

Declassified E.O. 12356 Section 3.3/NND No. 785017

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10000/109/266
(VOL. I)

Declassified E.O. 12356 Section 3.3/NND No. 785017

0000/109/266
VOL. I)

DECREE, CONFISCATION OF PROPERTY
MAY-SEPT. 1945

98

For info. p. 97 is action on p. 93.

atp 10/9
11/9

100

For info. p. 99 will further reference to p. 93.

atp 14/9

103

100

Your attention is called to p. 93 & action is p. 97
taken by this Sp. - particularly to p. 3 of p. 99. Also
please see p. 101 & 102. - All reports not yet in.

atp 12/9

104

Submit to CC. When all reports are in.

Adm
14/9

103

Edo Your attention is called to files 93 & action at file 99
then by this file. - particularly, 2 pages 3 & 9 file 99. Also
please see files 101 & 102. - All reports not yet in.

Adm
17/9.

104.

Submit for C.C. When all reports are in.

W. 17/9

105

24/9 asked Capt. Highland to follow up Lombard
revised 24/9

3021

CSD

86

Ref 85 I think EC would like to be informed on the latest position of this important decree.

12/6/45

87

[Signature]

Executive Commission

To see for info

16th June 45

C.S.O.

Dr. Cram

94

Please see for info 93 for information. C.A. Section will act,

W.K. 19

7 5/3

95

C.S.O.

CAS is not the channel for this decree which is a financial decree & deal with by CPA

~~To see for info~~

16a June 45

C.S.O.

94

Dr. C. C. C.
Please see for 93 for information. C.A. Section will act.

2K719

7/1/4

95

C.S.O.

CAS is not the channel for their decree which
is a financial decree & deal with by CPA
who should act. Dr. C. C. C.

96

Maya Kewley

Pl see 95 and return the
action. 1.10/4. Please 5/4 2021/4

3020

(76)

CE 1710

25 OCT

Attached is submitted for your information/consideration/decision.

MS (28/10)

57-45

81

Chief Commissioner

Please see CAs per the comment
on the Forfeiture of Fancini's Property
decreed which is being referred
to the 2 Ambassadors for their
opinions. I suggest we await
their return before taking further
action. Both Political Advisors

81

Chief Commissioner

Please see CHA's prior comment
on the forfeiture of Farini's property
decreed which he has referred
to the 2 Ambassadors for their
opinions. I suggest we await
their return before taking further
action. Both Political Advisors
have copies of ~~FF~~ 80.

CC has already taken this matter
up; see letter of 2 June to Amer. Amb.
7/6
5/6/45
RD

JULY

Please see folio 42.

1/4 Reilly

2/4 444 2/4 444
 Even Sec has this in hand. Suspended
 action until repun of their negotiations with
 Italian Govt. J.

Note

45

See Minutes of Vice-Presidents' Meeting where Big. Rep. is
 to submit draft to the C.C. on New Draft Decree. 9/5/44

45 3/4 3/4

SO to CC

46

Ref folios 33 + 42 is any further action
 desired on this matter? It would appear
 that so far as AFHQ is concerned we
 could let it drop.

Office of CC.

27/4

E. H. Jordan

Major Jordan.

47

V.P. C.A. Section should be asked to
 write a letter to G.E. giving them the latest position.

46

SO to CC

Ref photos 33 + 42 is any further action
desired on this matter? It would appear
that so far as AFHQ is concerned we
could let it drop.

Office of CC.

27/4

E. H. Horden
my

47

Major Under.

V.P. C.A. Section should be asked to
write a letter to G.I. giving them the latest position.
He knows all about it.

See 48 Sh

T. H. Quynh My
28. 10.

JUL 19

20

CSO

Please see ¹⁹ for info.

16/3/45

17/3

36

CSO

35 replies to a letter to the Br + Amer Ambassadors at 19.

Note that 19 draws attention to the possibility of the "undesirable political & economic" consequences of the proposed decree.

Folio 33, to AFHQ, asks for instructions from the military point of view.

22/3/45

File seen by Mr Antolini, Lt Col Thompson, Mr Braine

CSO. CC will write to Sir Noel Charles

22/3

(see 37)

CC 774

MAR 21 1945

22/3/45

3011

7

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41

A/S. C. C.

39, 40 to information

30/3

30/3 noted. 2

3011

53740
HEADQUARTERS ALLIED COMMISSION
APO 394
Finance Sub-commission

Ref: 13191/P

1. September 1945

SUBJECT: Sequestration of Fascist Profits

TO: The Chief Commissioner
(Through Executive Commissioner).

1. Further to my memoranda 13191/P of 12 September and 14 September, I have now received a report from the Regional Finance Officer, Venetia Region.

2. The R.F.O. reports that he has found no cases of the breach of the Italian law for the sequestration of Fascist profits.

R. A. Thompson
Col.

Joint Director
Finance Sub-commission

See 109

PA. Encl 3/10
(Copy passing for cc files)

3015
M 103
See 2

(Circ. Bureau) Request

Declassified E.O. 12356 Section 3.3/NND No. 785017

TRANSJURISTES ALLIED COMMISSION
AFC 394
Finance Sub-commission

Ref: 13191/Y

14 September 1945

SEP 1 - 1945

SUBJECT: Sequestration of Fascist profits

TO: The Chief Commissioner

1. Further to my memorandum 13191/Y of 12 September to you, a report on the administration of the Italian law for the sequestration of Fascist profits has now been received from our Regional Finance Officer in Liguria Region.

2. The R.F.O. reports that the law in question is being most rightly observed and that cases of sequestration show no unusual features.

3. Reports from Lombardia and Venetia Regions will be sent to you as soon as they are received.

Signed: ROBERT S. DENHARTOGH

Joint Director
Finance Sub-commission

cc GA Section

3044

5674

(99)

EXECUTIVE JUDICIAL COMMISSION
APO 324
Finance Sub-commission

12th September 1945

Ref: 13193/2

SEP 13 1945

SUBJECT: Segregation of Assets Profits

TO: The Chief Commissioner ✓

1. Reference your CG 2602 of 7 September 1945 to Executive Commissioner, copy to Civil Affairs Section, which was transferred to us by them for action.

2. Upon receipt of this letter we immediately sent out telegrams to all Regional Finance Officers for reports both by telegram and letter on this subject.

3. We have just received a telegram from the Regional Finance Officer, Piemonte region, reporting one case only. In Biella a case brought up concerning the firm of Brallo was erroneously admitted to the courts by the President of the local Tribunal, but it was dismissed by the Court of Appeal.

4. We will send further reports to you as soon as they are received.

R. Mayhew
Col.

Joint Director
Finance Sub-commission

CG to AL Section

See M 100
6012
SEP 1945

(Copy Passed For CC Files)

(As Kennier) APO

1003
Declassified E.O. 12356 Section 3.3/NND No. 785017

567
FIO
97
AND VENETIE REGION CMA AND PIEMONTE REGION CMA AND LIGURIA REGION CMA
AND LOMBARDIA REGION

5002

8 Sept 45

PRIORITY

SEP 11 1945

SECRET PD

PARA ONE PD CHIEF COMMISSIONER IS INFORMED THAT ITALIAN LAW ON
SEQUESTRATION FASCIST PROFITS IS BEING USED IN NORTH ITALY FOR SEIZURE OF
PLANTS AND EXPULSION OF OWNERS AND MANAGERS TO A DEGREE NOT PROVIDED FOR
IN THE LAW PD

FAREN TO AND VENETIE REGION FOR RFO CMA AND PIEMONTE REGION FOR RFO CMA
AND LIGURIA REGION FOR RFO CMA AND LOMBARDIA REGION FOR RFO FROM HJ
ALCOM CITE AGFIN FAREN

PARA TWO PD SEND URGENT REPORT THIS HEADQUARTERS BY TELEGRAM CMA
WITH DETAILS BY LETTER

(Bout 95)
PMA
11/9
93/9
98
3012

Finance SC

516

NICHOLAS PIOMBINO,
CWO USA, Asst. Adjutant.

(Cms Arnold)
CMA

Declassified E.O. 12356 Section 3.3/NND No. 785017

95

Ref: 567/95/EO.

Tel: 735

7 September 1945.

SUBJECT: Sequestration of Fascist Profits.

TO : Civil Affairs Section. *Finance Sec*

93

With reference to the Chief Commissioner's CC 2602 dated 7 Sept 1945 on the above subject, will you please take the necessary action.

R. W. KENSLEY
Chief Staff Officer,
To Executive Commissioner.

B/V
14/9/45
Hated

En Folio 94

3011

Declassified E.O. 12356 Section 3.3/NND No. 785017

HEADQUARTERS ALLIED COMMISSION

Office of the Chief Commissioner

APO 394

CC 2602

7 September 1945

Subject: Sequestration of Fascist Profits

To: Executive Commissioner

Information has reached me that the Italian law providing for sequestration of Fascist profits is being used in the North for seizure of plants and expulsion of managers and owners to a degree not provided for by the law in question. It is requested that this matter be investigated and a report rendered to me promptly so that, if necessary, appropriate representations may be to the Italian Government.

Elbert W. Stone

ELBERT W. STONE
Rear Admiral
Chief Commissioner

cc: CA Section
Pol Advsr (A)
Pol Advsr (B)

see 1794

See 95

F9741

Declassified E.O. 12356 Section 3.3/NND No. 785017

Translation

The President of the Council of Ministers

29928-10124-6.17

Rome, 11 July 1945

JUL 12 1945

Dear Admiral,

in answer to the letter of June 14th in which my predecessor submitted the text of a statement concerning the new law on the allotment of the profits of the past regime, the Allied Commission stated in its note of June 18th (DF/S.17) that it had no objections against the enforcement of the decree, as in the text which had been sent.

After this unconditional agreement, the ON. BONOMI proceeded to have the decree countersigned. It is now being published.

Referring to your letter of the 3rd (DF.S.17/GA) I have no difficulty in telling you that any observations which the Governments of the United Nations may make concerning citizens or concerns of the United Nations, will be given proper attention by the competent authorities.

I remain,

Yours truly,

s. Ferruccio Parri

Admiral Stone
Chief Commissioner
Allied Commission
Rome

s/o

Ed. List - 12 July 45
(567/EC)

Action: C.A. SEC 3003

Info: Chief Commr

Exec Commr

(Not Answer)

PA

567

(91)

DF/5-17/CA

3 July 45

JUL 4 1945

My dear Mr. Prime Minister,

As you are no doubt aware there has been considerable correspondence between the Italian Government and the Allied Commission regarding the proposed decree concerning the forfeiture of unlawful profits.

On the 14 June 1945 your predecessor wrote a letter (reference 362/1012, 5-17/1.7) with which he enclosed a proposed statement on the future enforcement of the law. He suggested that this statement should be made by his successor. Since that date the Allied Commission has said that there is no objection to the decree becoming law in its present state, but I would be glad if you would inform me whether the statement proposed by your predecessor has your approval. It removes any possible doubts which may exist concerning the body of the law itself.

Yours very truly,

ELIHU S. STONE
Rear Admiral, USNR
Chief Commissioner

Professor Ferruccio PASTI
The President of the Council of Ministers
Italian Government,
Rome.

see 92
Bu 4/7
Hated

300-
Eq2

Declassified E.O. 12356 Section 3.3/NND No. 785017

567

90

40

Ref, DF/5.17/Ca.

12 June 1945

JUN 20 1945

My dear Mr. Prime Minister,

I refer to your letter of 12 June 1945 regarding the decree concerning the forfeiture of unlawful profits to the State.

The Allied Commission has no objection to the decree becoming law in its present state.

Yours very truly,

ELLERY W. STONE,
Rear Admiral, USN,
Chief Commissioner.

President of the Council of Ministers,
Italian Government,
ROME.

*Copies to D. Embassy
an Embassy*

[Handwritten signature]

3007

RECEIVED
DISPATCHED
JUN 19 1945
OFF. BUREAU
LFB

[Handwritten signature]
20/6

Declassified E.O. 12356 Section 3.3/NND No. 785017

567
16

9

HEADQUARTERS ALLIED COMMISSION
AND
CIVIL AFFAIRS SECTION

Ref: DY/5.17/CA.

18 Jun 45

SUBJECT: Decree on Forfeiture of Property of
Convicted Fascists & Proletarian Companies.
TO: Political Adviser (A),
Political Adviser (B).

12 JUL 1945

In the instructions of the Chief Commissioner I enclose copy of
a letter from the Prison Minister dated 18 June 45 and request that you
will inform me whether the text of the proposed statement has your
approval.

85
A. D. Bonham Carter
p. C.R. WING, Brig., 1/1
CA Section.

Copy to: Chief Commissioner,
Executive Commissioner.

3006

2
(Mrs. A. G. R. R. R.)

PA 14/6

567

British Embassy,

Rome.

132/27/45

16th June, 1945.

JUN 20 1945

Immediate.

My dear Admiral;

In your letter of May 26th, you asked for my comments on the re-drafted Decree on the Forfeiture of Fascist profits.

As I think you are already aware, it was necessary to consult the Foreign Office, and I am now able to tell you that His Majesty's Government see no objection to the terms of the proposed decree as it stands.

Believe me

Yours very sincerely

/s/ Noel Charles

Rear Admiral Henry F. Stone, USN
Chief Commissioner
Allied Commission
Rome.

cc: Sec. State.
Ch. Sec.
Chief Commissioner

3005

Declassified E.O. 12356 Section 3.3/NND No. 785017

Rome, Italy.
June 14, 1945.

JUN 21 1945

Dear Admiral Stone:

With reference to your letter of June 12, 1945 regarding the proposed law for the forfeiture of fascist profits, while the Embassy's views are those expressed in my letter of May 30, 1945, the measure in question has been reported to the State Department with the request that the Subcom be informed whether it is desired that representations be made to the Italian Government in the matter. I shall be glad to write you further on the subject when a reply is received from the Department.

