

ALLIED MILITARY GOVERNMENT

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. 49

PROVISIONS FOR THE SAFETY OF LIFE AT SEA - AMENDMENT TO ORDER No. 33/1952

WHEREAS it is deemed necessary to amend Order No. 33, dated 8 February 1952, concerning provisions for the safety of life at sea, 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

Article II of Order No. 33, dated 8 February 1952, concerning provisions for the safety of life at sea, is hereby cancelled and substituted by the following:

„Law No. 718 of 31 March 1932 is hereby repealed with effect from 19 November 1952“.

ARTICLE II

This Order shall become effective on the date of its publication in the Official Gazette and shall be operative as from the 21 February 1952.

Dated at TRIESTE, this 24th day of March 1952.

JOHN L. WHITELAW

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

Ref.: LD/A/52/49

Order No. 50

SPECIAL PROVISIONS CONCERNING THE PAYMENT OF THE TURNOVER TAX FOR 1952 IN RESPECT OF CERTAIN CATEGORIES OF RECEIPTS

WHEREAS it is deemed advisable to issue special provisions concerning the payment of the turnover tax for 1952 on 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, JOHN L. WHITELAW, Brigadier General U.S. Army, Director General, Civil Affairs,

ORDER:

PART I

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

ARTICLE I

The tax due by the individuals or firms hereinafter specified shall be paid to the appropriate Registry Office under lump-sum agreement („in abbonamento“) and on the basis of the aggregate turnover in 1951 as declared by taxpayers, in accordance with the provisions of the following Articles of this Order:

- (1) licensed premises;
- (2) travelling artisans;
- (3) artisans;
- (4) owners of taxi-cabs, hire motor-vehicles, cabs, motor-boats 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.

LICENSED PREMISES

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;
- cafes and bars, including accessories (billiard-rooms, gambling-rooms, etc.);
- beer, ice-cream and bottled-liquors shops;
- wine-shops with Police license;
- 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 license) for all products on sale;
- dairy-shops (with or without Police license) for the sale of their commodities, except milk for consumption off the premises;
- licensed or non - licensed kiosks selling drinks and eatables;
- billiard-rooms not attached to cafes, bars, etc.;
- bathing establishments;
- brothels.

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

The aforesaid taxation provisions shall further apply to : restaurants, cafes and bars located 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 standing regulations.

For premises where performances, concerts and other entertainments liable to state duty are given, the tax shall be assessed, in accordance with the provisions of this Part of the present Order, on the basis of the aggregate turnover of the business, less receipts derived from the said entertainments for which the tax has been paid together with State duties in terms of 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 sellers' shoulders or arms, etc.) or rendering particular services to the public (shoemakers, 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, are also selling 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 appropriate 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 ; 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 XIII hereof, if the artisan's 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 appropriate Registry Office by a single declaration.

The following shall be excluded from the lump sum agreement („abbonamento“).

- a) retail services rendered under a written contract, for which the tax shall be paid in the normal manner ;
- b) any processing or repair of 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 the 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 HIRE VEHICLES

ARTICLE VI

For the fiscal purposes referred to in Article I hereof any transport of persons, whether urban or extra-urban, made 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 taxi or by a hire 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 transportation 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 transportation 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.

Receipts derived from transportation carried out under a written contract, on which the tax shall be payable in the normal manner, shall be excluded from lump sum agreements („in abbonamento“).

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 on receipts derived from public transportation made 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 for the tax-payers specified under (7) of the said Article shall not apply to receipts derived from transportation (of any kind) effected by such tax-payers' own means of conveyance. In this case the tax shall be paid in terms of law, according to the specified nature of the transportation.

ARTICLE VIII

Any amount advanced by forwarding agents 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 forwarding agents and the firms in whose favour the receipts have occurred, the forwarding agent is obliged to give evidence, by appropriate documents, of the 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 agents who 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 into the declaration referred to in Article XV hereof, in addition to the other receipts derived from their activities, the gross amounts collected from such passengers.

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; for control purposes, however, such payment shall be shown on an appropriate document drawn up in duplicate and liable to the ordinary stamp duty as established by article 52 of Tariff „A“ appended to R.D. 30 December 1923, No. 3268, as subsequently amended.

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 Article 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 inclusion of 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 transactions 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 the sale 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 off the said premises.

Sales and supplies made under a written contract shall be excluded from the lump sum agreements („abbonamento“) and the tax shall 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, cafes and the like, artisan's activities, etc.) shall enter into a single comprehensive declaration, to be filed with the appropriate Registry Office in accordance with Article XV hereof, the aggregate turnover of their business.

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 agreements („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 another equivalent document, to be subjected to the tax in the normal manner by the vendor concerned.

However, sales of food-stuffs made by the said shops to licensed premises, hospitals, workers'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 selling to the public also tax-free products shall enter into the declaration, to be filed with the appropriate Registry Office in terms of Article XV hereof, only such receipts as are derived from the sale of commodities liable to the tax.

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 the said commodities are liable.

DECLARATION — ASSESSMENT OF THE TAX — PAYMENT

ARTICLE XV

Individuals or firms who, under the provisions of this Order, are obliged to pay the tax on the basis of the rate of their turnover, shall file - for the purpose of the assessment of the tax for 1952 - with the appropriate Registry Office and not later than the month of February 1952, a declaration giving the location of the business, its nature and the aggregate turnover in the year 1951.

For tax-payers who have started business in the course of 1951, or anyhow, who have not carried on business all the year-round, only the turnover achieved during the period of actual activity shall be taken as basis for the assessment of the tax for 1951, whereas for the assessment of the tax for 1952, the turnover shall be calculated, in proportion to that of 1951, for a full year's period.

Tax-payers who started business in the course of 1952 shall file the declaration referred to in the first paragraph hereof within two months of the commencement of their activity and shall give in the same 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 1953 the parties concerned shall declare the turnover actually achieved in 1952, on the basis of which the tax for the year 1952 shall be finally assessed.

In case of seasonal activities (threshing and drying of cereals, pressing of fodder, 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 estimated 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 declaration presented in terms of the first paragraph of Article XV hereof, the Registry Office shall assess the tax for 1952 in conformity with Article X of General Order No. 90, dated 24 January 1947, and shall make the relative entry into their books, notifying it to the taxpayer with the request for payment of the relative amount by instalments and within the time-limits established by Article XVII hereof.

In the case of tax-payers who are obliged to pay the tax under a lump sum agreement („abbonamento“) in terms of 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 in any case 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 directly paid into the postal current-account of the appropriate Registry Office in four quarterly instalments falling due on the last day of the months of March, June, September and December 1952.

Where the tax does not exceed Lire 1000, the whole amount shall be paid in a single instalment within the month of March 1952.

The tax supplement due for 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 one year by bi-monthly deferred instalments, running from the month following that in which the said rectification has been accepted by the Office.

The additional tax due by reasons of the assessment having become final because of the tax-payer's failure to make known, or to make known within the time-limit prescribed, his opposition, shall be paid within the same term.

The tax and surtax which may be due by reason of a decision passed by the appropriate Tax Commission shall be paid in the manner and within the time-limits 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 1951 rate in the cases referred to in the second paragraph of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1952; 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 1953 for the purpose of the assessment of the rate for 1952, in the case referred to in the penultimate paragraph of Article XV hereof, shall be paid in two equal instalments on March 31 and June 30, 1953; the supplementary tax due for the same reason following the accepted 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 by 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 payment time-limits established in the foregoing paragraphs expire on a holiday, they shall be automatically extended to the next working day.

PART II

POLICE, FIRMS AND FACTORY MESSES AND CANTEENS

ARTICLE XVIII

In respect of meals served in messes directly operated by Headquarters of Police Bodies (Civil Police, Finance Guard, Administrative Police) and in economic messes operated by civil and religious welfare Bodies, the turnover tax due by each mess shall be paid at the following fixed rates :

In respect of messes operated in Communes with population	
not exceeding 5000 inhabitants	Lire 1000
from 5001 up to 50000	Lire 3000
from 50001 up to 500000	Lire 6000

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 by each mess shall be paid at the following fixed rates :

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

up to 50	Lire 1000
from 51 up to 100	„ 2000
from 101 up to 500	„ 4000
from 501 up to 1000	„ 8000
from 1001 up to 5000	„ 12000
from 5001 up to 10000	„ 16000
over 10000	„ 20000

ARTICLE XIX

In respect of sales and distributions made by canteens directly operated by Headquarters of Police Bodies, the turnover tax due for each canteen shall be paid at the following fixed rates :

In respect of canteens operated in Communes with a population

not exceeding 5000 inhabitants	Lire 2000
from 5001 up to 50000	Lire 5000
from 50001 up to 500000	Lire 10000

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 due for each canteen shall be paid at the following fixed rates :

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

	up to	50	.....	Lire	4000
from	51	up to	100	.....	„ 8000
from	101	up to	500	.....	„ 14000
from	501	up to	1000	.....	„ 24000
from	1001	up to	5000	.....	„ 32000
from	5001	up to	10000	.....	„ 40000
over	10000		.....	„	50000

ARTICLE XX

For the purposes of the assessment of the fixed rates of the tax established by Articles XVIII and XIX hereof, the parties concerned shall file with the appropriate Registry Office within February 1952 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 located, number of workers employed, etc.).

The tax shall be paid through the postal current-account service directly into the Account Current of the Registry Office. If the fixed rate of tax does not exceed Lire 2000, the payment shall be made on or before 31 March 1952 by a single instalment ; if the fixed rate exceeds the said amount, the payment may be made by two equal instalments falling due on 31 March and 31 July 1952.

When the payment time-limits 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 employ 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 Articles XVIII and XIX hereof shall not be applicable in respect of messes and canteens operated by any bodies or organizations whatsoever constituted by the persons who use them. In such cases the tax shall be paid in accordance with the rules established in Part I hereof

PART III

VEGETABLES, FLOWERS, FRUITS, PRODUCTS OF FISHERY, EGGS, POULTRY, RABBITS AND GAME

ARTICLE XXII

Trading in vegetables, flowers, fruits, products of fishery, eggs, poultry, rabbits and game shall be subject to the payment of the turnover tax at the rates and in accordance with the provisions set forth in the following Articles : the payment shall be made *una tantum* at the time of the sale or purchase of the said commodities „for consumption“, by which the following is meant :

- (a) their purchase by retailers, including pedlars, Police, factory and firms messes and the like, and, so far as direct producers are concerned, the transfer from the place of production to their own shops for sale to the public ;
- (b) the purchase by any person or firm who, being engaged in a certain trade or industry (hotels, restaurants, cafes, pastry-shops, boarding-schools, Police, factory and firm messes and the like) directly consumes them for his own trade or industry ;
- (c) the purchase from wholesalers or brokers by private consumers ;
- (d) the purchase by industrialists, for manufacturing or processing purposes ;
- (e) the purchase by wholesalers for manufacturing or processing purposes, including any conservation process altering the physical structure of the goods ;
- (f) the purchase of eggs for hatching by technically equipped firms using them for the production of poultry ;
- (g) the purchase (by anybody) of young fish for breeding and repopulation pools.

ARTICLE XXIII

The commodities subject to the turnover tax as laid down in the foregoing Article are the following :

- fresh flowers, including ornamental leaves and plants ;
- fruits and vegetables in their natural condition or preserved in a natural condition such as pickles and the like, for the purpose of preventing their immediate decay (capers and similar commodities), including peeled dried fruits and dried chestnuts, dried figs, whole or split, but excluding dried vegetables, dried „lupini“, raisins of any quality and commodities preserved or processed in any other way ;
- fresh fish, even if frozen, but not dried, salted or in any way preserved (including canned) ;
- poultry eggs ;
- poultry, rabbits and game, alive or dead.

ARTICLE XXIV

On the commercial transactions provided for in Article XXII hereof the turnover tax shall be paid as follows :

- (1) on transactions referred to under (a), (b), (c), (d), (f) and (g) : at the rate of 3% for fresh flowers, poultry, rabbits and game and at the rate of 2% for vegetables, fruits, products of fishery and eggs. The tax shall be paid by the sellers in the normal terms and manner on the basis of an invoice or other document to be made out each time in duplicate.

If the commodity is purchased from producers in the place of production, the tax shall be paid by the purchaser on the basis of an invoice or of another equivalent document to be made out by him in accordance with article 35 of the Regulations approved by R.D. 26 January 1940, No. 10.

The purchaser, however, may pay the tax also on the basis of an appropriate register into which he shall enter daily the quantities of the products purchased, subdivided according to category with the personal particulars of the vendor and the purchase price; by Monday of every week the partial totals of purchases made on each day of the previous week shall be recapitulated and on the resulting grand total the tax shall be paid in accordance with Article VII of Order No. 106, dated 13 May 1949.

The said register shall be presented, before use, to the appropriate Registry Office for the formalities provided for by Article 112 of the Regulations approved by R.D. 26 January 1940, No. 10.

The turnover tax shall be paid in the manner and within the time-limits specified in the preceding paragraph by the producers for the transfer of products from the place of production to their own shops for sale;

(2) — for transactions referred to under (e): at the rate of 3% to be paid at the time of the sale of the manufactured products by the wholesaler on the basis of the relative document and selling price and in addition to the tax due for their sale. If the manufactured commodities are for exportation, the tax relating to the purchase of the original products shall be due at the rate of 3% on the selling price of such manufactured commodities as shown by the invoice delivered to the foreign purchaser or, in the case provided for by article 21 of Law 19 June 1940, No. 762, to the home exporter.

