

Declassified E.O. 12356 Section 3.3/NND No. 725016

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ITAL DEATH DUTIES, PROPOSED REVISION
MAR., APR. 1946

Legal SE

May I have your views on 1A?

I do not know how many countries are likely to be affected or what number of cases might arise.

I understand that in any case the British Govt intend to push for the concessions.

McCam/Bryader
VPCHS

28/2/40

2.

VPCHS
PCCHS (B)

I have spoken to Somerville about it and am awaiting his reaction. He will write to the P.C. on the subject next week. If possible, the matter will be referred to the Ministry of Justice.

As the amount involved will not be considerable, I expect no great difficulty under the question of privilege, sovereignty & precedent can be involved. On Station, administrative supervision of the thing and of the bridge.

G. G. H. H. H. H.

VP CAS

2

VP (P)
POLHD (P)

I have spoken to Somerville about it and am awaiting his reaction. He will speak to the PM on the subject next week. Where possible, the matter will be referred to the Ministry of Justice.
As the amount involved will not be considerable, I expect no great difficulty unless the question of privilege, sovereignty & precedent can be invoked. I on Station administration supervisors of the this end of the bridge.

S. G. Harrison
Hue

Legal Sec
6 Mar 46.

4732
3

To Legal Sec.

Ref. Minutes 1 and 2 may the VC be advised of the present position and whether any decision has been taken.
J. K. Keane may
of VC CG Section.

20th Mar 46.

CLA

P.1A. Ask Blair A whether he agrees with form

3 & 2/50 put up to W. Gov. AS 25/3

(3)

TRANSLATION

ne 13/4

13 April 1946

SUBJECT : Inheritance tax - on behalf of
Allied Soldiers dead in the war.

Dear Mr. Advisor,

I beg to refer to the conversation I had with you
one month ago on the same subject.

As I already stated to you, the Allied Commission
wants that benefits deriving from Laws L. 26-2-1942 No 175
L. 17-8-1942 No 948, R.D.I. 19-8-1943 No 734 as well as
Lieutenancy Decree 8-3-1945 No 90, concerning exemption
from payment of inheritance tax on behalf of soldiers
dead in war, be extended also to soldiers of Allied
Nations.

Please, let me know result of steps you may have
already taken and give general information on the matter.

I remain, dear Mr. Advisor, yours truly

4750

G.G. HANNAPORD
Lt. Colonel,
Deputy Chief Legal Advisor

(2)

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-MISSION

ME/rm.

AC/4005/L.

13 April 1946.

OGGETTO : Imposta di successione - esecuzione
a favore di militari alleati caduti
in guerra.

Egregio Consigliere,

mi riferisco al colloquio che ebbi con lei circa un mese
fa sullo stesso oggetto.

Come ebbi già a precisarle la Commissione Alleata desidererebbe che i benefici derivanti dalla L. 17 - 8 - 1942 No. 948, dalla L. 26 - 2 - 1942 No. 175, dal R.D.L. 19 - 8 - 1943, No. 734, nonché dal D.L.L. 8 - 3 - 1945 No. 90 concernenti esenzione dal pagamento di imposte di successione a favore dei militari caduti in guerra, vengano estesi anche ai militari delle Nazioni Unite.

Io sarei grato se mi facesse conoscere i risultati dei passi che lei ha già presi in proposito e lo stato generale della questione.

Mi creda, egregio Consigliere, sinceramente suo

4792

G.G. HANFORD,
Lt. Colonel,
Deputy Chief Legal Advisor.

Dott. Antonio SCARDINO
Consigliere di Stato
Presidenza del Consiglio
Ufficio legislativo

224/14/46

Vice-President,
Civil Affairs Section,
Allied Commission.

Office of British
Political Adviser

Subject: Death Duties

The Foreign Office are anxious to secure for the heirs of British subjects or British protected persons who lost their lives in the war the benefits of Italian legislation granting remission or reduction of death duties to Italian subjects who likewise lost their lives.

2. The Legal Adviser of the British Embassy has furnished the attached summary of Italian law on the subject.
3. The Foreign Office's objective is obviously equitable but the matter does not concern British interests alone. It concerns, or may concern, the interests of nationals of all countries which were at war with Italy. It seems therefore to be eminently a matter which will best be put to the Italian Government by the Allied Commission on behalf of all countries which were at war with Italy.
4. From the Italian point of view this procedure would have the advantage of not leaving the Italian Government to think or hope that they could restrict this concession to the first Allied Government that asked for it, as they would be likely to imagine if approached by one Government alone.

25.11.46

Haynes
Polad (BR)

4791



SUMMARY (enclosure to 224/4/46)

In cases of death on active service Italian law (Royal Decree No. 731 of the 19th August 1943) grants full exemption only when heirs are deceased person's wife, ascendants or descendants.

Property inherited by brothers, sisters, nephews and nieces is exempt up to Lit. 300,000 value. Half-duty is payable on the rest.

Property inherited by other persons pays full death duty.

Foregoing provisions were confirmed by Royal Decree No. 90 of 8th March 1945 and extended to persons killed in air raids or losing their lives in any other manner resulting from the war.

A declaration to the Tax Office is, however, necessary in all cases except

- (a) inheritance by ascendants, descendants, husband or wife;
- (b) property other than real-estate.

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! See also L. 17 - August 1961 N. 948
(Lenc - par. 156),
L. 26 - Feb. 1962 - N. 175
(Lenc par. 458)

4100

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PARTITO FASCISTA REPUBBLICANO

Federazione Fascista dell' Urbe

Il Sig. _____

desidera conferire con _____

Motivo : _____

Roma, _____

194 XXII

FIRM _____

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Monthly Reports

CLO's

Declassified E.O. 12356 Section 3.3/NND No. 785016

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