Sincerely yours,

/s/ A. Sir

Admiral Henry H. Stone,
Chief Commissioner,
Allied Commission,
Rome.

cc: Sec. State.
C. S. C.
Chief Commissioner

3004

Declassified E.O. 12356 Section 3.3/NND No. 785017

TRANSLATION NO. 794

THE MINISTERS OF THE COUNCIL OF MINISTERS

ROME, 14 June 1945

Ref. No. 344, 10124.6.17/1.7

16 JUN 1945

My dear Admiral,

With reference to your letter DF/5.17/CA of 21 May I had ordered that the law concerning the forfeiture of unlawful profits to the State, already approved by the Council of Ministers, be not enforced until your approval was given.

The opinion you expressed, that the part of the measure concerning profits of corporations might affect vital interests of the Allied Governments has been a cause of apprehension to me inasmuch as the Italian Government, even outside any question of control, does not desire in any way to impair the interests of the Allied Governments.

On the other hand, the measure in question must be applied throughout the entire territory of the State in order to be fully effective; it is therefore necessary that it receives the approval of the A.C. so that its sphere of enforcement will not be limited, as it has happened recently (I am referring to your letter DF/5.15/CA).

Minister Recenti, who has kept in touch with the Commission through a delegate, informs me that a statement of the Italian Government on the matter would be enough to dispel the expressed apprehensions, and suggests the text herewith enclosed. * — see file 54

Since I am resigning, it is evident that the statement on the future enforcement of the law should be made by my successor; I should be very grateful if you will send me your approval of the text of the statement so that my successor may sign it immediately, thus avoiding further delay.

I remain, my dear Admiral

Yours truly
Is. I. Bonomi

CH dist - 13 for MS

Horton - CH Rec

Info - EC

- G. C.

R. C.

A. C.

See 85 91

EC	Dist	in	Total
12/11/45	12/11/45	12/11/45	12/11/45
12/11/45	12/11/45	12/11/45	12/11/45
12/11/45	12/11/45	12/11/45	12/11/45

B/U 1/6

3000

With reference to the clarifications and amendments requested by the AC on the constitutional rules for the forfeiture of profits derived from the regime and, in particular, on the extent of art 6 (b) and (c), the application of which may impair the interests of citizens or companies of the United Nations, the Italian Government would like to make it clear that:

1) art 6, (b) confers to forfeiture proceedings persons associated or having common interests with fascist leaders or persons declared to be profiteers by the law.

In order to determine that a relation of association existed, it must be proved that such a relation was kept with persons on whose fascist activities there cannot be nor could there have been any doubt. Moreover, the said article specifies that the punishment covers only that part of the profit obtained by private citizens or companies in partnership with profiteers, which is derived directly from one or more definite transactions made in association with the profiteer.

This is the general assurance for third parties. If by chance a company in which citizens of the United Nations have interest, should be examined to proceedings for forfeiture, the factor of good faith and the proof contemplated by art 7 of the draft may favor the company.

2) art 6 (c) gives the power to refer to proceedings of forfeiture those companies, firms, tenets or shops, stock or profit interests in assets on 31 December 1944 belonged to persons declared to be profiteers by the law or to relative or persons associated with them.

With these rules the legislator intended to hit the positions companies, presuming that when the nine tenths of the stock capital belonged to profiteers, the other tenth was also to be considered as belonging to profiteers by means of neediness. This is in fact that experience has proved and what is actually true in all cases.

However, if by chance in the remaining one tenth there are stocks held by persons of good faith, these persons would not be hit as would the profiteers who hold the nine tenths, but would only lose their proportionate interests in the company. This is evidently a just rule.

In any case the Italian Government would like to consider it impossible for citizens of the United Nations to have acted as witnesses for recognized fascists or as witnesses recognized fascists. This would mean that the fascist regime and its economic and international policy had been supported.

In proceedings for forfeiture involving the interests of citizens or companies of the United Nations, the Italian Government will examine carefully any observations which the United Nations may make.

of the corporation, the factor of good faith and the proof contemplated by art 7 of the draft are favor the company.

Art. 10 gives the power to refer to proceedings of forfeiture those companies, nine tenths of whose stocks or proportions interests on 31 December 1942 belonged to persons declared to be prohibited by the law or to relatives or persons associated with them.

With these rules the legislator intended to hit the Italian companies, providing that when nine tenths of the stock capital belonged to prohibited, the other tenth was also to be considered as belonging to prohibited by means of business. This is in fact what experience has proved and what is actually true in all cases.

However, if by chance in the remaining one tenth there are stocks held by persons of good faith, these persons would not be hit as would the perpetrators who hold the nine tenths, but would only lose their proportionate interests in the company. This is evidently a just rule.

In any case the Italian Government would like to consider it impossible for citizens of the United Nations to have acted as business for recognized fascists or used as business recognized fascists. This would mean that the fascist regime and its economic and international policy had been supported.

In proceedings for forfeiture involving the interests of citizens or companies of the United Nations, the Italian Government will examine carefully any observations which the United Nations may make.

3007

Declassified E.O. 12356 Section 3.3/NND No. 785017

CC 2602

12 June 1945.

Dear Mr. Ambassador:

Thank you for your letter of 8 June in reply to my letter of 2 June on the subject of the law providing for the forfeiture of fascist profits.

In order to avoid any possible misunderstanding, can you inform me for my guidance if the American Embassy itself intends to make any representations to the Italian Government with respect to this law.

Very truly yours,

ELLERY W. STONE
Rear Admiral, USNR
Chief Commissioner

The Honorable Alexander Kirk,
American Ambassador,
119 Via Vittorio Veneto,
Rome.

Ellery Stone
C A Sec

3001

1016
Declassified E.O. 12356 Section 3.3/NND No. 785017

82
COPY

EMBASSY OF THE
UNITED STATES OF AMERICA

Rome, Italy, June 8, 1945.

Hear Admiral Ellery W. Stone,
Chief Commissioner,
Headquarters, Allied Commission,
APC 394.

Dear Admiral Stone:

I have received your letter of June 2, 1945, enclosing a copy of a letter prepared by the Civil Affairs Section of the Allied Commission, regarding certain provisions of the law providing for the forfeiture of Fascists profits, and although I appreciate very much your courtesy in submitting the information on the matter, it would not appear that the additional comments provided in the enclosed letter from the Civil Affairs Section need alter the position taken in my letter of May 30, 1945, on this subject.

Yours very truly,

/s/ A. Kirk.

E. C. L.

3000

COPY

Declassified E.O. 12356 Section 3.3/NND No. 785017

527555
HEADQUARTERS ALLIED COMMISSION

Office of the Chief Commissioner

APO 394

2 June 1945.

JUN 1945

Dear Mr. Ambassador:

Thank you for your letter of 31 May in connection with the proposed decree on forfeiture of fascist profits.

I have just received from my Civil Affairs Section a letter, a copy of which is enclosed, calling attention to certain passages in the proposed decree which possibly would affect Allied commercial interests. You may, therefore, wish to give the matter further consideration.

Very truly yours,

/s/ Elmer W. Stone

ELMER W. STONE
Rear Admiral, USN
Chief Commissioner

1 Encl.

The Honorable Alexander Kirk,
American Ambassador,
119 Via Vittorio Veneto,
Rome.

(L.C. Tamm)

BU
21
6
Admiral
27
2780

588
567

(80)

HEADQUARTERS ALLIED COMMISSION
APO 394
CIVIL AFFAIRS SECTION

Ref: DF/5.17/CA.

1 Jun 45

SUBJECT: Decree on Forfeiture of Fascist Profits.

JUN 2 1945

TO: Executive Commissioner.

20

10

Reference by DF/5.17/CA dated 25 May 45.

- 1 I feel that your attention should be drawn specifically to Article 6 of the above mentioned Decree. You will observe that by Sub-para (b) of that Article, companies who have common interests with the persons on the proscribed lists set out in Articles 1, 2 and 4, will suffer confiscation to the degree that their increase in wealth has been the result of such association or co-interest.

It seems to me that this might hit Allied companies, e.g. oil or silk companies who have been associated with prominent fascists in the course of their business dealings and that they are, therefore, laid open to attack under Article 6.

This is not a matter which affects Allied Commission as such, but is one upon which I feel the Chief Commissioner would desire to consult the Embassies before giving his permission to the publication of the decree.

- 2 I should also draw your attention to Sub-para (c) of Article 6, which lays open to attack a company wherein nine-tenths of the investments or interests belonged to fascists on the proscribed lists. It follows that an Allied holding of the remaining 10% would be open to suffer heavy loss and this also is a matter which the Embassies may care to consider although it is not so important from an Allied point of view as the provision of Article 6 (b) which I have discussed above.

G. R. Lipton
G. R. Lipton, Brig.,
VP CA Section.

Copy to: Political Adviser (A),
Political Adviser (B),
Legal Sub-Commission,
Finance Sub-Commission.

(Enc. 1)

PIA

299

1415

COPIE

COPIE

49

AMERICAN EMBASSY
Rome, Italy
May 30, 1945.

13

My dear Admiral:

In reply to your letter of May 26, regarding proposed
decree on forfeiture of fascist profits, this Embassy
perceives no objections to the measure such as would justify
representations by the Allied Commission in order to
protect American interests.

Sincerely yours,

/s/ A. KIRK

Rear Admiral Ellery W. Stone,
Chief Commissioner,
Allied Commission,
Rome.

2897

Declassified E.O. 12356 Section 3.3/NND No. 785017

(48)

C O P Y

26 May 1945

Dear Mr. Ambassador:

On Friday, 25 May 1945, a copy of the Decree on the Forfeiture of Fascist Profits was sent over to your Embassy.

I would very much appreciate your comments on this document and recommendations as to whether or not any representations should be made by this Commission.

Yours very truly,

/s/ Ellery W. Stone
ELLERY W. STONE
Rear Admiral, USNR
Chief Commissioner

The Honorable Alexander Kirk
American Ambassador
119 Via Vittorio Veneto
Rome.

20 2390

1021

Declassified E.O. 12356 Section 3.3/NND No. 785017

44

2 June 1945

Chief Commissioner:

Mr. Malford reports that the British Embassy is referring the decree to the Foreign Office for review and accordingly their reply will be delayed for several days.

/s/ L.S.S.

Seen by Chief Commr.

233

Declassified E.O. 12356 Section 3.3/NND No. 785017

16

26 May 1945.

JUN 2 1945

43

Dear Mr. Ambassador:

On Friday, 25 May 1945, a copy of the decree on the Forfeiture of Fascist Profits was sent over to your Embassy.

I would very much appreciate your comments on this document and recommendations as to whether or not any representations should be made by this Commission.

Yours very truly,

W. M. Stone
MILERY W. STONE
Rear Admiral, USNR
Chief Commissioner

Sir Noel Charles, Bt., K.C.M.G.,
British Ambassador,
84 Via Venti Settembre,
Rome.

Sent
Similar letter to Mr. Kirk
2/3/45

See TB

7/11/45

HEADQUARTERS ALLIED COMMISSION

AFC 394

CIVIL AFFAIRS SECTION

MAY 25 1945

CC 1710

DE/5.17/CA

25 May 1945

SUBJECT: Decree on Forfeiture of Fascist Profits

TO: Executive Commissioner

1. I attach a translation of the new decree on the forfeiture of Fascist Profits. It consists of eighteen pages and has been put into précis form for your convenience (Page 4).

2. The decree was passed by the Council of Ministers on 12 May. It then went back to be "finished", which in this case has meant considerable alteration. It was promised to CA Section on 17 May. The Section, from that time onwards, was in daily contact with the Ministry but did not receive the decree until very late on 21 May. The translation was completed on 23 May and the staff study and typing was finished this morning.

I mention these dates in order to assure you that the responsible officers have kept in close touch with the Government and have not lost any time. It is a very long decree.

3. I also attach two minutes and a memo from the officer who made the staff study. The minute at page 3 expresses the view, with which I concur, that the petition addressed to the Chief Commissioner was based on surmise and was an attempt to enlist sympathy for political party interests.

4. The memo at page 2 is an aide memoire for the officer himself and is included because it shows his line of thought when making his recommendations.

5. The recommendations, together with the effects of the decree, are given in the minute on page 1.

6. It is considered that there is nothing in this decree to which exception can be taken. The danger to Allied interests is very remote indeed and even so there are very reasonable safeguards (Page 1, paras. 7 & 8).

Should you feel that any further safeguarding is necessary, the Allies might be given the right to acquire, at current market

considerable alteration. It was promised to CA Section on 17 May. The Section, from that time onwards, was in daily contact with the Ministry but did not receive the decree until very late on 21 May. The translation was completed on 23 May and the staff study and typing was finished this morning.

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The recommendations, together with the effects of the decree, are given in the minute on page 1.

It is considered that there is nothing in this decree to which exception can be taken. The danger to Allied interests is very remote indeed and even so there are very reasonable safeguards (Page 1, paras. 7 & 8).

Should you feel that any further safeguarding is necessary, the Allies might be given the right to acquire, at current market rates, up to one-half of the forfeited shares. (Page 1, para 10). I do not believe this is necessary and think it might meet with considerable opposition from the Italian Government, but it is put before you as a possible solution.

Mr. Norworthy of the British Embassy has already taken a copy and has verbally expressed the view that there is no objection to the decree. With your approval, copies of all the papers will now be sent to the Political Advisers and the Finance and Legal Sub-Commissions.