ARTICLE XXV

The tax paid in accordance with the provisions of the foregoing Article shall absorb the tax which should be paid on commercial transactions, preceding that on which the tax is collected, concerning vegetables, fruits, flowers, fishing products, eggs, poultry, rabbits and game, including the importation of fresh fish (even if frozen), except when the same is directly captured or directly purchased from foreign firms by home industrialists who employ it in their own industries. The said tax, however, shall not absorb that relating to the importation of vegetables, fruits, flowers, eggs, poultry, rabbits and game, and fresh fish (even if frozen) directly captured or directly imported from foreign firms for industrial purposes, in which case the tax shall be collected by the Customs at the rate of 3% (three per cent) on fresh flowers, poultry, rabbits and game and 2% (two per cent) on the other products named.

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 lump sum agreement („abbonamento“) in accordance with the provisions of Part I hereof, regardless of that paid under the special taxation rules established by this Part of the present Order.

PART IV

ASSOCIATIONS FOR MUTUAL CATTLE INSURANCE

ARTICLE XXVI

The tax on premiums received by associations for mutual cattle insurance in respect of cattle insured in 1952 shall be paid at the fixed rate of Lire 15 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 the 31 January 1953.

PART V

BEER

ARTICLE XXVII

On inland produced beer the turnover tax shall be paid *una tantum* by the producer at the rate of 5.50%, under lump sum agreement („in abbonamento“), to the appropriate Registry Office.

The payment shall be made in accordance with the provisions of Titolo XXV of the Regulations approved by R.D. 26 January 1940, No. 10, in relation to the quantities produced in the year and on the basis of the selling price to the wholesalers.

However, the amounts separately debited by the producer to the buyer for transportation, packing expenses and the like, shall be liable to the normal tax payable at the normal rate and in the normal manners.

In respect of foreign beer, the tax shall likewise be paid *una tantum* at the rate of 9% and shall be collected by the Customs „in modo virtuale“ on clearance of the products, and on the basis of the import value calculated as laid down in article 18 of Law 19 June 1940, No. 762.

ARTICLE XXVIII

The tax paid in accordance with the foregoing Article shall be inclusive of that due on all commercial transactions concerning beer, both inland produced and foreign, with the exclusion of sales made by retailers and licensed premises.

PART VI

COFFEE AND COFFEE SUBSTITUTES - TEA AND MATE

ARTICLE XXIX

The turnover tax on the products hereinafter specified shall be paid *una tantum* at the under mentioned rates and shall be assessed and collected by the Customs on clearance of the products, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762 :

A) Coffee (whether raw or roasted) and coffee substitutes: 12%.

Item of Tariff 79 — Coffee ;

Item of Tariff 185 — Coffee substitutes.

B) Tea and Matè: 13%.

Item of Tariff 80 — Tea ;

Item of Tariff 81 — Matè.

The turnover tax on inland produced coffee substitutes shall be paid *una tantum*, at the rate of 9%, by the producer at the time of the sale and on the basis of the total gross price however debited to the buyer and in the normal manner and time-limits.

ARTICLE XXX

The tax paid in conformity with the foregoing Article is inclusive of that due on commercial transactions relating to coffee substitutes made after the sale of the products by the producer and on commercial transactions relating to coffee (whether raw or roasted), to tea, maté, and to coffee substitutes of foreign origin, made after their importation, with the exclusion of sales by retailers and licensed premises.

The roasting and any other processing of coffee on account of third parties are commercial transactions subject to taxation in accordance with standing regulations.

The special taxation rules embodied in the foregoing Article shall also apply to coffee (whether raw or roasted), tea and maté contained in any kind of receptacles or special packing.

In respects of blends of coffee substitutes with roasted colonial coffee or extracts of same, the turnover tax shall be paid at the normal rate and in the normal manner on each transaction, regardless of the tax paid, on the coffee employed in the production of the said blends.

PART VII

FERTILIZERS AND ANTI-CRYPTOGRAM PRODUCTS

ARTICLE XXXI

Trading in the inland-produced fertilizers and anti-cryptogam products specified in Article XXXII hereof, shall be subject to the turnover tax *una tantum* at the rate of 5% and the relative payment shall be made in the normal time-limits and manner, by the producer upon sale of the goods, on the basis of the total gross price however debited to the buyer.

However, if in the invoice the cost of packing is debited separately, the tax in respect of such cost shall be payable at the normal rate.

If the above products are of foreign origin, the tax shall likewise be paid *una tantum* at the rate of 5%, and shall be assessed and collected by the Customs upon clearance of the goods on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE XXXII

The following fertilizers and anti-cryptogam products shall be subject to the *una tantum* payment of the turnover tax under Article XXXI hereof:

FERTILIZERS:

(a) nitrogen fertilizers:

ammonium sulphate: calcium nitrate 13/14 - 15/50%;
ammonium nitrate 15/16 - 20/21 - 33/35%; soda nitrate;
phosphate of bi-ammonium; calcium cyanamide.

(b) phosphate fertilizers:

mineral superphosphate; organic perphosphate with a nitrogen content not exceeding 3%; Thomas slags;
phosphorites (crushed mineral phosphate).

(c) potassium fertilizers:

potassium salt 40/42 - 30/32%; potassium chloride 50/52 - 58/60%; potassium sulphate 48/50%.

ANTI-CRYPTOGRAM PRODUCTS:

copper sulphate ; copper oxychloride and other anti-cryptogram products with a content of copper sulphate of 64% ;
ground and also ventilated raw sulphur ;
ground and also ventilated refined sulphur ;
sulphur sublimate ;
ground and also ventilated sulphur ore ;
the same sulphur with copper.

ARTICLE XXXIII

The tax paid in accordance with Article XXXI hereof is inclusive of the tax due on any transaction, including the retail sale, subsequent to the sale by the manufacturer or to the importation (if the products are of foreign origin).

PART VIII

PETROLEUM PRODUCTS, FUELS AND LUBRICANTS

ARTICLE XXXIV

Trading in the petroleum products, fuels and lubricants hereinafter specified shall be subject to the *una tantum* payment of the turnover tax at the following rates :

(A) MINERAL FUELS OILS: 7.70%.

Item of Tariff 271 statistics 696 - petrol ;
Item of Tariff 271 statistics 697 - mineral turpentine ;
Item of Tariff 271 statistics 698, 699, 700, 701 - kerosene and gas-oil ;
Item of Tariff 271 statistics 693, 695, 706, 708 - natural crude petroleum oils and residues from processing of mineral oils (combustible oils), excluding those destined for processing and those for direct use as fuel in boilers and furnaces.

(B) MINERAL FUEL OILS:

Imported from abroad : 3.50% ;
of domestic production : 4%.

Item of Tariff 271 statistics 692, 704, 705 - natural crude petroleum oils and residues from the processing of mineral oils, to be directly used in boilers and furnaces.

(C) LUBRICATING MINERAL OILS: 9%.

Item of Tariff 271 statistics 702 and 703.

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

ARTICLE XXXV

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

- (a) for mineral fuel oils : on the full price of the bare merchandise as shown by the price-list and established for sale to the public, with the exclusion of any increase or reduction of such price and, so far as petrol for aircraft („benzina avio“) is concerned (Customs Item ex-271) on the average price of Lire 147 per litro.

In respect of products benefiting by particular privileges (exemption from, or reduction in, excise duty) the rate of tax shall be calculated on the price-list quotation for dutiable merchandise as increased by the reduced excise duty which may be due ;

- (b) for mineral lubricating oils ; on the average price of Lire 270 (two hundred and seventy) per kilo.

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

ARTICLE XXXVI

The tax payable under the foregoing Articles shall be paid :

- (a) for fuel and lubricating petroleum products imported from abroad and for those taken from Customs' warehouses : in cash („in modo virtuale“) to the Customs on clearance of the goods ;
- (b) for inland-produced and customs-duty-paid products liable to excise duty, taken from national factories and warehouses : by the person or firm taking the products, directly into the account current of the appropriate Registry Office.

For this purpose, the Excise Technical Offices and the Customs (for warehouses under their control) shall ascertain, before authorizing the delivery of the products, that the turnover tax has been paid at the rates and on the basis of the price established by the foregoing Articles and shall enter the particulars relating to each payment into their books.

ARTICLE XXXVII

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

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

ARTICLE XXXVIII

The rates established by Article XXXIV hereof shall be inclusive of the tax due for any commercial transactions (including retail sale) relating to the products enumerated therein, irrespective of whether such transactions precede or follow the clearance or legitimation of the

goods ; sales made in shops dealing with miscellaneous commodities (grocers' shops, dye-stuffs shops, etc.) shall be excluded, however, from the application of the taxation rules embodied in this Part of the present Order.

The above mentioned rates shall also absorb the turnover tax due in respect of the importation into, or transfer within, the Zone of the following products :

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

ARTICLE XXXIX

The average prices established in Article XXXV hereof may be subjected to revision during the year in case of upward or downward price variations.

PART IX

PIT FUELS

ARTICLE XL

Trading in pit-fuels as hereinafter specified shall be subject to the *una tantum* payment of the turnover tax at the following rates :

(A) IMPORTED PIT FUELS: 5.50%.

Pit coal and other natural pit fuels ; coke.

(B) NATIONAL PIT FUELS: 4%.

Pit coal and other national pit fuels.

The said rates shall be applied as follows :

- (1) In respect of sales made by „Ente Approvvigionamento Carboni“ : on the aggregate price debited to the buyer.

If the fuel is sold by the said „Ente“ subject to payment of the frontier duty by the buyer, the „Ente“ shall apply the tax on the price debited in the invoice, while the buyer shall pay it on the amount of frontier duties together with the latter and upon clearance of the goods ;

- (2) in respect of sales made by national producers : on the aggregate price debited to the buyer ;

- (3) in respect of imports from abroad without intervention of „Ente Approvvigionamento Carboni“ : on the import value as calculated by the Customs in accordance with article 18 of the Law 19 June 1940, No. 762.

In respect of sales made to direct or autonomous Administrations of the Zone by „Ente Approvvigionamento Carboni“ or by national producers, the tax shall be payable on the basis of the normal rate of 3% ; however, on subsequent transfers made by the said Administrations, the tax shall be applied at the rates established under (A) and (B) hereof.

ARTICLE XLI

The tax due in accordance with the foregoing Article shall be paid as follows :

- a) by „Ente Approvvigionamento Carboni“ and by the national producers, at the time of the first sale (regardless of the buyers) on the basis of regular invoices and in the normal manner and time-limits ;
- b) in cash („in modo virtuale“) to the Customs in respect of the amount of frontier duties only, if the sales are made by the „Ente Approvvigionamento Carboni“ subject to payment of Customs duties ;
- c) in cash („in modo virtuale“) to the Customs upon clearance of the goods in respect of imports by whomsoever made without any intervention whatever of „Ente Approvvigionamento Carboni“.

ARTICLE XLII

The comprehensive rates of tax established by the preceding Article XL are inclusive of the tax due in respect of all commercial transactions relating to the products enumerated therein, to coke produced by coke and gas-works and to conglomerate fuels (coal-dust bricks and the like) manufactured from imported or inland produced coal-dust, including retail sales.

Such comprehensive rates shall not absorb the tax relating to the supply of pit-fuels and of the other products referred to in the foregoing paragraph when the vendor undertakes, be it even under a separate contract, to carry out services for the performance of which the supplied fuel is used.

PART X

PROPRIETARY MEDICINES

ARTICLE XLIII

Trading in proprietary medicines considered as such by R.D.L. 7 August 1925, No. 1732, converted into the law 9 January 1927, No. 58, and by the relative Regulations approved by R.D. 3 March 1927, No. 478, shall be subject to the *una tantum* payment of the turnover tax at the rate of 6%. Such payment shall be made, in the normal manner and time-limits by the manufacturer or producer upon the sale of the product, regardless of the purchaser, on the basis of the aggregate selling price. If the medicines are sold to concessionaires, the tax shall be paid at the same rate on the selling price quoted to wholesalers.

If the same products are imported from abroad, the tax shall likewise be paid *una tantum* at the rate of 10% and the relative assessment and collection shall be made by the Customs upon clearance of the goods and on the basis of the import value calculated in accordance with Article 18 of Law 19 June 1940, No. 762.

ARTICLE XLIV

For the purpose of the foregoing Article, any person entrusting other manufacturers with the preparation or processing of proprietary medicines, or performing only the final operations necessary to put the said medicines into trade, shall also be considered to be a manufacturer or producer.

Druggists producing proprietary medicines in work-premises of their own directly connected with their shops shall likewise be considered to be manufacturers.

ARTICLE XLV

Manufacturers of proprietary medicines selling their products to the public in their own drug-stores shall pay the turnover tax referred to in Article XLIII hereof in the normal manner and time-limits, on the basis of the wholesale price and of an accompanying note to be made out in duplicate for each delivery or forwarding of products to their selling shops. Such tax shall be paid in addition to that payable on retail sale under lump sum agreement („in abbonamento“) in conformity with standing regulations.

ARTICLE XLVI

For the purpose of the payment of the turnover tax at the rate established by Article XLIII hereof, druggists producing proprietary medicines in their own work-premises in direct communication with the selling shop, shall, in the said premises, keep an appropriate „production“ stock-book, to be certified before use by the competent Registry Office.

The proprietary medicines produced in the work-premises shall be daily entered in the „entry“ side of the stock-book, with particulars, for each medicine, of the name, series or category number and quantity.

