregoing paragraph, increases resulting from the transfer of the favourable balances provided for by this Order shall not be considered as included in the enterprise's capital existing on the date on which the distribution, or the transfer to capital, has been decided.

ARTICLE VII

In case of violation of the provisions of Article I, third paragraph, last part, and last paragraph; of Article IV, first paragraph; and of Article V and VI of this Order, the Director and Auditors shall be liable to a fine („ammenda“) of not less than Lire 30,000 and not exceeding Lire 500,000, without prejudice to the penal provisions of Title XI, Book V, of the Civil Code.

If a fine („ammenda“) is imposed, the Judge may order that the person fined shall not exercise, for a period of not less than one year and not exceeding three years, in any enterprise whatsoever, the managerial functions referred to in Article 2641, second paragraph, of the Civil Code.

ARTICLE VIII

The revaluation coefficients given in the Table annexed to this Order shall be applicable to the assessment of incomes, for the purposes of income tax („ricchezza mobile“), with effect from 1950. The amounts set aside from incomes realized in the said year, as provided for by Article IV of Order No. 134, dated 28 June 1949, shall be included in the normal depreciation.

As from the financial period in course on the effective date of this Order, the revaluation of assets in consequence of monetary adjustment shall not be taken into account for the purposes of the calculation of depreciation quotas which may be deducted from the income, if the said revaluation is not entered in the balance-sheet relating to the financial period in question.

Revaluations in consequence of monetary adjustment which have not been entered in the inventory and balance-sheet in accordance with, and within the terms established by Article I of this Order, shall have no effect either for the calculation of depreciation quotas which may be deducted from the income or for the purpose of the assessment of the gross income or of the losses derived from the realization or loss, total or partial, of the assets.

ARTICLE IX

Article V of General Order No. 86, dated 7 December 1946, and Articles II, first paragraph, and III of Order No. 134, dated 28 June 1949 are hereby repealed.

ARTICLE X

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 as from 18 March 1952.

Dated at TRIESTE, this 28th day of April 1952.

JOHN L. WHITELAW

Brigadier General U. S. Army

Director General, Civil Affairs

Ref. : LD/A/52/54

TABLE ANNEXED TO ORDER No. 71

Year in which the capital has been invested	Monetary revaluation coefficient
1938 (a)	40
1939	38
1940	33
1941	29
1942	26
1943	17
1944 { for capitals invested north of the Gothic line	17
{ for capitals invested south of the Gothic line	8,50
1945	3,60
1946	1,80
1947	1
1948	1
1949	1

(a) For capitals invested before 1938, the monetary adjustment in relation to 1938 shall be calculated in accordance with the provisions of R.D.L. 21 December 1927, No. 2325, as converted into Law 7 June 1928, No. 1453, and of R.D.L. 5 October 1936, No. 1745, as converted into Law 4 January 1937, No. 40.

Order No. 72

PROVISIONS FOR THE COMPILATION OF DIRECT TAX ROLLS RELATING TO THE FIRST HALF-YEAR 1952

WHEREAS it is deemed advisable to issue provisions for the compilation of direct tax rolls relating to the first half-year of 1952, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

As an exception to the provisions of Article XLV of Order No. 169, dated 26 October 1951, for the first half-year of 1952, taxes on income from land-property, on the exploitation of land („redditi agrari“), on incomes from buildings and on Categories A, B and C/1 incomes as due by tax-payers who are not liable to taxation on the basis of a balance-sheet, shall be paid on half the incomes entered or to be entered into the 1951 rolls.

The income super-tax for the first half-year of 1952 shall be paid on half the incomes referred to in the foregoing paragraph at the rate corresponding to the full amount of such incomes.

ARTICLE II

For the first half-year of 1952, Firms („società“) and Bodies which are taxed on the basis of a balance-sheet shall be provisionally entered into the appropriate rolls with half the incomes resulting from the balance-sheets closed in the course of 1950. For the financial period 1952-1953 they shall be provisionally entered with the full amount of the incomes resulting from the aforesaid balance-sheets.