A. D. Bonham-Carter

A. D. Bonham-Carter, Lt. Col.
CSO Civil Affairs Section

Copies to: Political Adviser (A)
Political Adviser (B)
Legal Sub-Commission
Finance Sub-Commission

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FORFEITURE OF FASCIST PROFITS

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Article of the Contents of the Decree on Confiscation of Assets

- Art. 1 The estate of any person convicted of treason, of assisting to break the old constitution or of actively aiding the Germans is declared forfeit.
- 2 Profits derived from any contract with the Germans acquired after 8 Sep 41 is declared forfeit.
- 3 Any increase of wealth acquired since 3 Jan 25 by any person holding one of a relatively few named important positions in the Government or Fascist party is declared forfeit; but where the accused had retired or was anti-fascist or there are extenuating circumstances he may show that the increase was properly acquired and escape forfeiture.
- 4 An increase of wealth acquired since 3 Jan 25 by any person holding one of a wider list of offices (including all persons who have made substantial subscriptions to party funds) is declared forfeit so far as he cannot show that the accretion was honestly obtained.
- 5 Any increase of wealth corruptly acquired since 3 Jan 25 whether directly or indirectly is a profit derived from the regime.
- 6 An increase of wealth acquired since 3 Jan 25 by a close relative or by any person or body corporate or incorporate, associated or having common interests with any person within any of the preceding articles is, so far as he cannot show that the accretion was honestly obtained, a profit derived from the regime.
- 7 An increase of wealth to which Arts 4, 5 and 6 apply shall be exempt from forfeiture to the extent to which it can be proved to have been properly acquired. Where any increase of wealth arising from any property or enterprise exceeds the normal rate of increase so as to lead to the conviction that it has been dishonestly acquired, this exemption from forfeiture shall not apply and the increase in excess of the normal rate shall be forfeit.
- 8 Any profit derived from fascist political activities, fascist appointments or from favoritism by fascist leaders which are not within any of the preceding Articles is forfeit.
- 9 In the event of the death of a person whose estate is forfeitable his heir shall be liable to the extent to which assets come to his hand.
- 10 In ordering any forfeiture the Court may except certain property for the maintenance of the accused or his dependants or may assign him an allowance.

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ial subscriptions to party funds) is declared forfeit so far as he cannot
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or indirectly is a profit derived from the regime.

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as he cannot show that the acquisition was honestly obtained, a profit
derived from the regime.

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forfeiture to the extent to which it can be proved to have been properly
acquired. Where any increase of wealth arising from any property or
enterprise exceeds the normal rate of increase so as to lead to the con-
clusion that it has been dishonestly acquired, this exemption from forfeiture
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heir shall be liable to the extent to which assets come to his hand.

In ordering any forfeiture the Court may except certain property for the
maintenance of the accused or his dependents or may assign him an allowance.

The President of Provincial Commissions may require any person to declare
the value of his estate as on 3 Jan 25, on 31 Dec 42 and on the day on
which this decree comes into force and to supply particulars of property
acquired or disposed of between those dates showing from or to whom it
was transferred. All persons within the provisions of Arts 3 and 4 hereof
will make such a return within 30 days.

Failure to make the return is punishable by fine of one tenth the value
of the increase except as regards an increase relating to the years 1933 -
43 in which case failure to make a return will involve a fine of the
full value of the increase.

Holders of property belonging to persons referred to in Arts 3 and 4 hereof
must give particulars thereof to the Intendant within 60 days. In the
absence of satisfactory explanation failure to report is punishable by
fine to the full value of the property not reported, and this does not

apply to Banks and Credit houses except so far as they are called upon to disclose the property of named persons.

Art. 14 A Provincial (Assessment) Commission may make an interim order for forfeiture not exceeding 2% of the estimated forfeitable increase.

15 All property becoming part of the estate after 3 Jan 25 shall be included in computing the increase; conversions and re-investments will not be included nor will inherited property, or gifts from relatives nor investments or conversions thereof provided that they are not derived from a predecessor whose estate is liable to forfeiture.

The increase so determined shall be increased by 1% which shall be deemed to be the value of jewels cash and valuable chattels.

16 A Provincial Commission may order the forfeiture of particular items in which case their value shall be deducted from the assessed increase.

17 Any person against whom an order for forfeiture is made shall be deemed a "trader" and may be declared bankrupt.

18 Sub-Commissions may be formed and sit as Divisions of the Provincial Commissions or the Central Commission.

19 Jurisdiction shall lie with the Commission of the province of residence or last residence of the person concerned.

20 A Provincial Commission shall have power to decide all interloutory proceedings but its decisions shall not bind third parties. It shall not deal with false witness, civil status or capacity but shall adjourn pending decision of the competent authority.

21 Extends to the Interim the powers of investigation, entry etc. granted to a Provincial Commission. The powers may be exercised directly or by judicial police. For the purposes of enforcing acquisition the same powers are extended to the Presidents of Tribunals and of the Special Sections

22 A proposal for assessment shall be served by registered post. Objections thereto shall be filed by the respondent within 30 days by the Finance Dept. ~~thereafter~~ The articles then proceeds to deal with the form of objections and of the procedure to be followed in connection therewith.

23 Deals with notice of hearing and the procedure in connection therewith.

24 States how the Commission will act in arriving at a decision and how the same shall be notified.

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Sub-Commissions may be formed and sit as divisions of the Provincial Commissions or the Central Commission.

Jurisdiction shall lie with the Commission of the province of residence or last residence of the person concerned.

A provincial Commission shall have power to decide all interlocutory proceedings but its decisions shall not bind third parties. It shall not deal with false witness, civil status or capacity but shall adjourn pending decision of the competent authority.

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Deals with notice of hearing and the procedure in connection therewith.

States how the Commission will act in arriving at a decision and how the same shall be notified.

Fixes the time for the commencement of the time permitted for appeal.

Applies Arts 23 and 24 by analogy to the Central (appeal) Commission.

Empowers the Provincial Commission to protect property "in jeopardy" as laid down in the following Arts. Where no Provincial Commission has been formed the President of the Tribunali may act.

The High Commission may appoint a technical committee who shall

- decide whether the protection shall be by appointment of a manager or by sequestration and advise as to administration;
- decide whether in lieu of a) a guarantee or mortgage may be accepted and if so to determine the amount and other conditions thereof;
- nominate receivers and managers who shall be properly qualified persons;
- direct and control and pay the managers.

The technical Committee shall be presided over by the High Commissioner and shall consist of six persons appointed by decree of the Min. of Finance

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and shall consist of experts of Economics, agriculture, industry and commerce.

The Committee shall have a secretariat and a staff of inspectors chosen from engineers, industrialists, chemists, accountants, surveyors and other experts.

The Article then deals with details of personnel pay etc.

Art. 30

The authority having power to protect property must before doing so consult and act on the advice of the Technical Committee but in case of emergency may order temporary sequestration, but on receipt of advice of the committee shall take such steps as may be necessary to follow the same, as also they shall do in the case of sequestrations already in force.

31

Contains instructions as to the removal of managers already appointed.

32

The power to take protective measure extends not only to property in possession of the respondent and his heirs but in the possession of intermediaries and where the guarantees are insufficient in the possession of legatees, donees and other transferees.

33

Contains details of the procedure to be followed in effecting a sequestration.

34

The right to vote in ordinary administrative matters shall belong to the trustee who shall exercise his powers in accordance with the instruction of the Technical Committee.

The right to vote in extraordinary matters shall remain in the respondent but if authorized by the Technical Committee the resolution may be challenged if carried only by virtue of the respondent's vote.

Administrative powers may be delegated to the trustee. He shall also have the right to attend meetings.

35

Empowers the trustee to exercise powers of option, cancellation, etc.

36

Deals with sequestration when third parties are involved.

37

Sequestration shall continue until the Provincial Commission announces its decision.

38

The body putting protective measures into effect shall have power to decide questions in connection therewith.

39

The respondent may ask for revocation of a sequestration order or for its substitution by guarantee. The body with power to order protection may vary the form of protection.

40

As to priority of the debt to the state.

- 33 Contains details of the procedure to be followed in effecting a sequestration.
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- 41 The respondent may ask for revocation of a sequestration order or for its substitution by guarantee. The body with power to order protection may vary the form of protection.
- 42 As to priority of the debt to the state.
- 43 Formation and constitution of Secretariats for the Provincial and Central Commissions.
- 44 Expenses and fees chargeable in connection with sequestrations and as to the paying and accounting therefor.
- 45 Amounts due to the State may be ordered to be paid to the Treasury. Such orders may be enforced by the tax collector as for arrears of taxes on war profits.
- 46 Unmovable property shall be realized by auction and rules therefor.
- 47 Movable property shall be offered at auction and rules thereon; unsold movable property may be taken by the State. Stocks and Shares may be acquired by the State at the current value.
- 48 Transfers to fulfill an existing moral obligation are exempt from the right of the State to recover the property from the transferee, examples of acts

which may be avoided.

- Art. 46 As to the keeping and publication of records of forfeited property.
- 47 As to suspension of bankruptcy proceedings pending action for forfeiture.
- 48 As to the priority of payments of debts.
- 49 Actions for assessment to be commenced within two years from the coming into force of this decree.
- 50 As to extinction of the debt by effluxion of time (5 years).
- 51 As to the expenses of the technical Committee.
- 52 Applies certain statutory rules to proceedings.
- 53 Revokes provisions inconsistent with this decree.
- 54 Commencement.

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53 Revokes provisions inconsistent with this decree.

54 Commencement.

ART 1

The provision of art 9 of P.L. 159 of 27 July 1944 remaining in force, the property of those persons who have been convicted for any of the crimes set out in art 2 of the said decree shall be forfeited to the State.

The property of those persons who have been convicted for any of the crimes referred to in art 3, 1st and 2nd paras and art 5 of the said decree, may be forfeited wholly or in part according to the gravity of the act and the extenuating circumstances referred to in art 7, paras 1st and 2nd, of the afore-mentioned decree.

The forfeiture shall be ordered by the Court which pronounces the sentence.

Where sentence has been pronounced prior to the coming into force of this decree, forfeiture shall on the request of the High Commissioner for sanctions against fascism, be ordered by the Court which pronounced sentence.

If the penal proceeding shall become extinct the forfeiture shall, upon the request of the High Commissioner for sanctions against fascism, be ordered by the penal Tribunal of the place in which the greater part of the property to be forfeited is located. The Tribunal shall act, after having heard the heirs' citation; the latter may be assisted by an attorney. Action shall be by order in council and be subject to appeal to Cassation. The section of the Supreme Court of Cassation referred to in art 6 of P.L. 159 of 27 July 1944 shall decide appeals.

ART 2

Without prejudice to the provisions of art 9 of P.L. 159 of 27 July 1944 and of para 3 of the preceding art, all the profits acquired through contracts, since 8 September 1943, supplies or any other transactions with the Germans either directly or through intermediaries are forfeited to the State.

Transactions with the Germans through intermediaries are those transactions in which the contracting party knew or had good reason for believing that the benefit of the contract would be received by the Germans.

ART 3

All increases of property acquired since 3 Jan 1925 by any persons who have held any of the offices mentioned below shall be forfeited to the State:

- a) Member of the Grand Council of Fascists;
- b) Member of the Fascist Government;
- c) Secretary or Vice Secretary of the Fascist party or member of the Fascist National Directorate; and National Inspector of the Fascist Party;
- d) President, Public Prosecutor or member of the Special Tribunal for the defence of the State;
- e) Commanding General or Counsel of the Volunteers' Militia for National Security in permanent service, except those acting as assistants or belonging to special militias;
- f) Official or advisor of the OVRA;
- g) Prefect or Quasore appointed because of his fascist merits;
- h) Head of diplomatic missions or colonial Governor appointed because of his

referred to in art 6 of D.L. 159 of 27 July 1941 shall decide appeals.

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- d) President, Public Prosecutor or member of the Special Tribunal for the defence of the State;
- e) Commanding General or Counsel of the Volunteers' Militia for National Security in permanent service, except those acting as assistants or belonging to special militias;
- f) Official or advisor of the MVSA;
- g) Prefect or Questore appointed because of his fascist merits;
- h) Head of diplomatic missions or colonial Governor appointed because of his fascist merits;
- i) Federal Secretary of the Fascist party;
- l) Fascist deputy who after 3 January 1925 has kept his registration in the Fascist party or has registered in it during his offices or after such a date has voted for fascist laws;
- m) National Councillor;
- n) Senator appointed after 3 January 1925 declared reserved or who has voted after such a date for fascist laws;
- o) President of fascist confederations.

Whenever any of the circumstances referred to in the first and third paragraph of art 7 of D.L. 159 of 27 July 1941 exist in favour of any of the persons mentioned in the preceding paragraph or of his heirs, the proof referred to in art 7 of the present decree shall be admissible in respect of the said person or, within the limits of the respective acquired rights, for his heirs.

The provisions of art 7 of the present decree may be applied by the special Section of the Central Commission for direct taxes, as a ~~proposed~~ of the special Section of the provincial Commission for direct taxes; as regards those accused persons referred to in letter g) and following when,

because of the brief fact they were in office or for the small importance of their political activity or because they have been acquitted by the Constitution Commission or by other bodies for sanctions against fascism, they are found to be deserving. In such a case the special section of the central Commission for direct taxes shall return the papers relative to the proceeding in question, to the special section of the provincial Commission having jurisdiction.

ART 4

The increases of property acquired since 3 January 1925 by the persons listed below shall be presumed to be profits derived from the regime unless the proof referred to in art 7 exists:

- a) Members of the Italian Academy;
- b) Hoover has held any of the offices indicated in the decrees of 2 February 1945 of the President of the Council of Ministers, published in the Gazzetta Ufficiale of 15 February 1945. No 20 and not included in the preceding article;
- c) Hoover has administered secret state funds with no obligation to account for the same;
- d) Hoover after 3 January 1925 has directed, or supported with considerable funds of his own or of others, the propaganda or political activity of the fascist party;
- e) Holders of provincial capitals and prebends of provinces.