The quantities of such medicines sold by the shop, with the relative wholesale price, shall be entered daily on the „discharge“ side of the book.

By Monday of every week, on the basis of registrations made in the „production“ stock-book, the druggists shall pay in the normal manner (by affixing both sections of the prescribed double stamps to the stock-book, or through the postal current-accounts service) the tax due under Article XLIII hereof in respect of products transferred to, and sold in, the shop in the course of the week ending on the preceding Sunday. Such tax shall be paid in addition to that payable on the retail sale under lump sum agreement („in abbonamento“), in accordance with standing regulations.

For any sales of proprietary medicines to wholesalers or to other drug-stores, the druggists by whom they are produced shall pay the tax established by Article XLIII hereof in the normal manner and within the normal time-limit on the basis of an invoice or other equivalent document, the particulars of which shall be entered on the „discharge“ side of the „production“ stock-book.

ARTICLE XLVII

The tax payable in terms of Article XLIII hereof is inclusive of that due in respect of commercial transactions relating to proprietary medicines made after the sale by the manufacturer (in the case of inland-produced medicines) or after importation (in the case of products of foreign origin), with the exclusion of retail sale.

ARTICLE XLVIII

Subject to the following conditions, the gratuitous delivery of samples of proprietary medicines by manufacturers to physicians shall not be considered to be a taxable transaction :

- a) that the delivery or forwarding of the samples be made together with an accompanying note or list, giving precise details to identify the samples, and in particular the name, series or category numbers and quantity of the products, without any indication, however of their price or value ;
- b) that the label or the outer wrapping of each proprietary medicine bear the inscription : „gratuitous sample for physicians - sale forbidden“.

The non-observance of any of the above conditions shall involve the payment of the turnover tax at the rate established by Article XLIII hereof.

The importation of gratuitous samples of proprietary medicines directly forwarded to physicians by foreign firms shall likewise be exempt from the tax, provided the label or outer wrapping of such samples shall bear the inscription referred to under b) hereof.

PART XI

COD AND STOCK-FISH

ARTICLE XLIX

The turnover tax in respect of cod (dried or salted) and stockfish shall be paid *una tantum* at the rate of 7% on cod and 9% on stockfish and shall be assessed and collected by the Customs on clearance on the basis of the import value of the product as calculated in accordance with Article 18 of Law 19 June 1940, No. 762.

ARTICLE L

The tax paid in accordance with the foregoing Article is inclusive of that due on sales of cod (dried or salted) and stockfish subsequent to their importation, excluding retail sale.

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

PART XII

SUGAR

ARTICLE LI

Except as provided for by Article LIV hereof, the turnover tax on sugar trading shall be paid *una tantum* at the following rates:

- a) 5% on home-produced sugar;
- b) 8.50% on sugar of foreign origin.

ARTICLE LII

The tax due under the foregoing Article shall be paid as follows:

- 1) in respect of home produced sugar: by the producer upon sale of the product to any buyer, on the basis of the aggregate selling price, in the normal manner and within the normal time-limits;
- 2) in respect of sugar of foreign origin: „in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE LIII

The tax paid in accordance with the foregoing Articles is inclusive of that due on sales of sugar subsequent to the sale by the manufacturer or to the importation, excluding retail trade.

ARTICLE LIV

In respect of sugar destined for industrial uses, the turnover tax shall be paid at the rate of 2%, viz :

- a) on home produced sugar : upon sale by the producer directly to the „processing industrialist“ („industriale trasformatore“), under the responsibility of the producer and on the basis of the aggregate selling price ;
- b) on sugar of foreign origin directly purchased abroad by the processing industrialist : upon importation, the tax to be collected by the Customs on the basis of the value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

The processing industrialist shall prove to be such in the following manner :

- 1) for purchases of sugar made in the Zone from the various producers : by production of an appropriate certificate to be issued by the competent Chamber of Commerce ;
- 2) for importation of sugar from abroad : by a specific indication in the import declaration.

The processing industrialist exceptionally selling purchased or imported sugar under payment of the tax at the rate established by this Article, shall pay the tax on the sugar sold at the rate of 3% on the price quoted to the purchaser.

The same rate of tax shall be paid when the processing industrialist carries on the retail sale of sugar, in his own shops (open to the public), such tax to be in addition to that payable under lump sum agreement („in abbonamento“) on retail sales, in accordance with standing regulations.

PART XIII

SPICES

ARTICLE LV

The turnover tax due on commercial transactions relating to the products hereinafter specified shall be paid *una tantum* at the rate of 18% and shall be assessed and collected by the Customs on clearance and on the basis of the import value as calculated in accordance with article 18 of Law 19 June 1940, No. 762.

- Customs item 82 — Pepper and pigments ;
- Customs item 83 — Vanilla ;
- Customs item 84 — Cinnamon and cinnamon-flowers ;
- Customs item 85 — Cloves ;
- Customs item 86 — Nutmeg, with or without shell ;
- Customs item 87 — Macis ;
- Customs item 88 — Amomums and cardamoms ;
- Customs item 90 — Ginger.

ARTICLE LVI

The tax paid in accordance with the foregoing Article is inclusive of that due on sales of the products enumerated therein subsequent to their importation, excluding the retail trade.

The special taxation rules referred to in the foregoing Article shall also apply to the products specified in the said Article when they are held in special containers in the same natural state as at the time of their importation, including mixtures of different qualities of the product involved.

PART XIV

METHANE GAS

ARTICLE LVII

The turnover tax on commercial transactions relating to methane gas (whether natural or synthetic), irrespective of the use for which it is destined, shall be paid *una tantum* at the rate of 4.50%, under the producer's responsibility and upon sale of the product to any buyer. The tax shall be calculated on the aggregate selling price and shall be paid in the normal manner and time-limits.

As to supplies directly made by the producer to users by means of transportation („*metanodotti*“) and distribution installations, the tax shall be paid as laid down in Part XXV of the Regulations approved by R.D. 26 January 1940, No. 10.

The special taxation rules established by the foregoing paragraphs shall not apply to mixtures of methane gas with other gases.

ARTICLE LVIII

The rate of tax established by the foregoing Article is inclusive of the tax due in respect of all commercial transactions relating to methane gas (whether natural or synthetic) including the sale to the public.

PART XV

FRESH YEAST FOR BREAD-MAKING

ARTICLE LIX

Trading in fresh yeast for bread-making shall be liable to turnover tax at the rate of 5%. The tax shall be due *una tantum* and shall be paid under the responsibility of the manufacturers in accordance with the rules and modalities established by the following Article.

ARTICLE LX

Firms manufacturing fresh yeast for bread-making shall keep an appropriate register of sales in which they shall chronologically enter all deliveries or forwardings of fresh yeast to direct buyers as well as to their own depositaries or representatives. For each delivery or forwarding they shall enter the date on which same is made, the name and particulars of the consignee, the quantity of yeast delivered or forwarded and the relative price.

Within the first five days of each month the manufacturer shall liquidate the tax due on the aggregate amount of the sales made, as resulting from the aforesaid register, by paying it directly into the postal current-account of the competent Registry Office.

Before use, the sales-register shall be submitted to the appropriate Registry Office for the formalities provided for by article 112 of the Regulations approved by R.D. 26 January 1940, No. 10.

ARTICLE LXI

The importation of fresh yeast for bread-making from abroad shall be liable to turnover tax at the rate of 8.50%. The relative amount shall be assessed and collected by the Customs upon clearance on the basis of the import value of the products as calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE LXII

The tax paid in accordance with the foregoing Articles is inclusive of that which would be due on all commercial transactions relating to fresh yeast for bread-making, excluding its sale to the public.

PART XVI

PROPANE AND BUTANE GAS AND RELATIVE MIXTURES

ARTICLE LXIII

Trading in melted commercial propane and butane gas and relative mixtures (Customs item 272) shall be subject to turnover tax at the rate of 20%. The tax shall be due *una tantum* and shall be paid as follows :

- a) gas of domestic production : by refineries upon sale of the product to any person or firm, on the basis of the aggregate selling price, in the normal manner and time-limits ;
- b) gas coming from abroad : „in modo virtuale“ to the Customs upon clearance, on the basis of the import value calculated in accordance with article 18 of Law 19 June 1940, No. 762.

ARTICLE LXIV

The tax paid in accordance with the foregoing Article is inclusive of that due for transactions relating to propane and butane gas and their mixtures subsequent to the relative sale by the refineries or to importation, including retail sale.

PART XVII

GENERAL PROVISIONS

ARTICLE LXV

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“) or is not applicable by reason of its inclusion in the comprehensive rates payable *una tantum*,

shall be liable to the stamp duty established by article 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 rate and in the normal manner.

ARTICLE LXVI

This Order shall become effective on the date of its publication in the Official Gazette and, pursuant to the administrative instructions already issued, its provisions shall be operative as from 1st January 1952.

Dated at TRIESTE, this 24th day of March 1952.

JOHN L. WHITELAW

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

Ref.: LD/A/52/30

Order No. 51

PROVISIONS CONCERNING COMMUNAL ELECTIONS

WHEREAS it is considered advisable to make new provisions concerning communal elections 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 :

TITLE I

ORGANS OF COMMUNAL ADMINISTRATIONS

ARTICLE I

Each Commune of the Zone shall have a Council („Consiglio“), a Board („Giunta“) and a Mayor („Sindaco“).

ARTICLE II

The Communal Council („Consiglio Comunale“) shall be composed as follows :

- a) of 60 members for the Commune of Trieste ;
- b) of 30 members for the Commune of Muggia ;
- c) of 20 members for the Communes of Duino-Aurisina and S. Dorligo della Valle ;
- d) of 15 members for the Communes of Sgonico and Monrupino ;
- e) of all eligible persons whenever their number does not reach the one fixed.

ARTICLE III

The Communal Board („Giunta Municipale“) shall be composed of the Mayor, as Chairman, and of a number of assessors not greater than :

- a) 8 assessors and 3 substitutes for the Commune of Trieste ;
- b) 4 assessors and 2 substitutes for the Communes of Muggia, Duino-Aurisina and San Dorligo della Valle ;
- c) 2 assessors and 2 substitutes for the Communes of Sgonico and Monrupino.

The number of assessors shall be fixed by the Communal Council subsequent to the election of the Mayor.

ARTICLE IV

The Communal Board shall be elected by the Communal Council from among its members according to the procedure provided for by Article 134 of the Consolidated Text of the Communal and Provincial Law approved by R. D. 4 February 1915, No. 148 and the relative Regulations.

The election of the Communal Board shall be made by the Communal Council at its first meeting after the election of the Mayor.

ARTICLE V

The Mayor shall be elected by the Communal Council from among its members and by secret ballot at its first sitting and, in case of a subsequent vacancy of his office, at its first sitting of the first session subsequent to the vacancy, provided, however, a special meeting has not been called.

The said election shall not be valid unless at least two thirds of the councillors in office are present and there is an absolute majority of votes.

If, after two votings, no candidate has obtained absolute majority, a third ballot („votazione di ballottaggio“) shall be made as to the two candidates who have reached the highest number of votes in the second voting, and the one obtaining absolute majority of votes shall be proclaimed Mayor.

If no candidate has obtained the aforementioned absolute majority, the election shall be adjourned to another meeting to be held within the time-limit of eight days, at which a new voting shall be made regardless of the number of voters. If no one obtains the absolute majority of votes another ballot („votazione di ballottaggio“) shall be made at the same sitting and the one who has obtained the highest number of votes shall be proclaimed elected.

The meeting at which the Mayor is elected must be presided over by the senior assessor if the Communal Board is sitting ; in the other cases by the senior councillor.

A copy of the record of the appointment of the Mayor shall be forwarded by the Communal Board to the Zone President within eight days from the date of the appointment.

The Zone President, by way of a motivated decree, shall annul the appointment of the Mayor if the person elected is affected by one of the cases of ineligibility provided for by the law.

Within fifteen days from the communication of the decree of the Zone President, the Communal Council and/or the elected person may lodge an appeal with the Allied Military Government.

ARTICLE VI

The following may not be appointed Mayor :

those who are ineligible as Communal councillors in terms of law ;

those who have not yet given account of a preceding management or after having given the said account appear as debtors ;

ministers of religious worship ;
those holding the office of provincial assessors („assessore provinciale“);
those having ascendants or descendants, or relatives or relatives in law within the second degree, holding, in the Commune's administration, the post of Communal Secretary, of Communal tax collector („esattore o collettore“), of Treasurer, of Communal works or services contractor, or in any way of a „fideiussore“;

those condemned for whatsoever offence committed as public officials or by abuse of office to detention exceeding six months, and those condemned for other crimes to punishment by imprisonment („reclusione“) for a period of not less than one year, save those cases of rehabilitation as provided for by law.

ARTICLE VII

As far as the Commune's financial conditions allow the Mayor and the assessors may be granted an office indemnity the rate of which shall be fixed by the Communal Council. The relative resolution shall be submitted to the Zone Administrative Board for approval.

ARTICLE VIII

Communal Councils shall hold office for a period of four years. However they will continue to perform their duties until the electoral meetings for their renewal are convened.

In addition the entire renewal of the Councils shall be made :

- (a) when as a consequence of a territorial modification there is a change for at least a quarter of the Commune's population and
- (b) when a Communal Council has lost one half of its own members due to resignation or any other cause.