The final adjustment taxation shall be made as follows:

- a) for the first half-year of 1952, on half the incomes as finally assessed on the basis of the balance-sheets closed in the course of 1952;
- b) for the financial period 1952-1953, on the full amount of the incomes as finally assessed on the basis of the balance-sheets closed in the course of the above mentioned financial period.

For the financial period 1953-1954, incomes resulting from the balance-sheets closed during 1951 shall be entered on a provisional basis, and the adjustment taxation shall be calculated on the incomes finally assessed on the basis of the balance-sheets closed in the course of the same financial period.

ARTICLE III

For the first half-year of 1952, income tax on Cat. C/2 incomes shall be paid on a provisional basis on half the incomes finally assessed for 1950. For the financial period 1952-1953 the said tax shall be paid on a provisional basis on the other half of the said incomes.

The final adjustment taxation relating to the aggregate amount of the incomes provisionally entered in terms of the foregoing paragraph shall be made on the basis of the declaration of incomes paid in the course of the calendar year 1952, to be filed in accordance with article 3, first paragraph, of D. L. 30 January 1933, No. 18, and of the rectifications and assessments which may have been proposed by the Administration.

ARTICLE IV

The provisions of Articles I and II shall also apply to the taxes, surtaxes and contributions of any kind referred to in article 3 of Law 16 June 1939, No. 942.

ARTICLE V

For the collection of the taxes relating to the first half-year of 1952 as provided for by the foregoing Articles, the issuance of three instalment rolls is hereby authorized, such instalments to fall due on 10 February, 10 April and 10 June 1952.

ARTICLE VI

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 as from 5 February 1952.

Dated at TRIESTE, this 28th day of April 1952.

JOHN L. WHITELAW

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

Ref.: LD/A/52/55

Order No. 73

MODIFICATIONS TO CERTAIN RATES OF TURNOVER TAX

WHEREAS it is deemed advisable to modify certain rates of turnover tax, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Except as provided for in the following paragraph, the turnover tax payable under lump sum agreement on the basis of the volume of business, in accordance with existing legislation, shall be paid at the rate of one per cent.

So far as the gross turnover realized by the licensed premises referred to in Article II, Section 2, of Order No. 106, dated 13 May 1949, is concerned, the tax shall be paid at the rate of 4 per cent by those classified as de-luxe and of 3 per cent by those belonging to the first category. The rate of 3 per cent shall also be applicable in respect of the gross turnover realized by the artisans („esercenti“) referred to in Section 3 of the same Article.

The turnover tax payable under lump sum agreement on the basis of the volume of business shall be paid at the rate of 4 per cent on sales of the products listed in Article II, Section 4, of Order No. 106, dated 13 May 1949, at the rate of 3 per cent on the sales of the products referred to in Article II, Section 1, of said Order, at the rate of 0.50 per cent on the sales of the products referred to in Article III of Order No. 55, dated 3 April 1950, and at the rate of 2 per cent on the sales of used books as referred to in Article III of Order No. 106, dated 13 May 1949.

The provisions of this Article shall apply with effect from 1 January 1951.

ARTICLE II

Trading transactions relating to the commodities hereunder specified shall be subject to turnover tax at the following rates :

- a) 2 per cent on taxable receipts from the sale of peeled tomatoes, however prepared and preserved ;
- b) 3 per cent on taxable receipts from the sale of coral, whether raw or manufactured ;
- c) 3 per cent on taxable receipts from the sale of raw or however prepared or processed hides used for the manufacture of furs, and on receipts from the sale of fur garments, excluding those listed in Article II, Section 4, of Order No. 106, dated 13 May 1949 and those specified in the penultimate paragraph of this Article ;
- d) 5 per cent on taxable receipts from the sale of gold and platinum watches.

The rate of 8 per cent established by Article II, Section 4, of Order No. 106, dated 13 May 1949, in respect of hides used for the manufacture of furs and of the fur garments listed therein shall also apply to trading transactions relating to raw or however prepared or processed hides used for the production of furs and to fur garments of platinum fox, nutria and caracul.

The same rates as established in the foregoing paragraph shall also apply to the importation of the aforesaid products from abroad.