ART 5

Unless the evidence referred to in art 7 exists, increases of property acquired since 3 Jan 1925 are presumed to be profits derived from the regime, if they have been acquired by any person who, by holding political offices or by taking advantage of the work of professional advisers or brokers having influential positions in the political field, or by maintaining business relations or connections with fascist figures, or by taking advantage of the evil practices introduced by fascism, has acquired for himself, for relatives or companies in which he is interested contracts, supplies or concessions from the State, from provinces, communes and from State-controlled or supervised bodies and also such increases of property acquired by collectors or agents who have acted for businesses in competition for any of the above.

ART 6

Increases of property acquired since 3 Jan 1925 by the following persons shall in the absence of the evidence referred to in art 7 be presumed to be derived from the regime:

- a) Forebears or descendants, the husband or wife of any of the persons indicated in the preceding articles or anyone who has had relations of concubinage with any of the said persons;
- b) By private physical or juridical persons and unrecognized bodies which have been associated or have had common interests with any of the persons indicated in (a) above or in the preceding articles. The presumption shall be limited to the increases acquired as the result of such

funds of his own or of others, the expenditure or political activity of the fascist party;
e) incomes of provincial capitals and provinces of provinces.

ART 5

Unless the evidence referred to in art 2 exists, increases of property acquired since 3 Jan 1925 are presumed to be profits derived from the regime, if they have been acquired by any person who, by holding political offices or by taking advantage of the work of professional advisers or brokers having influential positions in the political field, or by maintaining business relations or connections with fascist figures, or by taking advantage of the evil practice introduced by fascism, has acquired for himself, for relatives or companies in which he is interested contracts, supplies or concessions from the State, from provinces, counties and from State-controlled or supervised bodies and also such increases of property acquired by solicitors or agents who have acted for businesses in negotiations for any of the above.

ART 6

Increases of property acquired since 3 Jan 1925 by the following persons shall in the absence of the evidence referred to in art 7 be presumed to be derived from the regime:

- a) forebears or descendants, the husband or wife of any of the persons indicated in the preceding articles or anyone who has had relations of concubinage with any of the said persons;
- b) by private physical or juridical persons and unrecognised bodies which have been associated or have had common interests with any of the persons indicated in (a) above or in the preceding articles. The presumption shall be limited to the increases acquired as the result of such association or co-interest;
- c) by private juridical persons and by unrecognised bodies nine tenths of whose investments or interests belonged on 31 Dec 1922, to any of the persons indicated in (a) and (b) of this paragraph or in the preceding articles.

ART 7

Where it is conclusively proved that the office, the business relations, the activities or the investments indicated in the said articles had no influence, or only a partial one, on the acquisition of such increases, the forfeiture of increases of property referred to in articles 4, 5 and 6 shall not be ordered or shall be ordered only to such partial extent.

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However the property increases exceed the normal rate of increase to such an extent as to constitute evidence in itself of participation in the evil practice introduced during the fascist period, the evidence in exoneration referred to in the preceding paragraph shall not be admitted and the increases in excess of normal shall be forfeited.

ART 8

Profits derived from fascist political activities or from a position assumed in the fascist regime, as well as those profits acquired through

the favorites of any party leader or any person other than those included in the categories referred to in the preceding articles shall be forfeited to the State.

ART 9

In the case of the death of any person liable a proceeding for forfeiture the proceeding shall be initiated or continued against his heir in the same form in which it would have been initiated or continued against his predecessor and with the same guarantees and obligations due to the same.

If his predecessor's profits declared forfeited, the heir shall answer within the limits of the property received through his succession.

ART 10

In ordering any confiscation or forfeiture in accordance with the preceding articles, the court or the special sections of the Provincial and Central Commissions of terms may except certain property or assign an allowance in the form of allowance to the persons concerned or to the persons who, in accordance with Arts 633 and 634, following of the Civil Code he is or was obliged to support.

ART 11

For the purpose of determining the amount of the profits derived from the exercise of the President of the Special Section of the Provincial Commission may on his initiative or on the request of the High Commission or of the Intendants of the order any person believed to be within the provisions of Arts 2, 3, 4, 5, 6 and 8 or his heirs to report within 30 days:-

- the property owned on 3 Jan 1925 or on each later date when he received the appointment or the conditions referred to in the said articles arose;
- the property owned, even if through an agent, on 31 Dec 1942 and on the date of the coming into force of this;
- the property which during the period commencing from the date referred to in the date above (a) and ending on the date on which this decree came into force have been acquired by or disposed from the state of the person concerned or of his agents, specifying the origin or destination of each property item and with a statement of the value of the property on the date it was so acquired or disposed of.

All persons who on the date of publication of this decree are included within the provisions of Arts 3 and 4 shall submit the report referred to in the preceding paragraph within 90 days after the coming into force of this decree. This shall not apply to heirs.

The report shall be submitted in accordance with the procedure laid down by Art 21 for the lodging of objections.

ART 12

Without prejudice to the penal proceeding contemplated by Art 36, para 3 of

ART 11

For the purpose of determining the amount of the profits derived from the sale of the content of the special section of the Provincial Commission on his initiative or on the request of the High Commission or of the Intendants of the order any person believed to be within the provisions of Arts 2, 3, 4, 5, 6 and 8 or his heirs to report within 30 days:-

- a) the property owned on 3 Jan 1925 or on such later date when he received the appointment or the conditions referred to in the said articles ceased;
- b) the property owned, even if through an agent, on 31 Dec 1942 and on the date of the coming into force of this;
- c) the property which during the period commencing from the date referred to at the date above (a) and ending on the date on which this decree came into force have been acquired by or disposed from the state of the person concerned or of his agents, specifying the origin or destination of each property item and with a statement of the value of the property on the date it was so acquired or disposed of.

All persons who on the date of publication of this decree are included within the provisions of Arts 3 and 4 shall submit the report referred to in the preceding paragraph within 30 days after the coming into force of this decree. This shall not apply to heirs.

The report shall be submitted in accordance with the procedure laid down by Art 21 for the lodging of objections.

ART 12

Without prejudice to the penal proceedings contemplated by Art 36, para 3 of Decree 159 of 27 July 1944, any person failing to submit the report referred to in the preceding article or submitting the same out of time or omitting therein any property owned by him or making any false statement as to the origin or destination of any such property shall be liable to a fine equal to 1/10 of the total assessed increase. When the proposal for assessment of the special section of the Provincial Commission of Taxation is accepted without appeal, any fine for omitted, late or false report shall be excused.

Notwithstanding the provisions of the preceding paragraphs, where the failure to report concerns property owned during the 5-years period prior to 25 Jul 1943, a fine equal to their full value shall be paid.

ART 13

Any person holding any property belonging to any person referred to in Arts 3 and 4 shall within 60 days of the date on which this decree comes into force report the same to the Intendants of Finance in whose district he resides.

Without prejudice to the penal proceedings contemplated by Art 36, para 3 of Decree 159 of 27 July 44, whoever shall fail to submit the report referred to in the preceding paragraph shall unless he shows that a great impediment existed or that he was unaware of the title of the person concerned, be liable to a fine equal to the value of the property not reported.

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The provision of the preceding paragraph shall not apply to banks and Credit Institutes except in the case of such persons as may be named to them by the High Commission, the Intendence of Finance or by the Special Section.

ART 14

In making a proposal for assessment under art 30 of Decree 159 of 27 July 1944 the special Section of the provincial Commission may, whenever there is clear evidence that forfeitable profits exist, order the persons against whom the proposal is being made to pay temporarily a quote not exceeding 25% of the profits indicated in the proposal, without prejudice to the balance to be paid on the basis of the final results of the assessment.

The order for payment shall be executive.

ART 15

In computing increases of property there shall be included all property which became part, even if through an agent, of the estate of the person concerned after 3 Jan 1925 or, where applicable, after the more recent date on which the appointment was made or the conditions referred to in arts 2, 3, 4, 5, 6, and 8 arose. Property derived from the conversion of other property or from the investment of money pre-existing in the estate of the person concerned shall be excluded. Where property has been acquired by succession or donation from relatives or kin, the income as well as the capital resulting from the conversion of such assets shall be excluded, provided that the property in question is not derived from profits of the predecessor which are subject to forfeiture.

The increase determined in accordance with the preceding paragraph shall be augmented by 15% for the presumed possession of jewels, money and valuable movables.

ART 16

The special Section of the provincial Commission may on its own initiative or on the request of the Department of Finance order property part of the estate of the person concerned to be forfeited directly to the State, determining its value and deducting it from the entire assessed profits subject to forfeiture.

ART 17

Any person liable to forfeiture of profits derived from the regime shall be considered a trader for the purpose of a declaration of bankruptcy. Such declaration may be made by the competent tribunal upon application of the Intendente di Finanza if the person concerned is in arrears in the payment of the assessed profits.

The date of the cessation of payments shall be that on which the arrears began.

ART 18

One or more sub-sections, each provided over by the President of the Tribunal or by another Magistrate of equal or next lower grade, and composed of four commissioners to be appointed in accordance with art 30 of Decree 159 of 27 July 1944 may be formed by

from the conversion of other property or from the investment of money pre-existing in the estate of the person concerned shall be excluded. Where property has been acquired by succession or donation from relatives or kin, the income as well as the capital resulting from the conversion of such assets shall be excluded, provided that the property in question is not derived from profits of the predecessor which are subject to forfeiture.

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The date of the cessation of payments shall be that on which the arrears began.

ART 18

One or more sub-sections, each provided over by the President of the Tribunal or by another Magistrate of equal or next lower grade, and composed of four commissioners to be appointed in accordance with art 30 of D.L. 159 of 27 July 1944 may be formed by decree of the Minister of Finance in addition to the special section of the provincial Commission of taxation.

By the same decree the Minister shall appoint the President of such sub-sections, upon nomination submitted by the Minister of Justice.

By decree of the Minister of Finance one or more sub-sections may be formed, in addition to the special Section of the Central Commission of taxation, whose Presidents and members shall be appointed according to art 32 of D.L. 159 of 27 July 1944.

The President of the special Section shall have power to take cognizance of proceedings before the Section or the sub-section; if one or more of the commissioners of the Section or the sub-sections is unable to act a commissioner of the sub-sections or of the Section respectively may be appointed to act in their place.

ART 19

The jurisdiction for the assessment of fascist profits shall belong to the special provincial Section in whose district the person concerned resides, and if his residence is not known or if he is dead, to the Section in whose district the same is found to have had his last residence.

The Special Section of the Provincial Commission of Taxation shall have jurisdiction over all pre-judicial or incidental questions connected with the assessment and liquidation of profits derived from the regime. The decision on such questions shall be effective in respect to third parties.

Questions involving false statements, civil status and capacity, other than as being party in the proceeding are excluded from the jurisdiction of the Special Section.

If any of these last questions arises, the Special Section may deem it relevant for the settlement of the dispute order the proceeding to be suspended until such time as the competent judge has given his decision, if it, but without prejudice to, the power of the Finance Department to promote or prosecute any particular case.

The powers indicated in the first paragraph of Art 31 of Law 159 of 27 Jul 1944 are for the purposes of ascertaining the properties of presumed profiteers granted also to the Intendente di Finanza, who may exercise them also upon third parties.

In addition to the powers referred to in the first paragraph of the said Art 31, the Special Sections of the Provincial and Central Commission either themselves or through the judicial police, enter and search houses including those of third parties in accordance with the Code of penal procedure.

The same powers are for the purposes of sequestration granted to the President of the Tribunal and to Presidents of Special Sections, after the latter have been formed.

Respondent or his heirs shall be notified by the Special Section of the Provincial Commission of the proposed assessment which shall be communicated to him by registered letter with return receipt to the High Commissioner and to the Intendente of Finance of the place in which the said Section has its seat.

Any objection to the proposed assessment must be submitted whether by the Respondent or by the Finance Department within the strict time limit of 30 days which in the case of the former shall run from the notification and in the case of the latter from receipt of the communication.

The objection shall be made by filing in the Secretariat of the Special Section the original and four copies in ordinary paper. The secretariat shall deliver an acknowledgment of the objection which shall be the only proof of the filing and of the date of the same.

If the Respondent has his residence or abode in a town other than that in which the competent Special Section has its seat, the claim may be filed with the Secretariat of the nearest Special Section, which shall issue the relative receipt, acknowledge the date of filing and shall forward the objection immediately to the appropriate Section.

The objection must state all the objections and defenses against the proposal, indicate specifically how the same will be proved and whenever this will be by documentary evidence the documents relied upon must be filed in the Secretariat within 30 days from the date of the objection.

In the expiry of such period, the President shall issue a decree ordering the meeting for the discussion and shall appoint the reporter.

Unless the Special Section considers it necessary to arrive at a decision new objections, new evidence and new documents shall not be admitted in the proceedings.

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ART 22

Respondent or his heirs shall be notified by the Special Section of the Provincial Commission of the proposed assessment which shall be communicated to him by registered letter with return receipt to the High Commissioner and to the Intendente of Finance of the place in which the said Section has its seat.

Any objection to the proposed assessment must be submitted whether by the Respondent or by the Finance Department within the strict time limit of 30 days which in the case of the former shall run from the notification and in the case of the latter from receipt of the communication.

The objection shall be made by filing in the Secretariat of the Special Section the original and four copies in ordinary paper. The secretariat shall deliver an acknowledgment of the objection which shall be the only proof of the filing and of the date of the same.

If the Respondent has his residence or abode in a town other than that in which the competent Special Section has its seat, the claim may be filed with the Secretariat of the nearest Special Section, which shall issue the relative receipt, acknowledging the date of filing and shall forward the objection immediately to the appropriate Section.