The elections shall be made within three months from the completion of the operations outlined by Article XXXVIII of Order No. 190 dated 19 September 1949, or from the occurrence of the conditions specified in sub para (b) hereof.

Article 280 of R. D. 4 February 1915 No. 148 is hereby repealed.

The Mayor and the Communal Board shall however continue in office until their successors are elected.

ARTICLE IX

Councillors and assessors shall lose their councillorships or assessorships if any of the impediments, incompatibilities or incapacities provided for by the law occurs.

ARTICLE X

The powers, duties and functions as well as the operation of the organs contemplated by this Title shall be governed by the provisions of the Consolidated Text of the Communal and Provincial Law approved by R. D. 4 February 1915, No. 148, as amended by R. D. 30 December 1923, No. 2839, in so far as they are applicable.

TITLE II
ELECTIONS OF COMMUNAL COUNCILS

CHAPTER I

GENERAL PROVISIONS

ARTICLE XI

In the Communes of Duino-Aurisina, S. Dorligo della Valle, Sgonico and Monrupino, the election of the Communal Councillors shall be made on the basis of a system based on majority and with limited vote.

All electors of the same Commune shall participate on equal terms in the election of each Councillor.

ARTICLE XII

In the Commune of Trieste and in the Commune of Muggia the election of Communal Councillors shall be made on the basis of the votes obtained by each list („a scrutinio di lista“) with the faculty of linking two or more lists and with proportional representation of minorities.

All electors of the same Commune shall participate on equal terms in the election of each Councillor.

CHAPTER II

ELECTORATE

ARTICLE XIII

All persons inscribed in the Electoral Rolls compiled in terms of Order No. 345, dated 24 September 1948, and Order No. 190 dated 19 September 1949, shall be electors.

CHAPTER III

ELIGIBILITY

ARTICLE XIV

Those inscribed in the Electoral Rolls of any Commune of the Zone may be elected Communal Councillors provided they are able to read and write and do not fit into any of the categories specified in Article XV.

Failing a regular school certificate, the above capacity may be evidenced by a statement written and signed by the persons concerned, bearing indications as to paternity, age, domicile and condition, to be made in the presence of the Mayor and of the Communal Secretary, or of a Notary, or of the Pretore or of the Justice of Peace („giudice conciliatore“), with the assistance of two witnesses not belonging to the Commune's personnel. Such proof must be released within ten days from the notification of the election.

ARTICLE XV

The following shall not be elected Communal Councillors :

- 1) clergymen and ministers of religious worship vested with jurisdiction and spiritual care, their ordinary substitutes and the members of Chapters and of Collegiate Churches ;

- 2) governmental officials charged with the supervision over the Commune and employees of their offices ;
- 3) those receiving salaries or wages from the Commune or from Bodies, Institutions or Concerns depending on, subsidized by or subjected to the supervision of the Commune itself, and the administrators of such Bodies, Institutions and Concerns ;
- 4) employees of public Welfare and Charity Institutions existing within the Communal territorial jurisdiction ;
- 5) those who are charged with handling the Commune's money or have not yet given account thereof ;
- 6) those having a law-suit pending with the Commune ;
- 7) those having, either directly or indirectly, a part in services, collecting of fees, supplies or contracts in the interest of the Commune, or in companies or enterprises having a profit-making purpose and however subsidized by the said Commune ;
- 8) the administrators of the Commune or of public Welfare and Charity Institutions subject to its supervision, who are declared responsible in administrative or judicial matters ;
- 9) those who, having a liquid and payable liability due to the Commune, have been legally declared to be in arrears („in mora“) ;
- 10) the Magistrates of the Court of Appeal, of the Tribunal and of the Pretura.

ARTICLE XVI

The following may not be members of the same Communal Council at the same time ; ascendants and descendants, first grade relatives in law, adoptive parents and adopted children, affiliators and their affiliated.

ARTICLE XVII

The members of the Zone Administrative Board may not be members of any Communal Council of the Zone.

CHAPTER IV

PREPARATORY ELECTORAL PROCEDURE

SECTION I

GENERAL PROVISIONS

ARTICLE XVIII

The Allied Military Government shall fix the date of elections for each Commune by an Order. Such date shall be on a Sunday. The Mayor of each Commune shall make it known to the electors by means of posters to be published 45 days prior to such date and indicate the polling places thereon.

The President of the Electoral Zone Commission shall, not later than the eighth day prior to the date of the elections, forward to the Mayor one of the two copies of the Section Rolls.

ARTICLE XIX

The Mayor shall provide for delivery of the inscription certificates at each elector's domicile within the fifth day prior to that fixed for the elections.

The certificate, in white paper, shall indicate the Section to which the elector belongs, the place of meeting, the day and hour of voting and shall bear a coupon to be detached by the President of the Electoral Office of the Section at the moment when the elector votes.

As to electors living within the Commune, the delivery of the certificate shall be proved by a receipt to be given by the elector or by a person of his (her) family.

Whenever the person to whom delivery was made cannot, or will not, give a receipt, such receipt shall be substituted by the messenger's statement.

As to electors living outside the Commune, the certificates shall be forwarded by the Communal Office through the Mayor of the Commune where they live, if same is known.

Within the period of three days preceding the election the electors may personally and by an entry in an appropriate register, withdraw the certificates of inscription in the Roll in case they have not received them.

Whenever a certificate is lost or has become unserviceable, the elector shall be entitled, by appearing personally on the preceding day or on the day of election and by an entry in another appropriate register, to obtain from the Mayor another form printed in a different colour, on which it must be stated that it is a duplicate.

For the purpose of this Article, the Communal Office shall remain open daily during the five days preceding the election and on the day of the election at least from 09.00 to 17.00 hours.

ARTICLE XX

In each Section an Electoral Office shall be constituted and composed of a president, a secretary and five scrutineers, from among whom the president shall choose the one who will take over the office of vice-president.

The President of the Electoral Office shall be appointed by the First President of the Court of Appeal from among the Magistrates, the Lawyers and Attorneys of the „Avvocatura dello Stato“ and, if necessary, from among the retired civilian employees of public bodies, the officials belonging to the personnel of Judicial Offices („cancellerie e segreterie giudiziarie“), the Notaries, the Justices and Vice-Justices of Peace („giudici conciliatori e vice-conciliatori“), „vicepretori“, Lawyers, Attorneys, Engineers, Surveyors, „dottori commercialisti“, „ragionieri“ (accountants), „sanitari“ (medical personnel) and pharmaceutical chemists, legally inscribed in their respective professional Rolls, civilian State employees, excluding those depending on the Administration of the Interior, of Post and Telecommunications and of Transportation, provided all of them have their residence within the Zone.

The enumeration of these categories, except that of the Magistrates, does not imply any priority as regards designation.

At the Office („cancelleria“) of the Court of Appeal a list of persons eligible for the office of President of electoral Offices shall be kept up to date.

In case of impediment of the President occurring in such a way as not to allow a regular substitution, the Mayor or a delegate of his shall take over the presidency.

ARTICLE XXI

During the period between the fifteenth and eighth day prior to the election, the Communal Electoral Commission, at a public meeting announced two days in advance by a notice posted at the Communal notice-board, shall proceed to the appointment of the scrutineers from among the electors of both sexes of the Commune, who are eligible for Communal Councillors, and shall

exclude the candidates therefrom. If the appointment is not made unanimously, each member of the Commission shall vote for two names, and those who have obtained the highest number of votes shall be proclaimed as elected. In case of equality of votes, the older shall be proclaimed elected.

Whenever the Commune is governed by a Commissioner, he shall appoint the scrutineers with the assistance of the Communal Secretary.

The Mayor shall, within the shortest possible time, and not later than the sixth day prior to the election, notify each person appointed through the bailiff („ufficiale giudiziario“) or a Communal messenger.

ARTICLE XXII

The Secretary of the Electoral Office shall be chosen by the President from among the electors residing in the Commune, who are able to read and write, before the setting up of said Electoral Office, and shall preferably be chosen from the following categories :

- 1) officials belonging to the personnel of Judicial Offices („cancellerie ed uffici giudiziari“);
- 2) notaries ;
- 3) employees of the State or of local bodies ;
- 4) bailiffs („ufficiali giudiziari“).

ARTICLE XXIII

The office of President, of scrutineers and of Secretary shall be compulsory for the designated persons.

The scrutineer, who takes over the vice-presidency of the office, shall assist the President in the exercise of his functions and substitute him in case of temporary absence or impediment.

All members of the Office shall be considered public officials to all effects of Law during the exercise of their functions.

Offences committed to the prejudice of members of the Office shall be dealt with by immediate trial („giudizio direttissimo“).

ARTICLE XXIV

At least three members of the Office among whom the President or the Vice-President, shall always be present at all electoral operations.

ARTICLE XXV

The President of the Section Electoral Offices shall be entitled to an allowance of 3,000 Lire per day (on which retentions shall be made as provided for by law). A „mission treatment“ shall moreover be due corresponding to that due to grade V officials in the rolls of the State Administration. State officials having a grade higher than grade V shall be entitled to the „mission treatment“ of their grade provided such treatment is due to them.

Scrutineers and secretaries shall be entitled to an allowance of 2,000 Lire per day (on which retentions shall be made as provided for by law) in addition to the „mission treatment“ at the rate corresponding to that due to grade VII State officials. State officials having a grade higher than grade VII shall be entitled to the „mission treatment“ of their grade provided such treatment is due to them.

The assessment and payment of the amounts due to the above mentioned persons shall be made by and to the burden of the Communal Administration.

ARTICLE XXVI

The Mayor shall ensure that on the afternoon of the day preceding the elections or on the same day on which the elections take place, before 06,00 hours the following are handed over to the President of the Electoral Office :

- 1) the sealed envelope containing the stamp of the Section ;
- 2) the Roll of the electors of the Section, authenticated by the Zone Electoral Commission, and a copy of said Roll authenticated on each sheet by the Mayor and by the Communal Secretary to be posted in accordance with Article XXXVII ;
- 3) five copies of the list of candidates, one copy of which shall remain at the disposal of the Electoral Office and the remaining four copies of which shall be posted in the polling-hall in accordance with Article XXXV ;
- 4) the records of appointment of the scrutineers mentioned in Article XXI ;
- 5) the sealed parcel containing the ballot-papers which shall have been forwarded by the Zone President to the Mayor, showing on the external cover the number of the ballot-papers contained therein ;
- 6) the ballot-boxes necessary for the voting ;
- 7) an adequate number of indelible pencils for the voting.

The stamps of the Sections, all of same type, with single progressive numeration, shall be supplied by the Zone President.

The ballot-boxes shall be supplied by the Zone President.

The ballot-papers shall be of thick paper, of one type and of the same colour, and shall bear in the case of the Communes of Trieste and Muggia in facsimile the distinctive marks of all lists regularly presented to the Commune, according to the order of their presentation. In the other Communes, in addition they shall show the lists of candidates. The ballot-papers shall be supplied by the Zone President.

The ballot-papers shall be delivered to the Electoral Offices duly folded.

The stamps of sections, ballot-boxes and ballot-paper shall conform to specifications to be fixed by Allied Military Government.

SECTION II

PRESENTATION OF LISTS OF CANDIDATES IN THE COMMUNES OF DUINO-AURISINA S. DORLIGO DELLA VALLE, SGONICO AND MONRUPINO

ARTICLE XXVII

The candidates, grouped in lists including a number of candidates not less than one fifth and not greater than four fifths of the number of councillors to be elected shall be presented by at least :

30 electors in the Communes of Duino-Aurisina and S. Dorligo della Valle ;

10 electors in the Communes of Sgonico and Monrupino.

The number of electors presenting the above candidates may not exceed the said figures by more than one third.

The above persons presenting the lists shall be electors inscribed in the Commune's Rolls ; their signatures shall be authenticated either by a Notary, by the Communal Secretary, by the „Pretore“, or by the Justice of Peace. The persons who do not know how to sign or cannot sign due to physical impediment may make their statement orally in the presence of two witnesses before a Notary or the Communal Secretary or before another employee delegated by the Mayor for such purpose. An appropriate record of the statement shall be drawn up and attached to the list.

Each elector may not sign more than one statement for the presentation of a list.

For each candidate there shall be indicated : surname, name, paternity and place of birth.

Together with the list of candidates there shall also be presented the statement of acceptance by each candidate, authenticated by the Mayor, by a Notary, by the „Pretore“ or by the Justice of Peace.

The presentation of a distinctive mark, though figurative, shall be compulsory. Such presentation shall be made in three copies.

No one may accept to be a candidate in more than one list of the same Commune, or present himself as candidate in more than one Commune.

The presentation of candidature shall be made to the Communal Secretariat within 12.00 hours of the thirtieth day preceding the election.

The Communal Secretary, or his legal substitute, shall release a detailed receipt for the presented documents indicating the day and the hour of presentation, and shall, within the same day, forward the said documents to the Zone Electoral Commission.

ARTICLE XXVIII

Within the day following that fixed for the presentation of the lists of candidates, the Zone Electoral Commission shall :

- a) verify whether the lists have been signed by the prescribed number of electors and eliminate those which do not comply therewith ;
- b) eliminate from the lists the names of those candidates for whom the statement of acceptance contemplated by the sixth paragraph of the foregoing Article is missing ;
- c) refuse distinctive marks which are identical to, or which can be easily confused with those of other lists previously submitted, and assign a time-limit of not more than 48 hours for the presentation of new distinctive marks ;
- d) cancel the names of candidates included on other lists previously presented ;
- e) refuse the lists containing a number of candidates lower than the minimum prescribed and reduce those containing a number of candidates higher than the maximum allowed by cancelling the last names.