ARTICLE III

The option referred to in Article XII of General Order No. 32, dated 19 December 1945, concerning the application of the special taxation rules contained therein for the purposes of turnover tax, may also be exercised in respect of receipts derived from trading transactions concerning milk and its by-products, summach leaves, resinous timber, hides used for the manufacture of furs, fur garments, aerated water and drinks, ice and playing cards.

ARTICLE IV

Except as provided for by Article I hereof, 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 as from 14 March 1952.

Dated at TRIESTE, this 28th day of April 1952.

JOHN L. WHITELAW

Brigadier General, U. S. Army

Director General, Civil Affairs

Ref. : LD/A/52/59

Order No. 74

ASSESSMENT OF TAXABLE INCOME FROM BUILDINGS, REDUCTION OF RATES OF TAX AND RELATIVE SURTAXES AND ABOLITION OF THE STATE WAR-CONTRIBUTION

WHEREAS it is deemed advisable to issue provisions for the assessment of the taxable income from buildings, the reduction of rates of tax and the relative surtaxes and the abolition of the State war-contribution, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Until such time as the new „Catasto Edilizio Urbano“ (new urban registration system), referred to in R.D.L. 13 April 1939, No. 652, as amended, comes into force, the taxable income from buildings shall be assessed in accordance with the following provisions:

- a) So far as concerns buildings erected after 29 May 1946, the gross income shall be reduced by one-fourth.

The same rule shall also apply to buildings which, having been destroyed or damaged for more than half as a result of war events, have been re-constructed after the aforesaid date by the owner:

- b) as regards buildings erected and used as originally planned prior to the date specified under letter a) hereof, the gross income less one-fourth shall be reduced by an amount equivalent to $4\frac{1}{2}$ times the taxable income as assessed for 1938 for the purposes of direct taxes. If buildings erected after 31 December 1938 are involved, the taxable income relating to 1938 shall be valued on the basis of a comparison with rents for similar buildings already existing in the said year in the same Commune.

ARTICLE II

The provisions of the foregoing Article shall be operative as from 1951 so far as the assessment of incomes subject to super-tax for the same year is concerned, and as from 1 July 1952 so far as concerns income tax on buildings.

The assessment („liquidazione“) and entry into the 1951 roll of the „imposta fabbricati“ on the same incomes as entered or to be entered into the roll for the tax relating to 1950 in terms of the provisions of Article XLV of Order No. 169, dated 26 October 1951, shall be considered as final.

ARTICLE III

With effect from 1 July 1952, the rate of State duty on incomes from buildings is hereby fixed at 5 per cent.

As from the same date, Communal and Provincial surtaxes on incomes from buildings may be levied at rates not exceeding those resulting from the following table:

For Communes:

Normal limit	L. 3.50%
additional percentage	„ 3.50%
Second limit.....	„ 7 %
further additional percentage	„ 2 %
Third limit	„ 9 %

For Provinces:

Normal limit	L. 7.50%
additional percentage	„ 1.75%
Second limit.....	„ 9.25%
further additional percentage	„ 1.75%
Third limit	„ 11 %

The maximum rate of surtax in favour of the Chamber of Commerce is hereby fixed at Lire 0,055 on every 100 lire of income from buildings.

ARTICLE IV

With effect from 1 January 1952, the State war-contribution on rents free from the restrictions introduced by R.D.L. 12 April 1943, No. 205, is hereby repealed.

ARTICLE V

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

Dated at TRIESTE, this 28th day of April 1952.

JOHN L. WHITELAW
Brigadier General U. S. Army
Director General, Civil Affairs

Ref.: LD/A/52/64

Order No. 75

CONSOLIDATED TEXT OF PROVISIONS CONCERNING THE ANNUAL COMPREHENSIVE INCOME DECLARATION

WHEREAS it is deemed advisable to issue a consolidated text of provisions concerning the annual comprehensive declaration of income, 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, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

Any person, body or firm having income subject to direct taxes is hereby obliged to file every year, a declaration in accordance with the following Articles, although the respective income as already assessed may have undergone no variation.