The objection must state all the objections and defenses against the proposal, indicate specifically how the same will be proved and whenever this will be by documentary evidence the documents relied upon must be filed in the Secretariat within 30 days from the date of the objection.

In the expiry of such period, the President shall issue a decree ordering the meeting for the discussion and shall appoint the reporter.

Unless the Special Section considers it necessary to arrive at a decision new objections, new evidence and new documents shall not be admitted in the proceedings.

ART 23

Notice of the decree fixing the date of the hearing shall be given, at least 30 days prior to the said hearing to the Respondent and shall be communicated, by registered letter with return receipt, to the Intendente of Finance of the place in which the Special Section has its seat, to the High Commission and to the Intendente of the State when the latter is constituted to represent the Administration.

The Respondent as well as the Administration and, on its behalf, the Advocate Public shall be, not more than twenty days prior to the hearing, file in the Secretariat of the Special Section supplementary notes accompanied by 5 copies on duty-free paper.

In the hearing, which is public, after the opening by the President or the Commissioner delegated by him and after submission of the evidence, the counsel for the Administration shall be heard first and then the respondent or his attorney or legal representative.

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The special section may authorize its President or his Commissioner to hear the evidence and if the evidence is to be given outside the seat of the section, another section or an ordinary judge may be authorized to receive it.

ART 24

The special section shall come to its decision in secret session and by majority vote immediately after the discussion, and shall take an order also as to costs.

The reasons for the decision shall be set out in summary form by the President or by a Commissioner appointed by him. The original of the decision, signed by the President and by the Secretary shall be filed in the Secretariat of the special section which shall notify the respondent thereof within twenty days from the filing date by registered letter with return receipt, and to the High Commissioner, to the Intendente of Finance and to the 'Avvocatura dello Stato' whenever the latter takes part in the proceedings.

ART 25

The time limits of 30 and 60 days within which the Respondent, the Finance Department and the High Commissioner respectively may, under art 30 of D.L. 159 of 27 July 1944, appeal to the special section of the Central Commission of taxation, shall begin respectively from the notice of the decision and from the receipt of the said decision in accordance with the provisions of the preceding articles.

ART 26

The rules of articles 20 and 24 shall be applicable as regards the jurisdiction and the powers of the special section of the Central Commission, the lodging of the appeal and the proceedings on appeal in general.

The hearing before the special section of the Central Commission shall be conducted in similar manner to that before the special section of the Public Provincial Commission.

ART 27

The protective measures indicated in the following articles may be ordered by the President of the special section of the competent Provincial Commission under art 8, either on his own initiative or upon the request of the High Commissioner or the Finance Department, when any property is in jeopardy.

In urgent cases the measures may be ordered by the President of the special section, in whose district they are to be put into effect, either on his own initiative, or upon the request of the competent special section, of the High Commissioner or of the Finance Administration.

Before the special section is formed, the said measures may when required by the President of the tribunal in the district of which the suspected profiteer has or had his last residence, either on his own initiative or upon the request of the High Commissioner or the Finance Administration, or alternatively by the President of the tribunal in whose district the property to be protected is located.

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The hearing before the special section of the Central Commission shall be conducted in similar manner to that before the special section of the Public Provincial Commission.

ART 27

The protective measures indicated in the following articles may be ordered by the President of the special section of the competent Provincial Commission under art 2, either on his own initiative or upon the request of the High Commissioner or the Finance Department, when any property is in jeopardy.

In urgent cases the measures may be ordered by the President of the special section, in whose district they are to be put into effect, either on his own initiative, or upon the request of the competent special section, of the High Commissioner or of the Finance Administration.

Before the special section is formed, the said measures may then be required by the President of the tribunal in the district of which the suspected profiteer has or had his last residence, either on his own initiative or upon the request of the High Commissioner or the Finance Administration, or alternatively by the President of the tribunal in whose district the property to be protected is located.

ART 28

A technical Committee shall be constituted in the High Commission which shall:

- a) decide whether the protection which the appropriate authority wishes to adopt should be in the form of control or when it requires necessary sequestration and state in each case the procedure to be followed for carrying out the method chosen and for administering the property subjected to such measures;
- b) decide whether, instead of control or sequestration, a guarantee should be taken by registering a legal mortgage or security, specifying in the first case the amount to be secured and the property to be charged and, in the second, the amount and nature of the security and the time limit within which the security must be provided;
- c) nominate the persons who are to receive or control the sequestrated property, selecting them preferably, for real estate, from the Institutes of Land and Farming Credit; for movable property, money, bonds and values, from the Bank of Italy, the banks specified by law as being of public interest, the regional and peoples banks and the savings banks; for business concerns and industrial bonds, from the Institute for Industrial Reconstruction and the bodies and companies controlled by the "Demanio Mobiliare".

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d) direct, supervise and control the activity of the receiver or controllers, examine and approve the accounts, reports which they must make it periodically, e) pay sums due to the receivers or controllers as reimbursement of expenses; orders as to which shall not be open to challenge through either judicial or administrative channels.

ART 29

The Committee shall be presided over by the High Commissioner or a delegate appointed by him and shall be composed of six members to be appointed by decree of the Minister of Finance, one of the members shall belong to the Ministry of Finance, one shall be nominated by the Minister of the Treasury and the other four shall be selected from persons who are either Civil Servants or have a particular knowledge of economics, agriculture, industry and commerce.

The Committee shall have a secretariat, an accountancy office and a technical office with not more than twenty employees altogether, temporarily released from the civil service. It shall have also a body of ten inspectors to be chosen from engineers, commercialists, chemists, accountants, surveyors and other experts employed temporarily among persons not belonging to the civil service or released by them.

The Civil Servants serving on the Committee, on the Secretariat or on the other offices or appointed inspectors shall be released according to the procedure of the 'comando' and the money expended in payment of their salaries shall be reimbursed to the departments to which they belong. The salaries of those persons who do not belong to the civil service and who are serving on the Committee or are appointed inspectors shall be fixed by decree of the Minister for Finance, in agreement with the Minister of the Treasury.

For the execution of its tasks the Committee may call upon the legal, the technico-financial and police agencies of the State.

ART 30

An authority empowered to initiate or order protective measures must, before deciding upon and ordering them, make a report of its proposals to the Committee and follow the decisions of that body as provided by art. 28.

In case of urgency such authority may decide upon an order of sequestration; any such protective measure shall be changed for such other form of protection as the Committee may determine; or, if the Committee approve of the sequestration the trustee may be replaced by such person as may be designated for such office by the Committee.

As regards sequestrations effected prior to the coming into force of this decree the technical Committee, having considered the report of the authority which proposed or ordered them shall decide upon the questions referred to in subparas a, b and c of art 28 and instruct the said authority to carry out such decision.

ART 31

In ordering a protective measure, the authority having jurisdiction under art 27 may remove from office the Commissioners previously entrusted with the administration of certain property or groups of property.

As regards sequestrations already in effect the removal of the Commissioners shall be carried out by the afore-said authority within 30 days from the coming into force of this decree.

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As regards sequestrations already in effect the removal of the Commissioners shall be carried out by the afore-said authority within 30 days from the coming into force of this decree.

ART 32

The authority empowered under art 27 may order the protective measures referred to in sub-paragraphs a and b of art 28 to be taken in respect of real estate and movable property and, when it appears necessary, over concerns and other property in general belonging to any person referred to in arts 2, 3, 4, 5, 6 and 8 or to his heirs as well to:

- a) physical intermediaries;
- b) legatees, donees and other persons in whose favor any disposition referred to in art 29 of DL 159 of 27 Jul 44 has been effected if the guarantee received from the suspected profiteer and of his heirs is found to be insufficient.

ART 33

A sequestration shall be carried out as laid down in arts 678 and 679 c.p.c. (code of civil procedure).

Arts 674, 675, 680 c.p.c. shall not be applied even if the sequestration is ordered 'di ufficio'. The property specified in art 520 c.p.c. shall be kept in such

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custody as the technical committee may decide.

Books, registers, documents, models, samples and anything else from which evidence as to the origin of the profits may be obtained, may also be sequestered.

The sequestration of shares shall generally consist of possession of the shares and serving of notice thereof on the legal representative of the company issuing the shares.

It may also be executed by means of a garnishee notice to the legal representative of the company in which case the latter will call in the sequestered shares, within 30 days from the said notice, supply the authority ordering the sequestration with particulars of the shares not returned to it.

After from the right to propose the amortization of such shares the said authority shall have the power to demand from the company in the place of the shares themselves fresh certificates in the name of the trustee which shall entitle the latter to exercise the rights referred to in the following article.

A transfer of the shares made after the date this decree comes into force shall imply as a condition precedent to such transfer that, at the time it was effected, no notice of sequestration of the transferred share had been served on the company.

The rules of the preceding paragraphs shall so far as they are appropriate apply in respect of rights in concerns not secured by shares.

ART 34

The trustee shall be entitled to vote as to ordinary administrative acts. He shall exercise such powers in accordance with the directions he may receive from the technical committee.

The right to vote as to extraordinary administrative matters shall remain in the person whose property has been sequestered; the trustee if authorized by the technical committee, may contest the resolution in question, if the said vote provided the prescribed majority.

The rules of art 2376 c.c. shall where applicable be observed.

The trustee shall also have the power to carry out subrogatorily all the administrative operations.

The trustee shall have the right to attend all the meetings of the administration.

ART 35

Upon the application of the Respondent the technical committee may authorize the trustee to exercise the right of refusal, to exercise options, to pay calls in respect of any shares, using for this purpose the available funds of the sequestered property.

ART 36

Sequestration against third parties may be effected under the same rules as the direct sequestration against the debtor, following notification to the third part of the consignment order, but without observing the other rules prescribed by art 543 and subsequent articles of the Code of Civil procedure.

ART 37

The sequestration shall be effective until the Special Sections pronounce their final decision.

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ART 37

The sequestration shall be effective until the Special Sections pronounce their final decision.

ART 38

The authority referred to in art 27 shall have jurisdiction to decide questions which arise during the execution of the protective measures.

ART 39

The person against whom sequestration has been ordered may apply for its revocation, reduction or change to another form of guarantee. Such application shall be addressed to the authority which ordered the sequestration, which shall announce its decision after consulting the technical Committee.

The authority which ordered a sequestration may, on its own initiative, after consulting the technical Committee, revoke, reduce or change the sequestration to another form of guarantee.

After the special Section has been formed, however, only its president shall have the power to order, after hearing the technical Committee, the revocation, reduction

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or change of the registration previously ordered by the President of the Tribunal.

ART 40

A debt to the State in respect of profits derived from the regime shall have general priority over all movable and real property of the debtor. As to movable property it shall have priority over the debts indicated in No. 15 of art 2772 c.c. and as to real property, over the debts indicated in No. 5 of art 2700 c.c.

Debts guaranteed by mortgage created before 25 July 1943 and bank debts resulting from documents of a certain date prior to 25 Jul 1943 shall be preferred to the State credit.

ART 41

In the special section of the provincial Commissions and in the special section of the Central Commission there shall be a secretariat composed of one or more secretaries and a suitable number of employees for filing, copying and serving deeds.

The secretaries shall be present at public hearings, shall help the president and the commissioners to obtain evidence, shall take part in entries, searches and inspections and shall sign, together with those who make them, decisions, draw and certify copies thereof as they shall for any other deed, and in general they shall discharge all the duties which are entrusted by law to the chancellors of an ordinary judge.

One or more officers or non-commissioned officers of the judicial police and one or more technical and accountancy experts may also be attached to every special section of the provincial Commission and to the special section of the Central Commission.

The personnel indicated in the preceding paragraphs, if already regularly employed by the State, provincial or communal Administration, will be transferred to the Commissions, as 'attached personnel'.

The Minister of Finance, in agreement with the Minister of the Treasury, shall by decree, fix the maximum number of persons belonging to the State Departments and the capacities in which they shall be employed.

Money expended in the payment of salaries of attached personnel shall be reimbursed to the departments to which the said personnel belongs.

The Minister for Finance shall also be authorized to employ temporary personnel up to a maximum to be fixed by decree, in conjunction with the Minister of the Treasury.

ART 42

The costs, fees and charges for carrying out a sequestration shall be advanced by the Finance Department, and reimbursed by the Respondent.

If the Commission upon the request of the respondent conducts further investigations or prepares further estimates or collects further evidence, the respondent if the section so orders, will advance the estimated cost thereof without prejudice to the payment of any balance, and will deposit such advance within the time limit to be fixed in each case.

An account shall be kept, in an appropriate book, of any other expenses, and the costs of the Commission as well as the costs for the preparation

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An account shall be kept, in an appropriate book, of any other expenses, and stamp duties on behalf of the Commission as well as the costs for the preparation of the case, as is done with fees for notices, copies and such; such account shall be kept in the secretariat of the special section which, at the completion of the proceedings shall provide for their recovery in the proceeding and for the liquidation and collection of expenses and judicial taxes entered as debits, from the respondent if forfeiture was ordered, or, jointly, from every other person who took part in the proceeding whose applications were rejected.

ART 43

The Intendente of Finance may, either on his own initiative or on application of the debtor, order that the payment of fascist profits be made directly to the treasury.

Wherever the debtor does not pay the sum due on the appointed day, the Intendente of Finance shall instruct to the proper tax-collector to collect, together with the charges for arrears and collection. The latter shall be entitled to retain the charge for arrears.

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through the collection of taxes the rules and the privileges established for the collection of the tax on net profits shall apply to the collection of fascist profits but without responsibility for the uncollected amounts.

The Minister of Finance shall by decree determine the percentage to be paid to the collectors.

ART 44

Sealization of immovable property shall be by single auction and the reserve shall be the value given to each item of property as decided by the Commission. If such a value does not appear from the afore-mentioned decision, the technical Committee instituted under Arts 98 and 99 shall fix the same for each item of property.