There shall be no appeal against the decisions of the Commission.

ARTICLE XXIX

The decisions mentioned in the foregoing Article must be immediately communicated to the Mayor for the preparation of the lists of candidates as indicated in Article XXVI, No. 3), and for posting on the Communal notice-board („albo pretorio“) and in other public places to be made within the fifteenth day prior to the election.

A similar immediate communication shall be made to the Zone President for the purpose of printing the ballot-papers in which the lists of candidates shall be given according to the order of their presentation.

SECTION III

PRESENTATION OF LISTS OF CANDIDATES IN THE COMMUNES OF TRIESTE AND MUGGIA

ARTICLE XXX

The lists of candidates shall be presented by at least :

- 300 electors in the Commune of Trieste ;
- 100 electors in the Commune of Muggia.

The number of electors presenting the above candidates may not exceed the said figures by more than one third.

The above persons presenting the lists shall be electors inscribed in the Commune's Rolls ; their signatures shall be authenticated either by a Notary, by the Communal Secretary, by the „Pretore“ or by the Justice of Peace. As to persons who do not know to sign there shall be applicable the provisions set forth in the third paragraph of Article XXVII.

No list may include a number of candidates exceeding the number of Councillors to be elected or lower than two thirds thereof.

For each candidate there shall be indicated : surname, name, paternity and place of birth ; the respective listing shall be made by progressive numbers according to order of presentation.

No one may be a candidate in more than one list of the same Commune, or present himself as candidate in more than one Commune.

Together with the list of candidates there shall be presented :

- 1) a distinctive mark, though figurative, in three copies ;
- 2) the authenticated statement of acceptance by each candidate ;
- 3) the names of two delegates having the authority to make the statement that the list is linked, as contemplated in the following Article, and to designate the representatives of the lists for each polling place ; the statements and the designations must be made in writing and the signatures of the delegates must be authenticated.

The list and the enclosures shall be presented to the Communal Secretariat not later than 12.00 hours of the thirtieth day preceding the election.

The Communal Secretary, or his legal substitute, shall release a detailed receipt for the presented documents indicating the day and hour of presentation, and shall, within the same day, forward the said documents to the Zone Electoral Commission.

ARTICLE XXXI

The lists of candidates may be linked with each other for the purpose of determining the electoral figure of the group of linked lists concerned for the assignment of seats in terms of Article LXIII hereof.

For such purpose the delegates of each list shall, within 12.00 hours of the thirtieth day preceding the election, deposit the statement indicated sub No. 3) of the foregoing Article in the Secretariat of the Zone Electoral Commission.

The statements concerning the linking of lists must be reciprocal.

ARTICLE XXXII

Within the day following that fixed for the presentation of the lists of candidates, the Zone Electoral Commission shall :

- a) verify whether the lists have been signed by the prescribed number of electors and eliminate those which do not comply therewith ;
- b) eliminate from the lists the names of those candidates for whom the statement of acceptance contemplated by the seventh paragraph, No. 2), of Article XXX is missing ;
- c) refuse distinctive marks which are identical to, or which can be easily confused with those of other lists previously submitted, and assign a time-limit of not more than 48 hours for the presentation of new distinctive marks ;
- d) cancel the names of candidates included on other lists previously presented ;
- e) refuse the lists containing a number of candidates lower than the minimum prescribed and reduce those containing a number of candidates higher than the maximum allowed by cancelling the last names.

At the same time the Commission shall verify whether the statement of linking lodged are reciprocal and shall exclude from the group of linked lists those lists which do not comply with such requirement.

The delegate of each list may, within the same evening, take note of the objections raised by the Commission and of its amendments made to the list.

The Commission shall meet again on the following morning at 9 a.m. for the purpose of :

- a) hearing the delegates of the lists objected to or amended, if necessary ;
- b) admitting new documents ;
- c) deciding at the same meeting on the amendments made.

There shall be no appeal against the decisions of the Commission.

ARTICLE XXXIII

The decisions contained in the foregoing Article must be immediately communicated to the Mayor for the preparation of the list of candidates mentioned in Article XXIX, with the indication of linking, for posting on the Communal notice-board („albo pretorio“) and in other public places to be made within the fifteenth day prior to the election.

A similar immediate communication shall be made to the Zone President for the purpose of printing the ballot-papers in which the lists shall be shown according to the order of their presentation.

ARTICLE XXXIV

Not later than on the Thursday preceding the election the Zone Electoral Commission shall forward to the Mayor the list of the delegates authorized to designate the two representatives of the list at each polling place and at the Central Office together with the items and documents specified in Article XXVI for delivery to the President of each Electoral Section.

Such designation may be communicated not later than at 16.00 hours on the Saturday preceding the election to the Secretary of the Commune who shall provide for its transmission to the Presidents of the Electoral Sections, or directly to each President on the morning of the election, but before the beginning of the voting.

CHAPTER V

VOTING

SECTION I

GENERAL PROVISIONS

ARTICLE XXXV

The polling-hall, in which one door only may be opened, shall be divided into two compartments by a solid partition with an opening in the middle for passage.

In the compartment reserved for the Electoral Office the electors shall enter only for the purpose of voting and remain there only for the time strictly necessary therefor.

The table of the Office shall be placed in such a manner as to allow electors to move freely around it after the closing of the voting, and the ballot-boxes shall always be visible to every body.

Every hall shall have from two to four polling-booths, placed in such a manner as to remain isolated and at a convenient distance from the table of the Office and from the partition, and provided with a shelter to ensure secrecy of voting.

The doors and the windows of the wall adjacent to the polling-booth shall be closed in such a manner as to prevent the view and any communication from the outside.

In the polling-hall there shall be posted the lists of the candidates and a poster carrying in large letters the principal penal sanctions provided for by this Order.

ARTICLE XXXVI

Except for electors producing the certificate of inscription in the respective Section considered by Article XIX, no person shall be admitted to the polling-hall.

No one may enter armed or with a stick.

ARTICLE XXXVII

Persons who are not inscribed in the Electoral Roll of the Section shall not have the right to vote.

A copy of said Roll shall be posted in the polling-hall during the electoral operations and may be consulted by the electors.

Persons appearing and producing a sentence of the Court of Appeal by which they are declared to be electors of the Communes, shall have the right to vote.

ARTICLE XXXVIII

The President, the scrutineers and the secretary of the Electoral Office and other Governmental employees who, on election day, are assigned to duties pertaining to the election shall be allowed to vote in the Section where they perform such duties even if they are inscribed as electors in another Section, provided that they exhibit the certificate of inscription in the Electoral Rolls of the Commune.

The electors specified in the preceding paragraph shall be inscribed by order of the President at the end of the Roll of the Section, and note of their names shall be inserted in the record.

ARTICLE XXXIX

The vote shall be cast by the electors personally in the Electoral Office.

Electors who in consequence of physical impediment, evident or recognized by the Office, are unable to cast their vote, shall be allowed by the President to do so through an elector of their trust and in their presence. The Secretary shall indicate in the record the specific reason why such an elector has been authorized to be assisted at the casting of his vote as well as the name of the elector assisting him.

The medical certificate eventually produced shall be attached to the record. Said certificate must be issued by the provincial doctor („medico provinciale“) or by the Medical Official of the Commune („Ufficiale Sanitario del Comune“) free of any charge whatsoever to the elector.

ARTICLE XL

The President of the Section shall be responsible for keeping order and for that purpose he may call upon members of the Police in order to expel or arrest any person who disturbs the regular proceeding of electoral operations or commits an offence.

Members of the Police Force will not be on duty within the polling-hall except at the President's request.

However, in the ordinary course of law or in case of tumults or disorder in the premises where the votes are being cast or in the immediate neighbourhood, members of the Police Force may, even without the President's request, enter the polling-hall.

Bailiffs („ufficiali giudiziari“) shall also be allowed to enter the hall for the purpose of notifying to the President protests or claims concerning the operations of the Section.

The President may on his own initiative and shall, whenever three scrutineers request him to do so, request that members of the Police Force enter and remain in the polling-hall, even before the beginning of the electoral operations.

The Civil Authorities and the Police shall comply with the President's requests also in order to ensure the free access of the electors to the premises in which the Section is located and to prevent crowding also in the adjacent streets.

Whenever the President has a justified reason to fear that the regular proceeding of the electoral operations may be disturbed in any way, he may, after hearing the scrutineers, by a motivated decision („ordinanza“), order the electors who have cast their vote to leave the hall and not to re-enter it until after the closing of the voting. He may also order that those electors who artfully delay their casting of vote and do not comply with the request to return the ballot-papers, be removed from the polling-booths after they have given back their ballot-papers, and be re-admitted to vote only after the other electors present have cast their vote; the provisions of Article XLIV concerning the time-limit of the voting shall remain in force.

This shall be attested in the record.

ARTICLE XLI

At six (06.00) hours of the day fixed for the elections, the President shall constitute the Office appointing as its members the scrutineers and the Secretary.

Whenever all or some of the scrutineers are not present or have not been designated, the President shall substitute them by appointing in their place alternately the oldest and the youngest of the literate electors present.

After constituting the Office, the President shall open the parcel containing the ballot-papers, and distribute to the scrutineers a number of ballot-papers corresponding to the number of the electors inscribed in the Section.

Two scrutineers shall put signatures on the back of the ballot-papers and return them to the President.

In the record mention shall be made of the number of ballot-papers signed by each scrutineer.

The President shall then verify that the seal closing the envelope containing the Section stamp is intact, open the envelope and attest in the record the number indicated on the stamp.

The President shall then stamp the ballot-papers which shall have been signed by the scrutineers and after checking their number, deposit them in the first ballot-box or in an appropriate box, in case both ballot-boxes are intended to receive the ballot-papers after the casting of the vote.

During all the operations provided for by the preceding paragraphs no one may leave the hall.

Subsequently the President of the Office shall declare the voting open ; the electors shall be admitted to the voting according to the sequence of their presentation, regardless of the sequence of their inscription in the rolls. The President may, however, proceed to a roll-call through a scrutineer, whenever the hall would be overcrowded.

There shall be admitted to voting those electors who produce their identity card or other document of identification issued by the public Administration, provided it bears the holder's photograph.

In such case the data of the document shall be recorded in the appropriate column of identification in the Roll authenticated by the Zone Electoral Commission.

If the elector is not provided with a document suitable for identification, one of the members of the Office who knows him personally, shall attest his identity by signing the aforesaid column for identification.

In case of dissent as to the ascertainment of an elector's identity, the President shall decide in accordance with Article XLVI.

ARTICLE XLII

The elector whose personal identity has been recognized shall produce his electoral certificate from which the President shall detach the coupon indicated in Article XIX in order to keep it in an appropriate envelope ; the elector, after having received from the President the ballot-paper drawn from the first ballot-box, or from the box mentioned in Article XLI, seventh paragraph and an indelible pencil, shall go into the polling-booth in order to fill in and fold only the ballot-paper ; he shall then present it already folded to the President who shall put it in the second ballot-box, or in one of the ballot-boxes if both are destined to receive the ballot-papers after voting.

Together with the ballot-paper there shall be returned also the pencil.

Every time a ballot paper is deposited in the ballot-box, one of the scrutineers shall attest that the elector has voted by signing his signature opposite to the elector's name in the appropriate column of the Section Roll.

ARTICLE XLIII

If the expression of vote is not made in the polling-booth, the President of the Office shall refuse the ballot-paper presented to him and, if the elector duly invited will not go into the polling-booth, the President shall exclude him from voting and shall note such fact in the record.

ARTICLE XLIV

The voting shall be open up to 22.00 hours. If, however, at the said time there are still electors present in the hall who have not voted yet, the voting shall be continued until all of them have voted.

ARTICLE XLV

After the hour set forth in the preceding Article as time-limit of voting has elapsed, the papers and the items not necessary for the scrutiny shall be removed from the table, and the President shall :

- 1) declare the voting closed :
- 2) ascertain the number of the voters as resulting from the Roll authenticated by the Zone Electoral Commission and from the coupons of the electoral certificates ; before the examination of the votes begins, the said Roll must be endorsed by the President and by two scrutineers and put into a sealed envelope together with the envelope containing the coupons of the electoral certificates, else the voting shall be null and void ; any elector present may sign his name on the envelope. The said envelope shall immediately be forwarded to the „Pretore“ who shall give a receipt therefor ;
- 3) draw and count the ballot-papers which remained in the first ballot-box, or in the appropriate box, and check their number against that of those inscribed electors who did not vote ; (for this purpose, also those electors shall be considered as having voted who, after having received the ballot-paper did not return it, or returned ballot-papers without the stamp or the scrutineers' signatures). The said ballot-papers as well as those remaining in the parcel delivered to the President by the Mayor shall be forwarded to the „Pretore“ in accordance with the procedure set forth sub No. 2) above.

All these operations shall be made in the above determined sequence ; each operation and its result shall be attested in the record where also all objections submitted, protests made, and decisions taken, shall be recorded.

ARTICLE XLVI

The President shall provisionally decide on any difficulties and incidents relating to the Section's operations and on the nullity of votes, after hearing the scrutineers' opinion.

All objections raised, even verbally, as to the contested votes whether such votes had been considered or not, as well as all decisions taken by the President, shall be mentioned in the record.