ARTICLE II

The declaration shall be presented by physical and juridical persons, whether public or private; by firms of any kind; associations in joint account („in partecipazione“); agricultural and collective undertakings; irregular partnerships, jointly liable for payment of the tax; and finally by establishments („fondazioni“) and firms operating for particular purposes of their own and set up by other bodies, although the same may not be incorporated in terms of existing civil legislation, when the relative administration and budget are autonomous from those of the individual or body by whom they have been set up.

ARTICLE III

For minors, incapacitated persons and collective bodies, the declaration shall be filed by the persons who represent them in terms of existing civil legislation.

For associations, bodies and firms which have not been legally incorporated in terms of civil legislation, the declarations shall be filed by the persons who represent them in accordance with existing laws or with the articles of associations („statuto“), or, in default, by the person who is legally or „de facto“ responsible for their administration. In default, all persons constituting the association, body or firm are obliged to present the declaration.

If, under this Article, the declaration must be filed by more than one person, the declaration presented by anyone of them relieves the others.

ARTICLE IV

The declaration may be filed by an agent („mandatario“) of the tax-payer. The power („mandato“) given by the latter must be in writing (which may also consist of a simple letter) and must be attached to the declaration.

If the power is given by a public deed, or is evidenced by a registered or published deed or by a deed deposited with public offices, the agent may enter the particulars of such deed and of the relative registration, publication or deposit into the declaration, save presentation of the deed as and when same is requested by the Tax Office.

ARTICLE V

Income which, in accordance with existing legislation, is taxable through the employer („in via di rivalsa“) shall be declared both by the person who receives it and by the person who pays it. The latter shall attach to the declaration a list of the income-earners, specifying the amounts paid to each of them.

ARTICLE VI

The following shall be exempt from the obligation of filing the declaration :

- a) subordinate workers enjoying only Cat. C/2 incomes, when the total of such incomes does not exceed, for the purposes of the super-tax („imposta complementare sul reddito“), Lire 600.000 ;
- b) any person whose total income, as made up solely by income from land-property („reddito di terreni“) and income from capital invested for the exploitation of land-property („reddito agrario“), and as may be assessed for the purposes of the super-tax, does not exceed Lire 240.000.

Any person whose taxable income has been assessed, for the purposes of the tax on buildings, at less than Lire 150. — for all sources of income owned, shall likewise be exempt from the obligation of filing the declaration provided there is no other income subject to direct taxation.

ARTICLE VII

The declaration shall be dated and signed.

The tax-payer who is unable to sign may have the declaration drawn up by a person of his trust who shall affix thereto his or her signature attesting that the declaration has been made in the presence and at the request of the tax-payer concerned.

The declaration may also be made verbally to the Mayor, the „Procuratore delle imposte“, or their deputies, who shall draw up a record thereof in the tax-payer's presence.

ARTICLE VIII

The declaration shall be filed between 1 January and 31 March (inclusive) of every year.

Joint-stock companies, limited joint-stock companies, limited partnerships, co-operative and insurance societies, credit institutions and saving-banks, the Province and the Communes, the other non-profit-making bodies („enti morali“) obliged to make a yearly balance-sheet, as well as the establishments and firms referred to in the last part of Article II hereof and set up by the said bodies, shall file their declaration, duly accompanied by the balance-sheet or statement of accounts, within three months of their approval.

If the balance-sheet or statement of accounts has not been closed and approved within the time-limit established by existing legislation or by the articles of association („statuto“), the firm or body concerned shall present the declaration within nine months of expiry of the time-limit for their closing.

In cases of absorption or merger of firms or bodies, as provided for by art. 16 of Law 8 June 1936, n. 1231, the declaration, duly accompanied by the final balance-sheet of the dissolved firm or body, shall be filed by the absorbing firm or body, or by that resulting from the merger, within three months of the stipulation or the merger deed.

ARTICLE IX

There shall be only one declaration for all income of the same tax-payer. The declaration shall give, for each individual income, the relative source, the gross amount, the deductible expenses and the net amount as well as, for the purposes of income super-tax, the deductible burdens and the other deductions provided for by the relative law.