If the single auction is abortive, the property shall be forfeited to the State. As regards movable property, the rule set out in the first paragraph regarding the reserve shall apply and the new auction, in accordance with Art 99 of T.V. of the Laws on tax collection and subsequent amendments, shall be authorized by the Intendente of Finance, who shall have the power to order the forfeiture to the State of any property unpaid.

In any final auction the State shall have in each case a right of pre-emption on the property submitted on auction at the price reached in the bidding.

Such a right must be exercised strictly within a period of 30 days following the acceptance of the bid, by an application to be filed in the proper judicial authority.

Thereafter, same and other rights the right of pre-emption may be exercised even before the executive procedure commences, as for the shares, on the basis of the value of the stock exchange or in the absence, on the basis of the value to be determined by exchange brokers, as regards other rights on the basis of the value to be determined by the chamber of commerce.

For shares, obligations and similar credit holdings the preference right may be exercised, even before the commencement of the executive procedure, on the basis of values in the stock exchange or, in the absence of these, on those established by the Committee of brokers.

ART 45

These Acts performed to fulfill a moral obligation or for the public advantage shall be deemed not to be a gratuitous act within the meaning of para 1 of Art 29 of Decree of 27 Jul 44.

Payment of certain and liquid debts not contracted to increase artificially the debtor's liabilities shall not be included within the acts referred to in para 2 of the same Article.

The other dispositions shall be void, in accordance with the first part of the said Article, if it is shown that the owner of the property, which was formerly owned by the person whose profits were forfeited, knew and was in a position to know, at the time he acquired the ownership of the said property, that among his predecessors in interest there was such a person and that he had acquired fascist profits.

The Finance Department shall initiate proceedings for a declaration that such dispositions are void, before a competent judge according to the ordinary rules.

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The other dispositions shall be void, in accordance with the first part of the said Article, if it is shown that the owner of the property, which was formerly owned by the person whose profits were forfeited, knew and was in a position to know, at the time he acquired the ownership of the said property, that among his predecessors in interest there was such a person and that he had acquired fascist profits.

The Finance Department shall initiate proceedings for a declaration that such dispositions are void, before a competent judge according to the ordinary rules, against the debtor and the person in whose favor the debtor made the donation or disposition.

The application for such a declaration must be registered.

No action shall be commenced after the lapse of two years following the day on which a decision for the forfeiture became irrevocable.

ART 46

Within six months from the day on which this decree comes into force the special sections of the Provincial Commissions shall draw up and communicate to the High Commission a list of persons who have been or are to be subjected to an order for forfeiture under articles 2, 3, 4, 5, 6, 8, and 9.

The High Commissioner, within the following month, shall procure the publication of such lists in the Gazzetta Ufficiale and the filing of such lists with the offices of the real estate public register, of the public automobile register, public naval register, public aeronautical register, as well as with the stock exchanges.

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- ii -

Upon the publication and filing of such lists, an action to set aside a disposition under the preceding article, shall not be initiated with regard to dispositions subsequently made if the name of the transferor or his predecessor in title is not included in the said lists.

A list of persons freed from forfeiture proceedings shall be compiled by an analogous procedure.

ART 47

Upon the application of the High Commissioner, of the Finance Department or of the President of the Special Section the competent judge shall order the suspension of any execution or bankruptcy procedure pending or undertaken against any person respondent a proceeding for assessment of profit or against whom protective measures are being taken or were taken until a decision on such proceedings has been reached.

ART 48

On application of the trustee or of any interested person and following the authorization of the technical Committee, the payment of debts having priority over the State debts in accordance with the first paragraph of Article 40, may be allowed together with those contemplated by the second paragraph of the same Article and of others the payment of which is found to be evidently useful for the Administration and for the conservation of the sequestrated property.

ART 49

Action by the State for the assessment of profits derived from the regime must be commenced within two years from the coming into force of this decree.

Any notice of a proposal for assessment suspends this period which shall not run during of any proceeding before a Special Section of the Commissions of taxation.

ART 50

The debt to the State on account of profits derived from the regime shall cease after a period of five years from the date in which the assessment becomes irrevocable.

This term shall be suspended by receipt of any payment or of an order for payment addressed to the Treasury.

ART 51

The expenses necessary for the operation of the Technical Committee referred to in Article 40, and of the Special Sections of the Commissions of taxation are

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On application of the trustee or of any interested person and following the authorization of the technical committee, the payment of debts having priority over the State debts in accordance with the first paragraph of Article 40, may be allowed together with those contemplated by the second paragraph of the same article and of others the payment of which is found to be evidently useful for the administration and for the conservation of the sequestered property.

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ART 50

The debt to the State on account of profits derived from the regime shall cease after a period of five years from the date in which the assessment became irrevocable.

This term shall be suspended by receipt of any payment or of an order for payment addressed to the Treasury.

ART 51

The expenses necessary for the operation of the technical committee referred to in Article 20, and of the Special Sections of the Commissions of taxation are to be charged to the account of the Ministry of Finance.

The Ministry of the Treasury is empowered to order the necessary appropriations and make the necessary changes.

ART 52

Unless otherwise prescribed by the RIL 159 of 27 July 1944 or by the present decree, the rules contained in RIL 1639 of 7 August 1936 converted into law No. 1016 of 7 June 1937 and RD 1516 of 6 July 1939 and subsequent amendments shall apply.

ART 53

All provisions contrary to or inconsistent with the present Decree are hereby revoked.

ART 54

The present Decree shall become effective on the day after its publication in the Gazzetta Ufficiale. In the territories not yet restored to the Italian Administration, it shall become effective on the date of the restoration or on the date it comes into force by order of the Military Government.

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Declassified E.O. 12356 Section 3.3/NND No. 785017

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COPY

JL/RJP

28 May 1945

MAY 28 1945

SUBJECT: Purchase of Property in Italy

TO : Economic Section (For: Finance Sub-Commission)
Civil Affairs Section (For: Legal Sub-Commission)

1. This office has received a request from an Allied officer for the procedure in acquiring real property in Italy.

2. It is our understanding that at the present time such purchases are prohibited.

3. The real property in question is that of Dino Grandi and it is understood that it might be subject to confiscation.

4. May I have your advice on which to base a reply of what can be done or what your best judgment is of the future possibilities of purchasing this property.

15/ J. Lannin

J. LANNIN
Lieut. USNR
Flag Lieut to
Admiral Stone

cc: Ex. C.

FA
DL

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3/6 2/6
Noted

2/6
2820

lt. Lannin draft
draft 4/6

(Miss Lannin)
(Capt. Adams) *[Signature]*

Declassified E.O. 12356 Section 3.3/NND No. 785017

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REF: 15/5.13/

21 MAY 45

MAY 21 1945

Dear Mr. Prime Minister,

I have been informed that certain amendments have been suggested to the proposed decree providing for the confiscation of illicitly acquired wealth, which re-introduces the principle of confiscation of the property of private companies in certain circumstances.

This is a matter in which the Allied Governments are vitally concerned and I must ask you, my dear Prime Minister, to let this Commission see a draft of the proposed decree in its final form before it is passed by the Council of Ministers, or if already passed before its publication in the Gazzetta.

Yours very truly,

/s/

GILBERT W. SPENCER,
Rear Admiral, USNR,
Chief Commissioner.

His Excellency Ivanoe BONOMI
The President of the Council of Ministers
Italian Government,
ROME.

Handwritten signature and initials in the bottom left corner.

Handwritten signature and date "22/5" with "85" in the bottom right corner.

JAG/WJP

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19 May 1945

Dear General Gassera:

I received the other day from Frank Montanari the attached mime-memoire concerning your affairs. I am afraid that I have not been able to bring it to Admiral Stone's attention in its present form and I suggest that it would be more suitable if you were to write a letter to the Chief Commissioner on this subject.

Sincerely,

J. A. Quattle

J. A. QUATTLE
Major, R. A.
Staff Officer to GC

Incl.

General Pietro Gassera
High Commissioner for Italian
Prisoners of War
Italian Government
Rome

2874

Declassified E.O. 12356 Section 3.3/NND No. 785017

564

JAG/hjp

(52)

19 May 1945

MAY 20 REC'D

Dear Frank:

With reference to your note on the subject of General Cassera, I am afraid I can not put it up to the Admiral in its present form and, as you will see from the attached, I am suggesting to the General that he writes a letter to the Admiral direct.

Sincerely,

J. A. Quayle

J. A. QUAYLE
Major, R. A.
Staff Officer to CG

Encl.

Dr. Franco Montanari
Private Secretary to the
President of the Council of Ministers
Italian Government
Rome

cc: Dir. Com.

2973

(Mass. History)

Declassified E.O. 12356 Section 3.3/NND No. 785017

51

SEGRETERIA PARTICOLARE
DEL PRESIDENTE DEL CONSIGLIO DEI MINISTRI

Dear Tony,

50

General Gazzera, High Commissioner for Italian Prisoners of War, has asked me if the question outlined in the attached aide-memoire could be brought to the Admiral's notice for appropriate action, if it be considered advisable, on the part of the Regional Commissioner in Turin. General Gazzera points out that the epuration proceedings in the North should be carried out by the Allied and not by the local Committees of National Liberation.

Cordially,

/s/ Franco Montanari

The question is urgent as Gen. Gazzera's property in Turin is about to be expropriated.

See 52
2072

Translation

The paper 'L'Unità', Piedmontese edition, Turin 29.4.1945, published on its first page:

The first list - The regional and provincial expuration commission of the C.L.N. in its meeting of March 9th, 1945, referring to the debate of February 10th, relative to the expuration of personalities of the Piedmontese region, belonging to the categories enumerated in the above mentioned deliberation, had unanimously approved to expurate the following persons, ordering also C.L.N. to proceed at once, in accordance with art. 26 and 35 of D.L. 27.7.44, to the registering of their personal patrimony, with the necessary caution: Dr. Vercelli Cesare Maria, - Thoma de Arval, Dr. Paolo - Gazzera, Lt. Gen. Pietro.

Referring to the Turin publication of 'Unità' on April 29th, 1945, we point out that General Pietro Gazzera, Reserve, but kept in military service and appointed 'High Commissioner for Prisons of War' by the Council of Ministers has already been submitted to a judgement of expuration on the initiative of the High Commission for Venetians against Fascism and that:

The First Grade Commission declared in its meeting of December 14th, 1945 that the charge of having actively participated in the political life of Fascism didn't subsist, and that therefore, the sanction as an F.I.M. art. 12 of D.L. 27.7.44, couldn't be applied to him, as it had been asked by the Deputy High Commissioner for expuration.

The Deputy High Commissioner having appealed against the said decision, the Central Commission for expuration confirmed the decision of the First Grade Commission in its meeting of the 9.4.45.

we do not understand how a regional commission could make another expuration trial, as there has already been a conclusion favourable to General Gazzera.

It seems even less plausible to enforce at once art. 26 and 35 of the said D.L., against him.

Referring to the Turin publication of Uniter on April 29th, 1945, we point out that General Pietro Gazzera, Reserve, but kept in military service and appointed High Commissioner for Prisoners of War by the Council of Ministers has already been submitted to a judgment of expunction on the initiative of the High Commissioner for sanctions against fascists and that:

- The First Grade Commission declared in its meeting of December 14th, 1945 that the charge of having actively participated in the political life of fascism didn't subsist, and that therefore, the sanctions as from art. 12 of D.L.L. n. 199 of 27.7.40, couldn't be applied to him, as it had been asked by the Deputy High Commissioner for expunction.

- The Deputy High Commissioner having appealed against the said decision, the Central Commission for expunction confirmed the decision of the First Grade Commission in its meeting of the 9.4.46.

We do not understand how a regional commission could make another expunction trial, as there has already been a conclusion favourable to General Gazzera.

It seems even less plausible to enforce at once art. 26 and 35 of the said D.L.L., against him.

1064

Declassified E.O. 12356 Section 3.3/NND No. 785017

567

(19)

HEADQUARTERS ALLIED COMMISSION
APR 30
CIVIL AFFAIRS SECTION

4 May 45.

Ref: DP/5.17/CA.

SUBJECT: Italian Draft Decree.

TO: AFHQ, Civil Section.

Reference your letter dated 27 March 1945.

1 The position is as follows:

The draft decree in question is still in the course of preparation by a Committee of Ministers. Their report has not yet been completed. I understand that their meetings have not reflected any unanimity of opinion and it may be some time before the matter is finally submitted to the Council of Ministers. The ultimate disposition of the proposal is a matter of considerable speculation since it is understood that the Ministers regard it as highly controversial. Sig. Boeri has promised to let Brig. Upjohn have a copy of the latest draft in 2 or 3 days. It is understood to be a very long document which will merit close study.

For the Chief Commissioner:

G. W. Upjohn
Brig. Upjohn, Brig.,
Civil Section.

Cpy EOC ✓ Yr 567/48/EC dated 30 Apr 45

B/U 12/5 Helms

(This is done)

M. J. 30/4/45

Declassified E.O. 12356 Section 3.3/NND No. 785017

Tel: 451.

Ref: 567/48/EC.

30 April 1945.

SUBJECT: Italian Draft Decree.

TO : VP, Civil Affairs Section.

1. You are requested to prepare a letter to G-5, AMHQ, giving them information on the current status of this decree.
2. It is understood that a draft of the new decree has been submitted to the Chief Commissioner as requested in the Minutes of the VP's Meeting.
3. G-5 stated in their letter of 27 March 45 that further action on our letter 567/12/EC of 19 March 45 has been suspended pending receipt of further communications from us.
4. May this be expedited, please.