The ballot-papers considered null and void, those from which no expression of a vote results, the ballot-papers contested for any reason whatever and the objections in writing shall be endorsed by at least two members of the Office and attached to the record.

All other ballot-papers shall be numbered and put in a sealed envelope signed by the President and the Secretary which shall be attached to the record.

SECTION II

SPECIAL PROVISIONS FOR THE VOTING IN THE COMMUNES OF DUINO-AURISINA, S. DORLIGO DELLA VALLE, SGONICO AND MONRUPINO

ARTICLE XLVII

The vote shall be expressed by putting, with the indelible pencil, a cross-mark on the ballot-paper in the appropriate square beside the chosen names.

Each elector is entitled to vote for so many candidates, regardless of the list in which they are included, as there are councillors to be elected when their number is less than five; in the other cases he may vote only for a number of candidates equal to the four fifths of the councillors to be elected, to be rounded off to the next unit where the said number contains a fraction.

The ballot-papers shall be valid even where there have not been marked as many names of candidates as are the councillors for whom the elector is entitled to vote; in addition the ballot-papers shall be valid also when the voting mark has been put only on the distinctive mark of the list or on the square beside same; in such case the vote shall be treated as given to all the candidates on the list.

The elector who has put the voting mark on the distinctive mark of a list or on the square, may cancel one or more names in the chosen list and mark candidates in other lists until he reaches the number of councillors for which he is entitled to vote.

SECTION III

SPECIAL PROVISIONS FOR THE VOTING IN THE COMMUNES OF TRIESTE AND MUGGIA

ARTICLE XLVIII

The vote to a list shall be expressed by marking with the indelible pencil on the ballot-paper a mark on the distinctive mark corresponding to the list chosen or in the space which contains it.

Moreover, the elector may manifest his preference exclusively for the candidates of the list he has voted for.

The maximum number of preferences which the elector may manifest shall be 2 in the Commune of Muggia and 4 in the Commune of Trieste.

The preference vote shall be expressed by writing with the indelible pencil the surname and Christian name, or only the surname, of the chosen candidates (included in the list voted for) on the appropriate lines in the central part of the ballot-paper. In case there is identity of surname of candidates of the same list, the Christian name and surname and, if necessary, the paternity shall always be written.

Whenever the candidate has two surnames, the elector, in expressing his preference, may write either one or the other of them. The indication must contain, for all purposes, both surnames whenever there is a possibility of confusing more candidates.

The indication of the preferences may also be made by writing the numbers by which the chosen candidates are numbered on the list instead of writing their surnames.

Other marks and/or indications are prohibited.

The expressed preferences exceeding the number established for the Commune concerned shall be null and void; the first one shall be valid.

The preferences where the candidate has not been designated with the necessary clearness so as to distinguish him from all other candidates of the same list shall be null and void.

The preference expressed for candidates included in a list other than the one voted for shall not be valid.

The vote of preference must be expressed even when the elector wants to give it to those candidates who are at the top of the list voted for.

Whenever the elector does not indicate any distinctive mark for any list, but writes one or more preferences for candidates of the same list, it shall be understood that he voted for the list to which the chosen candidates belong.

The preferences expressed by using numbers on the same line shall be null and void whenever this causes doubt.

ARTICLE XLIX

After having performed the operations indicated in Article XLV the President of the Office shall :

- 1) close the second ballot-box, or both ballot-boxes if same are destined to contain the ballot-papers after the voting, and make up a package of the records relating to the operations already performed and to those to be performed on the following day ;
- 2) order that on the said package be put the indication of the Section, the seal with the stamp of the Electoral Office as well as the signatures of the President and of at least two scrutineers and of any other elector who may want to sign it ;
- 3) adjourn the scrutiny to the following morning and provide for the custody of the hall in the way that nobody can enter it.

All these operations shall be made in the above determined sequence ; each operation and its result shall be attested in the record where also all objections submitted, protests, made and decisions taken, shall be recorded.

The omission of sealing the ballot-box or of the President's signature shall invalidate the electoral operations.

After the record has been signed the meeting shall immediately be dissolved.

CHAPTER VI

SCRUTINY AND PROCLAMATION

SECTION I

GENERAL PROVISIONS

ARTICLE L

Where only one list has been accepted and voted in the Communes of Trieste and Muggia, the candidates included in said list shall be considered elected provided that such list has obtained a number of valid votes not less than fifty per cent of the voters and the number of voters has not been less than fifty per cent of the electors inscribed in the Electoral Rolls of the Commune. In the other Communes there shall be considered elected those candidates who have obtained a number of valid votes not less than twenty per cent of the voters provided that the number of voters has not been less than fifty per cent of the electors inscribed in the Electoral Rolls of the Commune.

Where the number of voters is less than the percentage specified in the preceding paragraph the election shall be null. The election shall also be null in case more than a half of the seats attributed to the Commune remain vacant.

ARTICLE LI

Within three days from the termination of the scrutiny operations the Mayor shall publish the results of the elections and notify thereof the persons elected.

ARTICLE LII

The „Pretore“ shall, within the time-limit of three days from the date of receipt of the envelope containing the list of voting, invite the scrutineers to assist, if they want to do so, at the opening of the said envelope. The said list shall remain deposited for a period of 15 days at the „cancelleria“ of the „Pretura“ where it may be inspected by any elector.

SECTION II

SPECIAL PROVISIONS FOR THE SCRUTINY AND PROCLAMATION IN THE COMMUNES OF DUINO-AURISINA, S. DORLIGO DELLA VALLE, SGONICO AND MONRUPINO

ARTICLE LIII

After having performed the operations indicated in Article XLV the President of the Office shall begin with the examination of the votes.

One of the scrutineers, determined by lot, shall draw the ballot-papers from the ballot-box one after the other, unfold them and hand them over to the President who shall announce aloud the votes shown in the ballot-papers and then pass them on to another scrutineer.

The other scrutineers and the Secretary shall record separately the number of votes which each candidate obtains during the counting of ballot-papers, and one of them shall make this number known to the public.

Whenever any objection has been raised with regard to a ballot-paper, such ballot-paper shall immediately be endorsed in accordance with the provisions of Article XLVI.

After the examination the President shall count the number of ballot-papers and check whether same correspond to the number of voters.

All the above operations must be completed without interruption in the order above stated.

The completion and the result of each operation must be noted in the record.

ARTICLE LIV

Whenever, due to the number of councillors to be elected or to the number of voters, the scrutiny cannot be completed within three hours from the maximum time-limit established in Article XLIV for the termination of the voting, the President shall seal the ballot-box and close into an envelope, sealed with the stamp of the Office, all records relating to the same Office's operations; the President shall sign the said envelope and have it signed by at least two scrutineers and by those electors present who request to do so.

The President shall then provide for the custody of the hall in a way that nobody can enter it.

The operations shall not be suspended more than once ; such suspension shall not last more than 12 hours.

The President shall inform the public of the hour when the ballot-box will be re-opened and the operations resumed.

Inobservance of the provisions contained in the foregoing paragraphs, as well as resumption of the operations at an hour other than the one announced, shall invalidate the above mentioned operations.

ARTICLE LV

The following ballot-papers shall be null and void :

- 1) those differing from those prescribed in Article XXVI or lacking the stamp or signatures required by Article XLI ;
- 2) those in which the elector has made himself known or has written other indications beside those established in Article XLVII ;
- 3) those bearing or containing signs that can be considered destined to make the voter known ;
- 4) those in which the elector has expressed his vote for a number of candidates in excess of those he is entitled to vote for.

ARTICLE LVI

There shall be considered elected those candidates who have obtained the greatest number of votes, and in case of equality of votes the senior in age among those elected shall be preferred.

ARTICLE LVII

The President, after the termination of the scrutiny, shall question the electors present with regard to possession of the requisites for eligibility on the part of those candidates who have scored the highest number of votes and shall have the record show the reasons of ineligibility denounced against any of the candidates.

Finally, the President shall declare the result of the scrutiny, certify it in the record and, if the Commune has only one Electoral Section, proclaim those elected, without prejudice to the final decisions of the Communal Council pursuant to Article LXVII.

The record shall be compiled in two copies and signed on every sheet at the same sitting by all members of the Office.

After the record has been signed the meeting shall immediately be dissolved.

A copy of the record shall be deposited at the Communal Secretariat where it may be inspected by any elector.

The other copy together with all enclosures, shall immediately be put in an envelope to be sealed with the stamp of the Office and signed by the President and by at least two scrutineers, and at once forwarded to the Zone President together with the envelope containing the ballot-papers mentioned in Article XLVI, last paragraph ; if the Commune has more than one Electoral Section, the envelopes shall be sent to the President of the Office of the First Electoral Section, who shall provide for further transmission on to the Zone President, after completion of the operations contemplated in the following Article.

ARTICLE LVIII

Whenever the Commune has more than one Section, the President of the First Section Electoral Office shall, within the time-limit of 24 hours from completion of the scrutiny operations in all Sections, convene the Presidents of the other Sections or their substitutes and, together with them, recapitulate the results of the scrutines of the various Sections without having authority, however, to change the result ; he shall decide on whatsoever incident relating to the operations entrusted to the said Presidents and shall proclaim the elected candidates, without prejudice to the final decisions of the Communal Council pursuant to Article LXVII.

The Secretary of the First Section shall be Secretary of the meeting of Presidents and shall draw up the relative record.

The above operations shall be valid if at least the majority of those qualified to participate therein are present.

SECTION III

SPECIAL PROVISIONS FOR THE SCRUTINY AND PROCLAMATION IN THE COMMUNES OF TRIESTE AND MUGGIA

ARTICLE LIX

At 08.00 hours on Monday the President shall open the ballot-box or the ballot-boxes and begin with the examination of the votes, after the Electoral Office has been reconstituted and after it has been found that the signatures and the seals made on the previous evening have remained intact.

One of the scrutineers, determined by lot, shall draw the ballot-papers, one after the other, unfold them and hand them over to the President who shall announce aloud the mark of the list and each given preference, and then pass them on to another scrutineer who shall put them together with those already examined and having the same distinctive mark.

The other scrutineers and the secretary shall separately put down and announce the number of votes which each list and each candidate are scoring during the examination, according to the assigned preferences.

The total number of the ballot-papers must correspond to the number of voters.

Whenever any objection has been raised in regard to a ballot-paper, such ballot-paper shall immediately be endorsed in accordance with the provisions of Art. XLVI.

ARTICLE LX

The following ballot-papers shall be null and void :

- a) those differing from those prescribed in Art. XXVI and/or those lacking the stamp or the signatures required by Art. XLI ;
- b) those containing any traces of writing or signs to be considered as made artfully ;
- c) those not expressing the vote for any of the lists or for any of the candidates or expressing the vote for more than one list or allowing of no possibility to identify the chosen list.

ARTICLE LXI

After the termination of the scrutiny the President shall state the result of the scrutiny and certify it in the record.

The record shall be compiled in two copies and signed on every sheet at the same sitting by all members of the Office.

A copy of the record shall be deposited at the Communal Secretariat where it may be inspected by every elector.

The other copy together with all enclosures, shall immediately be put in an envelope to be sealed with the stamp of the Office and signed by the President and by at least two scrutineers, and at once forwarded to the President of the Central Office together with the envelope containing the ballot-papers mentioned in Art. XLVI, last paragraph.

ARTICLE LXII

The Central Office shall consist of the President of the Tribunal or of another magistrate delegated by him, who shall act as President, and of the secretary and the members of the Electoral Office of the First Section where it shall have its seat.

The President of the Central Electoral Office shall be entitled to the same economic treatment as established by Art. XXV for Presidents of Section Electoral Offices.

ARTICLE LXIII

On the Monday subsequent to the voting, at 16.00 hours, if possible, or at the latest in the morning of Tuesday, the President of the Central Electoral Office shall convene the office and recapitulate the votes of the various Sections, without having authority to change the results.

Then he shall determine the electoral figure of each list, the electoral figure of each group of lists and the individual figure of each candidate.

The electoral figure of a list shall consist of the total of the valid votes obtained by same list in all Sections of the Commune.

The electoral figure of a group of lists shall consist of the total of electoral figures of the lists linked in the same group.

The individual figure of each candidate shall consist of the figure of the list plus the votes of preference.

The assignment of the number of Councillors to each group of lists and to each non-linked list shall be made as follows :

- 1) two thirds of the seats to be assigned shall be attributed to the group of linked lists or to the non-linked list which has obtained the greatest electoral figure of group or of list.

Where two thirds of the seats have been attributed to a group of linked lists the distribution of seats among the said lists shall be made as follows ; the electoral figure of the group of linked lists shall be divided by the number of seats assigned to the group and the electoral quotient shall so be obtained ; to each of the linked lists there shall be then attributed as many councillors as there are Electoral quotients contained in the electoral figure of each list ; posts in excess, if any, shall be attributed to the linked lists in respect of which the divisions have given the highest remainders, and in case of equality of remainders to that list which has obtained the highest electoral figure ;

- 2) the seats remaining shall be attributed to the other groups of linked lists and to the non-linked lists in accordance with the procedure specified in paragraph 1) hereof.

If the group of linked lists or the non-linked list mentioned in paragraph 1) has obtained a number of valid votes greater than two thirds of the total of valid votes attributed to all lists, the distribution of seats shall be made in accordance with the procedure specified in mentioned paragraph 1) above among all competitive lists.

Once the number of Councillors assigned to each list has been fixed, the Central Office shall prepare the rank-list of the candidates of each list in accordance with the individual figure obtained by them.