ARTICLE X

For buildings, the declaration shall include the income produced in the preceding year. Such income shall be liable to taxation as from the 1st of July of the year in which the declaration has been filed. However, downward or upward variations shall be taken into account for taxation purposes only if the relative amount is at least of one-third, as provided for by Art. 21 of law 26 January 1865, n. 2136, and art. 5 of law 11 August 1870, n. 5784. So far as new buildings are concerned, the declaration shall include the income derived from those which, in the preceding year, have become inhabitable or serviceable for the purpose for which they are intended.

For „redditi mobiliari“ the declaration shall include those earned in the preceding year, for the purposes of taxation as from the 1st of July of the year in which the declaration has been filed. So far as concerns new incomes, the declaration shall include those which have been realized for the first time in the preceding year, for the purposes of taxation as from the day of realization.

It shall be considered as a new income any increase in Cat. A and C/2 incomes which occurred in the year preceding that in which the declaration has been filed.

The declaration shall also include incomes from land-property, as assessed for the preceding year. No amendment to existing legislation is made so far as the valuation of „redditi dominicale dei terreni“ and „redito agrario“ are concerned.

ARTICLE XI

When Cat. B incomes derive from contracts or supplies taxable once only in terms of Art. 8 of Law 8 June 1936, n. 1231, the declaration referred to in the first paragraph of Article VIII shall include the incomes from contracts and supplies performed in the preceding year.

If the contract or supply is not terminated in the year in which it was concluded, the declaration shall include the income relating to that part of the contract or supply carried out in the preceding year, and the relative taxation shall be made on a provisional basis, subject to final adjustment to be made on the basis of the total income, which shall be included in the declaration to be filed between 1 January and 31 March (inclusive) of the year following that on which the final survey or test („collaudo“) has been made (in the case of contracts) or the supply has been completed.

The same provisions shall apply to the declaration of incomes taxable once only and derived from other forms of industrial or commercial activities, when the activity may be considered, for its particular nature, as distinct from the ordinary and continuous activity of the tax-payer.

ARTICLE XII

When Cat. C/1 incomes derive from services rendered, such as in the case of receivers („amministratori giudiziari“), trustees („curatori“), liquidators of firms, arbitrators and similar appointments and the relative taxation is made once only in terms of Article 7 of Law 8 June 1936, n. 1231, the declaration referred to in the first paragraph of Article VIII shall include the incomes derived from the appointments held in the preceding year.

If the appointment has not terminated in the year in which it has been received, the declaration shall include the income relating to the work carried out in the preceding year, the taxation of which shall be made on a provisional basis, subject to final adjustment on the basis of the total income, which shall be included in the declaration to be filed between 1 January and 31 March (inclusive) of the year following that in which the appointment has come to an end.

ARTICLE XIII

In case of liquidation - without continuation of activities - of the firms and bodies referred to in the second paragraph of Article VIII, liquidators shall give the incomes derived from the liquidation in the declaration to be filed not later than 3 months after the balance-sheet has been deposited with „Ufficio del Registro delle Imprese“.

If the liquidation is not completed during the year, the liquidators shall include, in the declaration to be filed within nine months after the closing of each liquidation year, the incomes as resulting from the annual balance-sheet, and the relative taxation shall be made on a provisional basis whenever the liquidation does not last more than five years, except that final adjustment shall be made on the basis of the total income as resulting from the final balance-sheet. Such total income shall be given in the declaration to be filed not later than three months after the said balance-sheet has been deposited with „Ufficio del Registro delle Imprese“.

ARTICLE XIV

In respect of incomes benefiting by a temporary exemption from, or reduction of, the tax, the declaration to be filed between 1 January and 31 March of the year following that in which the right to such privileges has expired shall explicitly refer to such expiry.

In respect of incomes benefiting by an exemption from, or reduction of, the tax subject to certain conditions, the declaration to be filed between 1 January and 31 March of the year in which the said conditions have ceased to apply shall explicitly refer to such cessation.

No amendment is made so far as concerns the obligations imposed by individual fiscal laws for the purpose of the granting of the exemption or reduction.

ARTICLE XV

The declaration shall be filed with the Direct Tax District Office or the Office of the Comune under whose jurisdiction the tax-payer's fiscal domicile is located.