4 Chief Staff Officer,
To the Executive Commissioner.

Incl: copy of 42.

see 42

BU
4/5
20/5
11/5

Declassified E.O. 12356 Section 3.3/NND No. 785017

667 *Ex Com 4123*
42
ALLIED FORCE HEADQUARTERS
G-5 Section
APO 512
5/4
PA

27 March 1945

MAR 21 1945

SUBJECT: Italian Draft Decree.

TO : Headquarters, Allied Commission, APO 394.
(Attention: Chief Commissioner)

Reference is made to your 567/12/EC of 19 March and to your letter CC 2610 of 23 March to Sir Noel Charles. In the circumstances further action on your original letter is being suspended pending receipt of any further communications from you on the matter.

RECEIVED
30 MAR 1945
A. C.

for *C. J. Jackling*
CHARLES M. SPOTFORD,
Brigadier General, G.S.C.,
Assistant Chief of Staff, G-5.

1 spec held

See M 43744 40746 147

2068

Declassified E.O. 12356 Section 3.3/NND No. 785017

67.

ms/ajp

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40

CG 2610

27 March 1945

MAR 27 1945

My dear Mr. Prime Minister:

In the course of the conversation which we had at my villa on the 23rd of this month, you stated that E.E. Pesenti had agreed to withdraw from his draft decree any reference to corporations (Società Anonime).

Such proposed legislation, both in its effect upon present military production and also--looking at the matter from a longer point of view--upon foreign investments, is of extreme importance to Allied interests, and I should therefore be most grateful to receive from Your Excellency, in writing, confirmation of this withdrawal.

Yours sincerely,

/s/ Ellery W. Stone

ELLERY W. STONE
Rear Admiral, USN
Chief Commissioner

His Excellency Ivanoe Bonomi
President of the Council of Ministers
Italian Government
Rome

cc: A/President, AC
American Embassy
British Embassy
Political Advisers, AC
Executive Commissioner
Civil Affairs Section (Legal S/C)
Finance S/C

PW

PA. 225

2367

Declassified E.O. 12356 Section 3.3/NND No. 785017

HEADQUARTERS ALLIED COMMISSION
Office of the Chief Commissioner
APO 394

CC 2610

23 March 1945.

My dear Mr. Ambassador:

MAR 25 1945

Thank you for your letter of 19 March in reply to mine of the 13th enclosing a copy of the Pesenti Decree.

In a call which I had from the Prime Minister at my house two days ago, he informed me that Minister Pesenti had agreed to the deletion from his proposed decree of all references to corporations. The Prime Minister added that many other changes would be made before the Council would favorably consider the proposed decree.

I think you will agree that if the decree is amended to exclude all references to corporations, cause for Allied objections for military and economic reasons is substantially removed.

I shall keep you informed of any further developments.

/s/ Elmer W. Stone

ELMER W. STONE
Rear Admiral, USNR
Chief Commissioner

Sir Noel Charles, Rt., K.C.M.G.,
British Ambassador,
24 Via Venti Settembre,
Rome.

INTERNAL DISTRIBUTION:
Exec. Commissioner
Economic Section
U.S. Political Advisor
Br. Political Advisor
Vice President,
Affairs Sec.

Copy to: American Ambassador
G-3 AFM (Our letter of 19 March refers)

Declassified E.O. 12356 Section 3.3/NND No. 785017

567A

JAQ/hjp

38

23 March 1945

TO: Mr. Hopkinson and Mr. Dowling
(Political Advisers)

MAN 23 1945

The Chief Commissioner wished us to inform you that he had been told that all reference to "Corporations" had been withdrawn by PISSENTI from his draft decree, thereby removing the major grounds for possible Allied objections.

This information should not be treated as official, the Admiral feels, until confirmation is obtained.

/s/ J. A. Quayle
J. A. QUAYLE
Major, E. A.
Staff Officer to CG

cc: A/Exec Comm ✓

2965

35

British Embassy,

Rome.

132/7735

19th March, 1945.

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19

My dear Admiral.

I am writing to thank you for your letter of the 15th March, enclosing a copy of a draft decree presented by the Minister of Finance to the Council of Ministers on the 16th March and now under discussion in the Council.

2. Clearly the effect of the decree as it stands on the economic and industrial structure of Italy would be radical and might raise a political question whether a non-elected, interim Cabinet would not be acting essentially ultra vires in passing it. It might furthermore be asked whether an attempt to do so might not endanger the Coalition, with possible effects on the Italian war effort and thus on the conduct of operations, and whether therefore legislation of this nature is not better postponed until the country is wholly liberated. Yet, I feel that, however carefully any advice offered by the Allied Commission may be confined to these aspects while avoiding the slightest expression of opinion on the merits of the decree itself, it is highly likely that any attempt at discussion would be misrepresented on the left. The Commission might be placed in the light of attempting to protect Fascist big business from the people's justice.

3. I do not myself believe it to be the policy of the Communist party to break the Coalition. The Roatta incident gave them an opportunity, but they confined themselves to demonstrating their strength by imposing conditions for their continued collaboration. This decree is pursuant to one of their conditions, and it is a fair guess that in its present form it represents a maximum, on which they are prepared to compromise rather than leave the Government. There is however, the danger of immediate reaction, arising in particular from Article 17, on the financial interests of other countries. To take an illustration, Courtaulds hold an important interest in the Spis-Visocsa. Under Article 17, it would be sufficient for 30% of the shares to be found to belong globally to persons of the proscribed categories to have the whole Company brought under the control of the new Ente dominated by a single Minister who, it is safe to presume, will be a Communist. He might well order the nationalisation of the Company; and, what is more, the proceeds of such an operation on the Company would pass not to the National Treasury but to the funds of this new autonomous Ente. They would be subject to no direct budgetary control.

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4. I am of course unable to say how real the danger is. I have no exhaustive list even of British investments in Italian industry. But I do not think we can doubt the existence of a risk. The Americans and the French, not to speak of the Swiss and the Swedes, have invested capital in Italian industry. I feel that the Allied Commission have a responsibility to put in a formal reminder to the Government of this international interest in Article 17. If the Italian Government ignore such a warning they will have only themselves to blame if claims for damages are brought against them at the Peace Conference.

5. Mr. Howarth tried to see Doctor Pasenti or Dr. Gabrieli at the Ministry of Finance yesterday. But the former is ill and the latter is away from Rome. In their absence he saw Doctor Caracciolo, the Minister's private secretary. He reminded him that it had always been a feature of Italian economic policy to encourage the investment of foreign capital in this country, and he remarked that at this moment when, more than ever, Italy had need of fresh capital from abroad, he could imagine nothing more likely to discourage foreign investment than legislation of this nature. Dr. Caracciolo appeared to be impressed, and he remarked that this Article was in fact a storm-centre in the Cabinet.

Believe me

Yrs sincerely

/s/ Noel Charles

Noel Charles.

*Copy sent to - Am Polad
Eam Lee
CA Lee*

COPY

COPY

Declassified E.O. 12356 Section 3.3/NND No. 785017

33

Ref: 567/12/40.

19 March 1945.

Subject: Italian Draft Decree.To: G-3 Section,
AFHQ.

1. The Italian Council of Ministers at their last meeting considered a Draft Decree proposed by Minister PELLERIN. It is understood that at their next meeting further consideration will be given to this Draft Decree.

2. Attached are:

- (a) Copy of the full Decree in Italian.
- (b) A brief synopsis of the articles.
- (c) Full translation of the more important of these articles, namely Nos. 1, 2, 3, 4, 10, 17, 30, 31, 32 and 40.
- (d) Copy of letter to the Prime Minister requesting him to defer adoption of the Decree pending approval.

3. The possibility of socialization of big industries such as FIAT and IRI may well hamper the Allied war effort. The Council of Ministers has appointed a Committee of Ministers to consider the draft. Instructions are requested as to whether the AG should take any position in this matter from the military point of view.

4. May this matter please be treated as urgent.

W. C. W. Stone
Major W. Stone
Rear Admiral, USN
Chief Commissioner

Copy to: Economic Section.
American Ambassador
British Ambassador
CA la.

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HEADQUARTERS ALLIED COMMISSION
Office of the Chief Commissioner

APC 394

19 March 1945.

My dear Mr. Prime Minister:

Because of its possible effect on enterprises engaged or to be engaged in production or services for the Allied military effort, the draft decree submitted by the Italian Minister of Industry at the last meeting of the Council of Ministers has been referred to the Supreme Allied Commander, Field Marshal Sir Harold Alexander, for his views.

It is therefore requested that the Council defer the adoption of this decree, either in its present or modified form, until approval to its adoption has been given.

Yours very truly,

/s/ Harry H. Stone

HARRY H. STONE
Rear Admiral, USA
Chief Commissioner

His Excellency Ivanoe Lancia,
President of the Council of Ministers,
Italian Government,
Rome.

Copy to: U.S. Ambassador
British Ambassador
APC

U.S. Political Advisor
British Political Advisor
Executive Commissioner
EC Files

SA Sec.

2861

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HEADQUARTERS ALLIED COMMISSION

Office of the Chief Commissioner

APO 394

JAG/hd

31

CC210

18 March 1945

MAR 18 1945

MEMORANDUM TO: Major Talbot

1. The Admiral says that he spoke to the Brigadier two days ago and told him that this draft decree should be sent to APHQ.

2. It should go with the synopsis and translation of the operative articles, and the letter should be along the following lines:

"The possibility of socialization of big industries such as PIRELLI and FIAT may well hamper the Allied war effort. The Council of Ministers has appointed a Committee of Ministers to consider the draft. Instructions are requested as to whether the AC should take any position in this matter from the military point of view."

J.A.O.

J. A. QUAYLE
Major, R. A.
Staff Officer to CC

cc. Encl. 1cc.

Ser 33

2860

SYNOPSIS OF DRAFT DECREE

SUBMITTED TO THE COUNCIL OF MINISTERS BY

M.A. PASSENTI

- ✓ Art. 1 - Property of all persons sentenced by High Court and assets shall be confiscated (D.L. 159).
- ✓ Art. 2 - All officials of Fascist Government, persons who have received titles of nobility, etc. after 3 Jan 25 have all their property confiscated, except if retired voluntarily or acted without political bias.
- ✓ Art. 3 - Are deemed to be profits under fascist regime any abnormal increase of the estates of persons having held any public office and of non-members of the fascist party who have taken advantage of it (rules for ascertaining increases).
- ✓ Art. 4 - Are deemed to be profits under fascist regime and are confiscated all increases in the assets of the parents, descendants, etc. of such persons under Art. 3.
- Art. 5 - Rules for ascertaining the existing assets before 1922 and 1945.
- Art. 6 - Powers for State officials enable them to obtain required return under previous articles.
- Art. 7 - Penalties for false returns (fines).
- Art. 8 - List of persons who are compelled to make returns (Senators and State Officials).
- Art. 9 - Value of lire to be considered in assessing increases.
- ✓ Art. 10 - Extension of above provisions to all companies, individuals, etc., even if not members of fascist party, who have had dealings with the State, Natl. administration and Para-State institutions exceeding 10,000,000 lire in all.
- Art. 11 - Power to Provincial Commissions to assess increases and order confiscation
- Art. 12 - Rules of procedure for assessment.
- Art. 13 - Exclusion from above provisions estate acquired through inheritance.
- Art. 14 - Powers to Provincial Commissions to issue provisional orders of confiscation.
- Art. 15 - Powers to...

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the estates of persons having held any public office and of non-members of the fascist party who have taken advantage of it (Rules for ascertaining increases).

✓ Art. 4 - Are deemed to be profits under fascist regime and are confiscated all increases in the assets of the parents, descendants, etc. of such persons under Art. 3.

Art. 5 - Rules for ascertaining the existing assets before 1922 and 1925.

Art. 6 - Powers for State officials enable them to obtain required returns under previous articles.

Art. 7 - Penalties for false returns (fines).

Art. 8 - List of persons who are compelled to make returns (Senators and State Officials).

Art. 9 - Value of lira to be considered in assessing increases.

✓ Art. 10 - Extension of above provisions to all companies, individuals, etc., even if not members of fascist party, who have had dealings with the State, Enit, administration and Para-Statal institutions exceeding 10,000,000 lire in all.

Art. 11 - Power to Provincial Commissions to assess increases and order confiscation

Art. 12 - Rules of procedure for assessment.

Art. 13 - Exclusion from above provisions estate acquired through inheritance.

Art. 14 - Powers to Provincial Commissions to issue provisional orders of confiscation.

Art. 15 - Powers to Provincial Commission to confiscate specific property among existing assets.

Art. 16 - All persons under this decree are considered traders and subject to existing bankruptcy laws.

✓ Art. 17 - Are declared Fascist Companies, any company where the majority of the directors came under this present decree or where 1/5 of shares are held by such persons.

2354

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- Art. 18 - Procedure for functioning of Provincial Commissions and Central Commissions.
- Art. 19 - Territorial jurisdiction of such Commissions.
- Art. 20 - Legal jurisdiction of such Commissions.
- Art. 21 - Powers of investigations for "Intendente delle Finanze."
- Art. 22 - to Art. 29 - Rules of procedure (trials, appeals, sentences, etc.)
- ✓ Art. 30 - Setting up a special Ente to act as receivers of impounded property.
- ✓ Art. 31 and 32 - Rules governing the functioning of such Ente.
- Art. 33 - Setting out procedure for relation between Ente and third parties.
- Art. 34 and 35 - Procedure as to sequestration of property under this decree.
- Art. 36 - Powers to appoint controllers instead of receivers in exceptional cases.
- Art. 37 and 38 - Function and power of controllers.
- Art. 39 - Special mortgages on assets granted to the Ente.
- ✓ Art. 40 - Power to set aside acts of disposal made previously by the persons or companies under this decree.
- Art. 41 - Appointments to Provincial Commissions.
- Art. 42 - All expenses incurred by Public Administration in dealing with investigations, trials, appeals under this decree to be borne by the interested party.
- Art. 43 - Provisions for the payment of illegal profits to the State.
- Art. 44 - Forced sale of property to recover illegal profits when assessed.
- Art. 45 - All property confiscated or acquired under previous article to be property of the State.
- Art. 46 - Reference to existing laws.
- Art. 47 - Abrogation of any existing legislation contrary to the provisions of this decree.