ARTICLE LXIV

In case the highest electoral figure has been obtained by two or more lists or groups of linked lists, and the determination of the lists or of the group of linked lists to which the two thirds of the assignable seats have to be attributed has become impossible, there shall be adopted the proportional distribution of seats among all lists or groups of linked lists on the basis of their electoral figure in accordance with the provisions set forth in paragraph 1) of the foregoing Article.

ARTICLE LXV

In conformity with the results ascertained by the Central Office the President shall proclaim elected, until the number of seats due to each list has been reached, those candidates who, according to the sequence of the rank list mentioned in the last paragraph of Art. LXIII have scored the highest individual figures and, if the said figures are equal, those preceding in the sequence of the list, after having invited the electors present to denounce the existence of any reasons of ineligibility on the part of the persons elected, without prejudice to the decisions of the Communal Council pursuant to Art. LXVII

ARTICLE LXVI

The representatives of the lists shall have the right to assist at the operations of the Central Office, occupying that part of the hall reserved for the Office.

The Central Office shall decide on all incidents relating to the operations entrusted to it.

All operations made, the incidents occurred, the decisions taken, the statements of reasons of ineligibility in regard to the elected candidates shall be mentioned in the record; the record shall be compiled in two copies and signed on each sheet by the President and by all members of the Office.

A copy of the record shall be deposited in the Communal Secretariat where it may be inspected by every elector. The other copy together with all enclosures shall immediately be put in an envelope to be sealed with the stamp of the Office and signed by the President and by at least two members of the Office, and at once forwarded to the Zone President together with the records of all Sections and with the envelopes containing the ballot-papers mentioned in Art. XLVI, last paragraph.

The latter envelopes may not be opened by the Central Office for any reason whatsoever.

CHAPTER VII

CONFIRMATIONS AND SUBSTITUTIONS

SECTION I

GENERAL PROVISIONS

ARTICLE LXVII

At its first sitting immediately after the elections the Communal Council shall, before deciding any other matter, examine the position of the elected members in accordance with Articles XIV, XV, XVI and XVII, even if no objection has been raised, and declare their ineligibility whenever any of the reasons set forth therein exists, and provide for their substitution in accordance with the provisions of Sections II and III of this Chapter.

If the Councils have failed to make the declaration at the first sitting, the Zone Administrative Board shall provide accordingly.

Against the decisions of the Councils the objections and appeals provided for by Chapter VIII shall be admitted, the relative time-limits shall run from the publication of the decision or from the notification where such notification is necessary.

SECTION II

SPECIAL PROVISIONS CONCERNING SUBSTITUTIONS IN THE COMMUNES OF DUINO-AURISINA, S. DORLIGO DELLA VALLE, SGONICO AND MONRUPINO

ARTICLE LXVIII

In case the election of any candidate who obtained the highest number of votes is null, the candidates who obtained the highest number of votes after those elected, shall be substituted.

ARTICLE LXIX

Whenever the election in some Sections has not taken place or has been annulled, the voting or its repetition in such Sections may be omitted provided the vote of the electors inscribed in the Sections does not affect the result of the election of any elected candidate.

If the vote of the electors inscribed in the said Sections affects the above result, the election shall take place within two months on a date to be fixed by the Allied Military Government.

ARTICLE LXX

In case the election introduces into the Council any of the relatives specified in Art. XVI, that candidate shall be considered elected who has obtained the greater number of votes and, in case of equality of votes, the senior in age.

In such case the substitution of those excluded shall be made immediately in terms of Art. LXVIII.

SECTION III

SPECIAL PROVISIONS CONCERNING SUBSTITUTIONS IN THE COMMUNES OF TRIESTE AND MUGGIA

ARTICLE LXXI

Whenever the election in some Sections has not taken place or has been annulled, the voting or its repetition in such Sections may be omitted provided the vote of the electors inscribed in the Sections does not affect the total results of the elections.

If the vote of the electors inscribed in the said Sections affects the total results of the elections, the election shall take place within two months on a date to be fixed by the Allied Military Government.

ARTICLE LXXII

Whenever, consequent to the election, relatives as specified in Art. XVI have become members of the Council, the one shall remain elected who appertains to the list which scored the higher electoral figure or, if candidates of one and the same list are involved, that candidate who has scored the higher individual figure.

In such cases the excluded members of the Council shall immediately be substituted in accordance with the provisions of the following Article.

ARTICLE LXXIII

Any seat becoming vacant during the four-year period for, whatsoever reason, other than voluntary resignation, shall be given to the candidate immediately following the last person elected in the same list.

CHAPTER VIII

OBJECTIONS

ARTICLE LXXIV

Objections shall be admitted against the electoral operations of the elections of the Communal Councillors within one month from the proclamation of the elected Councillors.

Objections shall be decided upon in the first instance by the Communal Council both as regards question of eligibility as well as electoral operations.

Objections shall be notified within three days by the objector through judicial channels to the party concerned, so that a reply may be filed within ten days by the said party.

If the Communal Council has taken no action on the objection within two months from its notification, the case shall, upon request of the parties concerned, be passed to the Zone Administrative Board which shall then provide for judgment within one month from the day it has taken over the case.

The Mayor shall notify the decision taken by the Council to the party concerned within five days.

ARTICLE LXXV

Objections against the decision of the Council shall be admitted in the Zone Administrative Board within one month from the notification of the decision.

Such objections shall be notified within five days by the objector through judicial channels to the party concerned who may file a reply within ten days.

Appeal against the decisions of the Zone Administrative Board shall be admitted to the Court of Appeal, in accordance with the provisions contained in Chapter IV of Order No. 190, dated 19 September 1949. The decision of the Court of Appeal shall be final.

ARTICLE LXXVI

Whenever the Communal Council, the Zone Administrative Board and the Court of Appeal have granted the submissions („ricorsi“) made to them, they shall, where necessary, correct the result of the elections accordingly, and shall substitute the candidates not legally proclaimed elected, with those entitled thereto.

CHAPTER IX

PENAL PROVISIONS

ARTICLE LXXVII

Any person who, in order to obtain for his own or a third person's benefit a signature for a statement of the presentation of candidates, an electoral vote or abstention, gives, offers or promises any advantage whatever to one or more electors or, in agreement with electors, to third persons, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 3 years and by a fine („multa“) from 3,000 up to 20,000 Lire, even if the advantage promised has been disguised in the form of an indemnity to be paid to the electors for travelling expenses or expenses of sojourn or payment for food or beverages, or of compensation under the pretext of electoral expenses or services.

The same penalty shall be applicable to the elector who, in order to give or deny his signature or vote, has accepted offers or promises or received money or other advantages.

ARTICLE LXXVIII

Any person who makes use of violence or threats against an elector or his family, in order to coerce him to sign a statement of presentation of candidates or to vote in favour of certain candidates or to abstain from signing or voting, or by news known to him to be false, or by tricks or deceit or by any illegal means sufficient to restrict the freedom of the electors, exercises pressure, in order to coerce them to sign a statement of presentation of candidates or to vote for a determined candidate or to abstain from signing or from voting, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 5 years and by a fine („multa“) from 3,000 up to 20,000 Lire.

The penalty shall be increased and may in no case be less than 3 years, if the violence, the threat or the pressure has been made by weapon or by disguised person, or by more persons together, or by an anonymous writ, or in a symbolical way, or in the name of groups of persons, associations or committees, whether existing or fictitious.

Whenever the violence or the threat has been made by more than five persons together, even if only one of them has made use of weapons, or by more than ten persons through without the use of weapons, the penalty shall be that of imprisonment („reclusione“) from 3 to 15 years and of a fine („multa“) up to 50,000 Lire.

ARTICLE LXXIX

Any public official, any person charged with a public service, any person exercising a service of public utility, ministers of any religious worship and any person vested with public authority or civil or military functions, who abusing his powers, duties and functions or during their performance, tries to coerce the electors to sign a statement of presentation of candidates, or to oblige the electors to vote in favour of or against certain lists or certain candidates, or to induce them to abstention, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 3 years and by a fine („multa“) from 3,000 to 20,000 Lire.

ARTICLE LXXX

Any person who hinders the posting of posters of public Authority relating to electoral operations or hinders the spreading or the posting of printed matter for electoral propaganda, or steals or destroys posters or printed matter destined to be posted or distributed, shall be liable to punishment by imprisonment („reclusione“) from 1 to 3 years and by a fine („multa“) from 3,000 to 15,000 Lire.

Whenever the offence is committed by a public official, the punishment shall be imprisonment („reclusione“) from 2 to 5 years.

ARTICLE LXXXI

Electoral propaganda of any kind, direct or indirect, including meetings and gatherings in public places or those open to the public shall be prohibited on election day.

Infractions shall be punishable by imprisonment („reclusione“) up to 6 months and by a fine („multa“) from 2,000 to 10,000 Lire.

ARTICLE LXXXII

Without any prejudice to the heavier penalties provided for by Article LXXXIX for such cases as are contemplated therein, those persons, who having been designated to the office of President, of Scrutineer or of Secretary, refuse to take it over or are not present at the installation of the office without any justified reason, shall be liable to a fine („multa“) from 2,000 to 5,000 Lire. Those members of the Office who without justified reason go away before the electoral operations are completed, shall be liable to the same penalty.

Offences provided for by the preceding paragraph shall be dealt with by immediate trial.

ARTICLE LXXXIII

Any person who by threats or by acts of violence disturbs the regular course of electoral meetings, hinders the free exercise of the right of voting or in any way whatever alters the results of voting, shall be liable to punishment by imprisonment („reclusione“) from 2 to 5 years and by a fine („multa“) from 3,000 to 20,000 Lire.

The penalty provided for in the preceding paragraph shall be applicable to any person who forges, wholly or partially Rolls of electors or lists of candidates or other documents contem-

plated by this Order and destined for electoral operations, or alters any such genuine documents, or substitutes, suppresses or destroys any of the said documents wholly or partly. Any person who makes use of any of the said documents which has been forged, altered or substituted, shall be liable to the same penalty, even if he has not taken part in committing such action.

Whenever the punishable action has been committed by any person belonging to the Electoral Office, the penalty of imprisonment („reclusione“) shall be from 2 to 8 years and the fine („multa“) shall not be less than 10,000 Lire.

Persons accused of crimes contemplated by this Article, who have been arrested in the very act, shall be tried by immediate trial („giudizio direttissimo“).

ARTICLE LXXXIV

Any person who enters the polling-hall or that of the Central Office bearing arms, even if he be an elector or member of the Office, shall immediately be arrested and shall be liable to punishment by imprisonment („reclusione“) from 1 month to 1 year. The weapon shall be confiscated.

The Court shall proceed by immediate trial.

ARTICLE LXXXV

Any person who without being entitled thereto, enters the polling-hall or that of the Central Office during the electoral operations, shall be liable to punishment by detention („arresto“) up to 3 months and by a fine for contravention („ammenda“) up to 2,000 Lire.

The penalty set forth in the preceding paragraph shall be applicable to any person who in the aforesaid halls causes disorder by visible signs of approval or disapproval or otherwise and does not comply with the President's warning.

ARTICLE LXXXVI

Any person who being deprived or suspended from the exercise of the right of voting, or assuming the name of another person, signs a statement of presentation of candidates or presents himself for voting in an Electoral Section, or who signs more than one statement of presentation of candidates or votes in more than one Electoral Section, shall be liable to punishment by imprisonment („reclusione“) up to 2 years and by a fine („multa“) up to 20,000 Lire.

ARTICLE LXXXVII

Any person who during the electoral operations and prior to the final closing of the record fraudulently announces as designated distinctive marks of list or names other than those indicated in the ballot-paper, or who being charged to cast the vote instead of an elector who cannot do it, does so voting for a list or candidates other than those that had been indicated to him, shall be liable to punishment by imprisonment („reclusione“) from 1 to 6 years and by a fine („multa“) from 5,000 to 20,000 Lire.

ARTICLE LXXXVIII

Any person who cooperates in admitting a voter to voting who is not entitled to vote or in excluding a voter who is entitled to vote, or cooperates in permitting an elector not physically disabled to have himself assisted in voting by third persons as well as the physician who for such purpose has issued a certificate not conforming to the truth, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 2 years and by a fine („multa“) up to 10,000 Lire.

Whenever such offences have been committed by persons belonging to the Electoral Office, they shall be liable to punishment by imprisonment („reclusione“) up to 3 years and by a fine („multa“) up to 20,000 Lire.

ARTICLE LXXXIX

Any person belonging to the Electoral Office who, by actions or omissions contrary to the Law renders impossible the electoral operations or causes the nullity of the election, or alters its result, or abstains from proclaiming the result of the voting, shall be liable to punishment by imprisonment („reclusione“) from 3 to 7 years and by a fine („multa“) from 10,000 to 20,000 Lire.

Any person who, belonging to the Electoral Office, hinders the legally prescribed transmittance of the Rolls and lists, papers, envelopes and ballot-boxes, by refusing their delivery or misappropriating them, shall be liable to punishment by imprisonment („reclusione“) from 3 to 7 years and by a fine („multa“) from 10,000 to 20,000 Lire. In such cases the culprit shall immediately be arrested and tried by the Tribunal by immediate trial.

The Secretary of the Electoral Office refusing to inscribe into or to enclose with the record protests or objections of electors, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 3 years and by a fine („multa“) up to 20,000 Lire.