The Tax Office or the Communal Offices shall deliver a receipt — even if not requested to do so — from an appropriate counterfoil-book.

The declaration may also be mailed to the Tax Office by a registered letter with receipt returnable to the sender. The declaration shall be considered to have been presented on the day on which it has been handed over to the Post Office, which shall affix its date-stamp also to the declaration forms.

Proof that the declaration has been actually filed shall be the receipt of the Tax or Communal Office, or the receipt for the registered letter or any other documents delivered by the Postal Administration as proof of the date of forwarding.

No other proof may be adopted in contrast to or as a completion of the evidence furnished by the books („protocolli“), registers and documents of the Offices concerned.

ARTICLE XVI

Physical persons shall have their fiscal domicile in the Commune with the Vital Statistics Office of which they are registered in terms of existing legislation. If residing abroad, their fiscal domicile shall be the Commune of origin.

Foreigners shall have their fiscal domicile in the Commune in which they have taken up their residence in terms of the Civil Code, or their abode („dimora“) since at least one year or, in default, in the Commune where they earn their income. If the income is realized in more than one Commune, the fiscal domicile shall be in the Commune where the highest income is realized.

ARTICLE XVII.

Collective bodies shall have their fiscal domicile in the Commune where they have their registered Office („sede legale“).

Firms, associations and bodies of any kind without a registered Office shall have their fiscal domicile in the Commune where they carry on their principal activity in a continuous way.

ARTICLE XVIII

In particular circumstances, the Department of Finance may authorize the tax-payer to fix his fiscal domicile in a Commune other than that specified in Articles XVI and XVII hereof.

ARTICLE XIX

The declarations shall be progressively numbered and the relative number shall be communicated to the persons filing same. A progressive list of the persons filing the declaration shall be available for public inspection in the District Offices.

ARTICLE XX

In case of failure to present the declaration, incomes as assessed for the preceding year shall continue to be inscribed in the rolls, except that Cat. A, B and C/1 incomes shall be increased by 10%, subject to eventual rectification by the Tax Office.

Failure to present the declaration shall be punishable with a fine („ammenda“) of not less than Lire 5,000 and not exceeding Lire 100,000, subject to reduction by one-third in minor cases and to doubling in serious cases, without prejudice to the other penalties established, in respect of each individual tax, by existing legislation for failure to present the declaration or for the filing of a false declaration in connection with an assessment or rectification „ex officio“.

The said fine shall be doubled on a second offence and trebled in case of further offences.

An abstract of the final decree or judgement of conviction, shall be published free of charge in the Allied Military Government Official Gazette, Edition Bis.

ARTICLE XXI

The Direct Tax District Office may forward to the tax-payer, by registered letter with receipt returnable to the sender, questionnaires relating to the assessment of incomes, with the invitation to return them duly completed and signed within a term of not less than fifteen days.

Any person failing to return the questionnaires within the said term, or returning them incomplete or with false details, shall be liable to a fine („ammenda“) of not less than 2,000 and not more than 50,000 Lire.

ARTICLE XXII

The action of the Finance Administration for the rectification of the incomes given in the declaration presented within the time-limits prescribed or, in case of failure to file the declaration, of those previously assessed, shall be barred („si prescrive“) after 31 December of the third year following that in which the declaration was filed or ought to have been filed.

The action of the Finance Administration for the assessment of incomes not declared by the tax-payers and not subjected to previous assessment shall be barred after 31 December of the fourth year following that in which the declaration should have been filed.

ARTICLE XXIII

Art. 18, second paragraph, and arts. 19, 20, 21 and 24 of D. L. L. 24 August 1945, No. 585, extended to the Zone by General Order No. 51, dated 3 April 1946 as well as arts. 1 to 12 of R. D. 17 September 1931, No. 1608, and any other provision inconsistent with the provisions of this Order, are hereby repealed.

ARTICLE XXIV

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

Dated at TRIESTE, this 29th day of April 1952.