Any representative of lists of candidates who hinders the regular course of the electoral operations, shall be liable to punishment by imprisonment („reclusione“) from 2 to 5 years and by a fine („multa“) up to 20,000 Lire.

ARTICLE XC

Any person who, in order to vote without having the right thereto or to vote more than once, makes improper use of the electoral certificate, shall be liable to punishment by imprisonment („reclusione“) from 6 months to 2 years and by a fine („multa“) up to 20,000 Lire.

Any person who, in order to hinder the free exercise of the electoral right, secures electoral certificates, shall be liable to punishment by imprisonment („reclusione“) from 1 to 3 years and by a fine („multa“) up to 20,000 Lire.

ARTICLE XCI

The President of the Office who fails to detach the appropriate coupon from the electoral certificate or to ensure that the elector enters the polling-booth for the casting of his vote, as well as those who prevent the elector from doing so, shall be liable to punishment by imprisonment („reclusione“) from 3 months to 1 year.

ARTICLE XCII

The elector who does not return the ballot-paper or the pencil shall be liable to a fine („ammenda“) from 1,000 to 3,000 Lire.

ARTICLE XCIII

Any elector may initiate penal action for the offences contemplated by the preceding Articles by declaring his intervention as interested party („parte civile“).

The penal action for any offence contemplated by the present Order, shall prescribe after two years from the date of the last record of election. Such period of limitation may be interrupted by any act of proceeding, but said interruption may not extend the duration of the penal action for a period exceeding in total the half of the period of limitation.

ARTICLE XCIV

Whenever an investigation has been ordered by the Communal Council or by the Zone Administrative Board, the person charged therewith shall have the right to summon witnesses.

The provisions of the Penal Code concerning false testimony, concealment of truth, and refusal to witness in civil matters, shall be applicable to the witnesses summoned in the above mentioned investigations ; the said provisions shall apply without prejudice to graver penalties provided by the Penal Code, for false testimony or concealment of truth or refusal relating to punishable facts.

ARTICLE XCV

Whenever the penalty of imprisonment („reclusione“) has been applied by the Court, the condemnation for electoral offences shall always imply the suspension from the electoral right („diritto elettorale“) and from any public office.

If the condemnation has been inflicted on a candidate, the deprivation of the electoral right and of eligibility shall be pronounced for a period not less than 5 and not exceeding 10 years.

In any case the publication of the sentence of condemnation may be ordered by the Court.

In all cases there shall be no prejudice to the application of higher penalties provided for by the Penal Code or by other laws for graver offences not provided for by this Order.

The provisions of Articles 163 to 167 inclusive and of Article 175 of the Penal Code and of Article 487 of the Code of Penal Procedure relating to the conditional suspension of the penalty and to non-mentioning of the condemnation in the certificate of penal records, shall not be applicable to electoral offences.

ARTICLE XCVI

The provisions of this Chapter shall be valid also for the election of the Mayor in so far as applicable.

TITLE III

TRANSITORY AND FINAL PROVISIONS

ARTICLE XCVII

The following categories of persons, in addition to those who have been excluded from active electorship in terms of Article XXXII of Order No. 345, dated 24 September 1948, shall not be elected Communal Councillors for the period up to 31 December 1952 :

- a) Ministers and under secretaries of State of the Fascist Government who held office or were appointed on or after 6 January 1925 ;
- b) Senators declared barred from their office ;
- c) Deputies who, after 3 January 1925, have voted fundamental laws intended to keep in force the Fascist Regime ;
- d) National Councillors ;
- e) „Prefetti“ and „Questori“ appointed by virtue of fascist qualifications ; Heads of Provinces and „Questori“ appointed by the Government of the Italian Social Republic or by the German occupation Authorities ;
- f) „Presidi“ of Provinces and those who were „Podestà“ during the last five-years period of the Fascist Regime (1938-1943) or were appointed to such office by the Government of the Italian Social Republic or by the German occupation Authorities ;
- g) members of the Special Tribunal for the Defence of the State and members of the special Tribunals of the Italian Social Republic ;
- h) Superior Officers and Generals of the State's Armed Forces who, pursuant to epuration proceedings, have been dispensed from service with or without loss of their right to pension, as well as Officers of any rank who, having co-operated after 13 October 1943, with the Armed Forces fighting against Italy, have been cancelled from their rolls and have lost their rank ;
- i) „Moschettieri del Duce“, Officers of the Fascist Militia (M.V.S.N.) in permanent compensated service, except those belonging to religious, medical or welfare services and those belonging to Libya Legions, to the Railways Militia to the Post and Telegraph Militia, to the Universities Militia, to the Forestry Militia, to the Roads Militia or to Ports Militia, to the Italian Littorio Youth (G.I.L.), to the DICAT or DACOS ;
- j) Officers who have been in actual service with the Armed Forces of the Italian Social Republic ; Officers of the National Republican Guard and members of the Black Brigades, of the autonomous legions and of the Political Police Special Units of the Italian Social Republic ;
- k) employees of public administrations of a grade higher than the 9th of the State's classification or of a corresponding grade who, pursuant to epuration proceedings, have been dispensed from service with or without loss of their right to pension ;

l) those who have held any of the following offices or any of the equivalent feminine offices ; secretary or under-secretary of the Fascist Party, member of High Council of Fascism, member of the National Directorate of the Fascist Party, member of the National Council of the Fascist Party, inspector of the Fascist Party, federal secretary and under-secretary, federal inspector, political secretary of Communes having not less than 20,000 inhabitants ;

m) those definitively cancelled from professional Rolls pursuant to epuration proceedings ;

n) those who inscribed themselves in the Republican Fascist Party.

However, those who, though having belonged to one of the foregoing categories have been declared non-punishable by the competent Authorities and those in whose regard the Epuration Commissions have passed a decision of acquittal shall be eligible.

ARTICLE XCVIII

In the statement of acceptance of the candidature, provided for in the sixth paragraph of Article XXVII and in No. 2) of the seventh paragraph of Article XXX, the person concerned shall expressly state that he is not affected by any of the reasons for ineligibility contemplated by the foregoing Article.

Inobservance of the provisions contained in the preceding paragraph shall imply elimination of the candidate's name from the list by the Zone Electoral Commission.

ARTICLE XCIX

In the course of the examinations provided for by Article LXVII, the Communal Council shall ascertain whether any of the reasons for ineligibility established in Article XCVII exists in respect of the elected candidates.

ARTICLE C

Nothing contained in Article VIII and Articles LXX, LXXII and LXXIII of this Order shall, however, affect the tenure of office of the existing Communal Councils, nor authorize the substitution of the existing Councillors.

However, the Communal Councils specified in the preceding paragraph shall remain in office until the convening of the electoral meetings called for renewal of said Councils ; the Mayor and the Communal Board shall remain in office until their successors are appointed.

ARTICLE CI

Order No. 38, dated 20 February 1951, as amended by Article I of Order No. 88, dated 29 May 1951, is hereby repealed.

ARTICLE CII

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

Dated at TRIESTE, this 26th day of March 1952.

JOHN L. WHITELAW

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

Ref. : LD/A/52/44

Administrative Order No. 16

AUTHORITY GRANTED TO "COMUNITA' ISRAELITICA" OF TRIESTE TO ACCEPT A LEGACY

WHEREAS the „Comunità Israelitica“ of Trieste has made an application to the Allied Military Government to accept a legacy left to it by Prof. Salvatore Sabbadini in his will dated 2 February 1944, opened and published on 23 October 1949, according to Notary Vladimiro Senciari's deed Rep. No. 14424, in Trieste,

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 Arty, Executive Director to Director General, Civil Affairs,

ORDER:

ARTICLE I

Authority is hereby granted to the „Comunità Israelitica“ of Trieste to accept, subject to the terms and conditions specified in the will hereinafter mentioned, the legacy left to it by Prof. Salvatore Sabbadini in his will dated 2 February 1944, opened and published on 23 October 1949, according to Notary Vladimiro Senciari's deed Rep. No. 14424, in Trieste.

ARTICLE II

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

Dated at TRIESTE, this 24th day of March 1952.

VONNA F. BURGER

Colonel Arty

Executive Director to

Director General, Civil Affairs

Ref.: LD/B/52/16

Notice No. 20

MINIMUM WAGES FOR NON CLERICAL PERSONNEL EMPLOYED BY FIRMS OPERATING LICENSED AUTOBUS-LINES

NOTICE is hereby given that the Minimum Wages Arbitration Board, constituted pursuant to Order No. 63 dated 1 December 1947, has issued in respect of non clerical personnel employed by firms operating licensed autobus-lines, not members of category associations, the following award:

L O D O

ARTICOLO 1

L'efficacia del lodo pubblicato con l'avviso n. 14 sulla Gazzetta Ufficiale di data 1^a aprile 1951, si intende prorogata sino al 30 settembre 1952, con le modificazioni indicate in appresso.

ARTICOLO 2

A partire dal 1° febbraio 1952 ai lavoratori cui il presente lodo si riferisce, sarà applicata la sottoindicata tabella salariale:

Lire

Autista conducente autobus con rimorchio od operaio specializzato	18.295
autista conducente senza rimorchio o II autista o operaio qualificato	14.770
fattorino bigliettotaio superiore ai 18 anni	12.755
fattorino bigliettotaio inferiore ai 18 anni	8.900
manovale specializzato	12.755
manovale specializzato dai 18 ai 20 anni	10.720
custodi, portieri, guardiani e fattorini d'ufficio (per 10 ore d'ufficio) o manovali comuni	10.650
manovale comune dai 18 ai 20 anni	8.830
ragazzi dai 16 ai 18 anni	6.620
ragazzi inferiori ai 16 anni	5.055

ARTICOLO 3

Pure dal 1° febbraio 1952, il lavoratore per anzianità di servizio maturata dopo il 21esimo anno di età presso la stessa azienda o gruppo aziendale e nella medesima categoria di appartenenza, avrà diritto, a prescindere da eventuali aumenti in merito, ad una maggiorazione del salario minimo previsto all'articolo precedente nella rispettiva categoria, della misura del 4% per ogni triennio di anzianità; con un limite massimo di 4 trienni.

Gli aumenti periodici decorreranno dal 1° giorno del mese immediatamente successivo a quello in cui si compie il triennio di anzianità.

Gli aumenti di anzianità già maturati all'atto dell'entrata in vigore del presente lodo, devono essere calcolati come stabilito nella prima parte dell'articolo.

Ai lavoratori attualmente in servizio, agli effetti degli aumenti periodici di cui sopra verrà riconosciuta l'anzianità per il servizio prestato dal 1° gennaio 1945.

Nel caso di passaggio a categoria superiore, l'anzianità del lavoratore ai fini degli aumenti periodici, decorrerà dal giorno dell'assegnazione alla nuova categoria.

ARTICOLO 4

Per quello che concerne l'indennità di contingenza si fa riferimento a quanto previsto per i lavoratori disciplinati dal contratto collettivo di categoria, comprese le eventuali modificazioni del futuro.

ARTICOLO 5

Sarà ammessa una richiesta di revisione del presente lodo, anteriore alla scadenza prevista all'articolo 1, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato dal contratto di categoria.

Letto, confermato e sottoscritto

Trieste, li 30 gennaio 1952.

<i>Il Presidente:</i>	Sgd. Walter LEVITUS
<i>I Componenti:</i>	“ Carlo VENTURINI
	“ Guido CALISSANO
	“ Renato CORSI
	“ Livio SORANZ
<i>I Consulenti tecnici:</i>	“ Ruggero TIRONI
	“ Giovanni POLI

Approvato: 14 febbraio 1952

Sgd. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 26th day of February 1952.

Ref.: LD/C/52/15

Dr. Eng. E. de PETRIS
Chief Department of Labour

Notice No. 21

MINIMUM WAGES FOR PERSONNEL EMPLOYED BY WOOD-WORKING INDUSTRIAL CONCERNS

NOTICE is hereby given that the Minimum Arbitration Board, established pursuant to Order No. 63 dated 1 December 1947, has issued in respect of personnel employed by wood-working concerns not members of category associations the following award:

L O D O

ARTICOLO 1

L'efficacia del lodo pubblicato con l'avviso n. 11 sulla Gazzetta Ufficiale di data 1° aprile 1951, si intende prorogata sino al 31 agosto 1952, con l'aggiunta in appresso indicata.

ARTICOLO 2

La misura dell'indennità di contingenza sarà corrispondente a quella in vigore per i lavoratori disciplinati dal contratto collettivo di categoria, con le eventuali modificazioni future. Si intende così soppresso l'assegno temporaneo fissato con l'art. 2 del lodo citato nell'articolo precedente.

ARTICOLO 3

Sarà ammessa una revisione del presente lodo anteriore alla predetta scadenza, solamente nel caso in cui avesse a subire delle modificazioni il trattamento economico del personale disciplinato dal contratto collettivo di categoria.

Letto, confermato e sottoscritto

Trieste, 31 gennaio 1952

<i>Il Presidente:</i>	Sgd. Walter LEVITUS
<i>I Componenti:</i>	" Bruno MARI
	" Carlo FRANDOLI
	" Renato CORSI
	" Livio SORANZ
<i>I Consulenti tecnici:</i>	" Egidio FURLAN
	" Giovanni D'ELIA

Approvato : 14 febbraio 1952.

Sgd. de PETRIS

Capo Dipartimento del Lavoro

Dated at TRIESTE, this 26th day of February 1952.

Ref.: LD/C/52/19

Dr. Eng. E. de PETRIS
Chief Department of Labour

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