JOHN L. WHITELAW

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

Ref. : LD/A/52/47

Order No. 76

PROVISIONS CONCERNING STATE LABELS

WHEREAS it is deemed advisable to issue provisions concerning State labels, in that part of the Free Territory of Trieste administered by the British-United States Forces,

NOW, THEREFORE, I, JOHN L. WHITELAW, Brigadier General U. S. Army, Director General, Civil Affairs,

ORDER:

ARTICLE I

The Chief, Department of Finance, may, on the ground of motivated application and of appropriate investigations, authorize the „Ufficio Tecnico delle Imposte di Fabbricazione“ to deliver to manufacturing firms the corresponding quantity of new State labels („Contrassegni di Stato“) at a price reduced to one-quarter of the normal cost if the necessity is recognized by said „ufficio“ of substituting State labels regularly applied to containers, or if, for reasons not imputable to the manufacturer, unused labels have suffered deterioration.

ARTICLE II

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

Dated at TRIESTE, this 6th day of May 1952.

JOHN L. WHITE LAW

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

Ref. : LD/A/52/50

Administrative Order No. 25

APPOINTMENT OF DOTT. ZERBONI GIOACCHINO AS ASSESSOR FOR THE „COMMISSARIATO PER LA LIQUIDAZIONE DEGLI USI CIVICI“

WHEREAS it is deemed opportune to appoint pursuant to Art. 28 of the Law 16 June 1927, No. 1766 an assessor for the „Commissariato per la liquidazione degli usi civici“ in that part of the Free Territory of Trieste administered by the British-United States Forces,

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

ORDER:

1. — Dott. Zerboni Gioacchino, Counsellor of the Court of Appeal of Trieste, is hereby appointed, pursuant to Art. 28 of the Law 16 June 1927, No. 1766, assessor for the „Commissariato per la liquidazione degli usi civici“.
2. — This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 1st day of May 1952.

VONNA F. BURGER

Colonel Arty
Executive Director to
Director General, Civil Affairs

Rs. : LD/B/52/24

Administrative Order No. 26

AUTHORITY TO CHANGE THE SURNAME

WHEREAS **BALDASS** *Francesco Luigi* of late *Valentino* and of late *Tofful Sabata*, born in *Crauglio di S. Vito al Torre* on 22 September 1872, residing in *Trieste, Via Timeus No. 4*, has complied with the Law formalities required to obtain the change of his surname and that of his wife *Maria Dellamartina*, into that of „**BALDASSI**“, according to the authority granted to him by the Director of Legal Affairs on 21 December 1951, and

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

WHEREAS the provisions of Title 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 objections have been raised,

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

ORDER:

1. The surname of the interested person **BALDASS** *Francesco Luigi*, is hereby changed into that of „**BALDASSI**“, which change is valid also in respect of his wife *Maria Dellamartina* of late *Domenico*.
2. The applicant will provide for the inscription of this Order in the proper register of births and the annotation at the foot of the deeds themselves, according to the existing Law.
3. This Order shall become effective on the date it is signed by me.

Dated at **TRIESTE**, this 2nd day of May 1952.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs

Ref. : LD/B/52/26

Administrative Order No. 27

AUTHORITY TO CHANGE THE SURNAME

WHEREAS **LEVI-MORTERRA** *Gastone* of late *Vittorio* and of late *Lucia Masiola*, born in *Trieste* on 22 February 1893, residing in *Trieste, Via Carpison 14*, has complied with the Law formalities required to obtain the change of his surname into that of „**MORTERRA**“, according to the authority granted to him by the Director of Legal Affairs on 21 December 1951, and

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

WHEREAS the provisions of Title 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 objections have been raised,

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

ORDER:

1. The surname of the interested person LEVI-MORTERRA Gastone, is hereby changed into that of „MORTERRA“.
2. The applicant will provide for the inscription of this Order in the proper register of births and the annotation at the foot of the deed itself, according to the existing Law.
3. This Order shall become effective on the date it is signed by me.

Dated at TRIESTE, this 2nd day of May 1952.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs.

Ref.: LD/B/52/27

Errata corrigenda

Order No. 114 dated 25 June 1951 and published in Gazette No. 18 dated 1st July 1951, page 372:

In „Order No. 65“ appearing on the second line of Article I should read „Order No. 85.“

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