- ✓ Art. 30 - Setting up a special Ente to act as receivers of impounded property.
- ✓ Art. 31 and 32 - Rules governing the functioning of such Ente.
- Art. 33 - Setting out procedure for relation between Ente and third parties.
- Art. 34 and 35 - Procedure as to sequestration of property under this decree.
- Art. 36 - Powers to appoint controllers instead of receivers in exceptional cases.
- Art. 37 and 38 - Function and power of controllers.
- Art. 39 - Special mortgage on assets granted to the Ente.
- ✓ Art. 40 - Power to set aside acts of disposal made previously by the persons or companies under this decree.
- Art. 41 - Appointments to Provincial Commissions.
- Art. 42 - All expenses incurred by Public Administration in dealing with investigations, trials, appeals under this decree to be borne by the interested party.
- Art. 43 - Provisions for the payment of illegal profits to the State.
- Art. 44 - Forced sale of property to recover illegal profits when assessed.
- Art. 45 - All property confiscated or acquired under previous article to be property of the State.
- Art. 46 - Reference to existing laws.
- Art. 47 - Abrogation of any existing legislation contrary to the provisions of this decree.

2838

TO : Chief Commissioner.

TRANSLATION OF DRAFT DECREE

ARTICLE I

In the event of a conviction for any of the crimes mentioned in PDL 159, Art. 2, Art. 3 (paras. 1 and 2) and Art. 5, the court shall order confiscation of the property of the person convicted. The court may grant a subsistence allowance to the members of the family maintained by the person convicted.

If, by reason of lapse of time, no penal proceedings can be brought, confiscation shall nevertheless be ordered at the request of the High Commissioner by the judicial authority having jurisdiction over the area concerned.

ARTICLE II

All increases in assets acquired since 3rd of January 1925 by any persons who have held any of the offices mentioned below shall be confiscated by the State:-

- 1) Members of the Grand Council of Fascists;
- 2) Members of the Fascist Government;
- 3) Secretary and Vice Secretary of the Fascist Party and member of the Fascist Directorate;
- 4) President and Public Prosecutor and member of the special tribunal for the defense of the State;
- 5) Commanding General of the Voluntary Militia for National Security;
- 6) Lieutenant General, General, General and Consul of the Militia for National Security; in permanent duty;
- 7) Head of the mission appointed for fascist merits;
- 8) Governor appointed for fascist merits;
- 9) Prefect and questors appointed for fascist merits;

person convicted.

If, by reason of lapse of time, no penal proceedings can be brought, confiscation shall nevertheless be ordered at the request of the High Commissioner by the judicial authority having jurisdiction over the area concerned.

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- 2) Members of the Fascist Government;
- 3) Secretary and Vice Secretary of the Fascist Party and member of the Fascist Directorate;
- 4) President and Public Prosecutor and member of the special tribunal for the defense of the State;
- 5) Commanding General of the Voluntary Militia for National Security;
- 6) Lieutenant General, Consul General and Consul of the Militia for National Security; in permanent duty;
- 7) Head of the mission appointed for fascist merits;
- 8) Governor appointed for fascist merits;
- 9) Prefect and questore appointed for fascist merits;
- 10) Party Secretary;
- 11) Persons who have for the first time been granted Italian title to nobility since the 3rd January 1925.

The Special Section of the Central Commission for direct taxation in any particular case in which it is proved that a person belonging to one of the classes above defined as either voluntarily retired from his office or has behaved in his office with strict rectitude may exclude such person from the operation of Art. 12 and may hold him subject to the provisions of Art. 3.

2957

ARTICLE III

All increases of property--considerably exceeding the normal rate--which have been acquired by persons holding public offices or engaged in political activity or by any person, who even if not a member of the fascist party, has in any way directly or indirectly taken advantage of the bad practices introduced by fascists, shall be presumed to be profits derived from the regime and shall be forfeited to the State.

The forfeitable increase shall be the difference between the estate as on the date of October 26, 1922 or on the date on which the inspected person became a member of the fascist party and engaged himself in political activity or on which he, even if not a member of the fascist party, began to take advantage of the bad practices introduced by fascists, and the estate as on the date of the ascertainment (of illegal profits).

For the assessment of the said increase the Commission instituted by D.L. 159 may deduct from the difference mentioned in the preceding paragraph an amount which shall not exceed by 40% the total income of the inspected person as registered in the rolls of direct taxation during the period of time between the two dates set out in the preceding paragraph.

The actual deduction shall be fixed in each particular case by the special section of the Provincial Commission for taxation, which shall take into consideration the nature and the importance of the business carried out by the inspected person and the extent to which the particular situation created by fascists may have contributed to obtain the increase of property.

The value of the assets to be compared (in accordance with paragraph 2 of this Article) shall be calculated on the basis of values prevailing at the time of the assessment, saving always the provisions of D.L. 159 concerning any variation in the estate after July 25, 1943.

No forfeiture shall be ordered if the increase of property, after the deductions mentioned in paragraph 3 have been made, does not exceed Lire 200,000.

ARTICLE IV

shall be presumed to be profits derived from the regime and shall be forfeited to the State--in accordance with the provisions of the preceding article--all increases of property acquired by the ascendants, the descendants, the consort and by those who, even if not a member of the fascist party, maintained relations as associate, partner or concubine with the persons indicated in Articles 2 and 3.

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begin to take advantage of the bad practices introduced by fascism, and the estate as on the date of the ascertainment (of illegal profits).

For the assessment of the said increase the Commission instituted by All 159 may deduct from the difference mentioned in the preceding paragraph an amount which shall not exceed by 40% the total income of the inspected person as registered in the rolls of direct taxation during the period of time between the two dates set out in the preceding paragraph.

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ARTICLE IV

Shall be presumed to be profits derived from the regime and shall be forfeited to the State--in accordance with the provisions of the preceding article--all increases of property acquired by the ascendants, the descendants, the consort and by those who, even if not a member of the fascist party, maintained relations as associate, partner or concubine with the persons indicated in Articles 2 and 3.

2030

26/
ARTICLE X

shall be subjected to the declaration set out in preceding articles all contractors of public works, State suppliers, even if not members of the Party, who either directly or by means of a company in which they had an interest, have entered into contracts with the State, public administrators or para-statal institutions exceeding in all the amount of ten millions. Representatives, agents, intermediaries who have taken part in such contracts or supplies or have had an interest in them and also importers and exporters of controlled goods and those who were responsible for the storage of such goods shall be subject to the same provisions.

ARTICLE XI

1084

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2955

ARTICLE XI

ARTICLE XVII

1/5
Shall be declared Fascist Companies and as such shall pass under the Control of the State entrusted with receivership created under Article 6, all companies and institutions in which the Board of Directors on the was composed of a majority of persons as specified in Arts. 1, 2, and 3 or in which 1/5 of the shares were on that date in the undivided possession of a person as specified in Arts. 1, 2 and 3.

The State entrusted with receivership shall guarantee the interests of the small shareholders.

Action in this connection shall be taken upon the decision of the Special Section of the Provincial Commissions.

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Action in this connection shall be taken upon the decision of the
Special Section of the Provincial Commission.

2853

ARTICOLO 30

24 /
An institution called "Ente per amministrazioni e gestione sequestratarie" shall be instituted with its main office in Rome, with the task of assuming the custody and providing for the administration and management of properties which may be attached under Article 35 of the RIL 159.

The Ente shall be a public institution and shall be furnished with a fund of 3,000,000 to be included, by order of the Minister for Finance, in the Budget of his Ministry.

In the execution of all its functions the Ente shall comply with the general directives and the particular instructions given to it by the High Commissioner, to whom the Ente shall make the necessary proposals for the exercise of the powers conferred under Art. 27 of RIL 159 to the authorities charged with investigating and assessing profits derived from the regime.

The Ente shall avail itself of the Avvocatura dello Stato for assistance in any proceedings.

Whenever the Ente decides to make use of the "Istituti di Credito Fondiario" for the administration of immovable property, these institutes may establish special sections even deviating from provisions of law at present in effect and from their own by-laws.

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Annex 31

The Enterprise shall be administered by a Board composed of a President, Vice President, and 3 members to be appointed by decree of the Minister of Finance and proposed by the Assistant High Commissioner for the Forfeiture of Profits derived from the regime.

A Control Board shall be formed in the Enterprise, composed of 3 permanent controllers and 2 substitutes to be appointed by decree of the Minister of Finance and proposed by the Assistant High Commissioner for the Forfeiture of Profits derived from the regime.

One of the 3 permanent controllers must be chosen from among the magistrates of the Court of Accounts with a grade not lower than the fifth.

Declassified E.O. 12356 Section 3.3/NND No. 785017

One of the 3 permanent controllers must be chosen from among the registrars of the Court of Accounts with a grade not lower than the 4th.

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ARTICLE 32

The Ente shall be ruled by a statute to be approved by a legislative decree prepared by the Minister for Finance. The budget shall be submitted for the approval of the same Minister of Finance at the end of every fiscal year.

The amounts which shall be advanced by the Ente for the administration of each estate shall have preference over any mortgage even if privileged that may exist on any such estate.

Declassified E.O. 12356 Section 3.3/NND No. 785017

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ARTICLE XL

Among the transfers made without valuable consideration, which are contemplated by N. 1 of Art. 29 (of D.L. N. 159) shall not be included those made in fulfilling a moral obligation or for public advantage, inasmuch as they are not out of proportion of the illegally acquired property of the donor.

Among the transfers contemplated by N. 2 of the said Article shall not be included those effected in payment of a certain and liquidated debt, which is shown not to have been contracted with the purpose of increasing artificially the liabilities of the debtor.

The other non-gratuitous transfers shall be null and void in accordance with the provisions of the first part of the said articles, unless the present owner of property formerly owned by the profiteer shows that at the time when the transfer took place he did not, and could not, know that among his predecessors in right was included the person declared as profiteer or that the same had derived profits from the regime.

The action for the declaration of nullity (of such transfers) shall be brought by the Treasury before the ordinary courts against the debtor and the person in whose favor the transfer has been effected.

The summons shall be entered in the public registers.

No such action can be initiated after two years have elapsed since the order of forfeiture has become definitive.

The other non-gratuitous transfers shall be null and void in accordance with the provisions of the first part of the said articles, unless the present owner of property formerly owned by the profiteer shows that at the time when the transfer took place he did not, and could not, know that among his predecessors in right was included the person declared as profiteer or that the same had derived profits from the regime.

The action for the declaration of nullity (of such transfers) shall be brought by the Treasury before the ordinary courts against the debtor and the person in whose favor the transfer has been effected.

The summons shall be entered in the public registers.

No such action can be initiated after two years have elapsed ^{after} ~~since~~ the order of forfeiture has become definitive.

Declassified E.O. 12356 Section 3.3/NND No. 785017

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BWS/hj

15 March 1945
MAR 16 1945

My dear Mr. Ambassador:

It will be recalled that at the first meeting of the Council of Ministers during the recent governmental crisis the Council decided to take vigorous action against Fascists. Enclosed is a draft decree which will be presented by H.E. Antonio Perenti, Minister of Finance, to the meeting of the Council of Ministers on Friday, 16 March 1945.

It appears to me that certain features of this proposed decree may present grave political problems. The provision concerning corporate organizations could bring under the control of the Government the principal industrial organizations of Italy. Furthermore, placing this property in the control of an Ente dominated by a single Minister might have undesirable political and economic consequences. I shall therefore be grateful for your opinion as to what advice if any should be given by the Allied Commission to the Government in connection with the proposed decree.

Very truly yours,

/s/ Ellery W. Stone

ELLERY W. STONE
Rear Admiral, USNR
Chief Commissioner

Encl.

The Honorable Alexander Kirk
The American Ambassador
119 Via Vittorio Veneto
Rome

cc: Karl Chapin
The British Ambassador
cc: Acting President
Exec Comm
Finance S/C
cc: Files

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Art. 1.

Nel caso di condanna per i delitti previsti dagli art. 2, 3 (7 e 11 soprarre) e 5 del R.D.L. 27 luglio 1944, n. 159, l'autorità giudiziaria pronuncia la confisca dei beni del condannato. L'autorità giudiziaria può concedere gli alimenti ai familiari a carico del condannato.

Nel caso di estinzione dell'azione penale la confisca è pronunciata dall'autorità giudiziaria competente per territorio, su richiesta dell'Ufficio Documenti.

Art. 2

Sono avventi allo Stato gli incrementi patrimoniali conseguiti da chi sia stato dopo il 3 gennaio 1945:

- 1) membro del Gran Consiglio del Fascismo;
- 2) membro del Governo fascista;
- 3) segretario e vice segretario del partito fascista o membro del direttorio regionale;
- 4) presidente o pubblico procuratore o membro del tribunale speciale per la difesa dello Stato;
- 5) comandante generale della milizia volontaria per la sicurezza nazionale;
- 6) sottosegretario generale, console generale o console della milizia per la sicurezza nazionale, in servizio permanente;
- 7) capo di missione nominato per titoli fascisti;
- 8) governatore di colonia nominato per titoli fascisti;
- 9) prefetto o questore nominato per titoli fascisti;
- 10) segretario federale;

11) nominato ex parte di titoli esiliati italiani dopo il 9 gennaio

Art. 2

sono ammessi allo Stato gli incrementi internazionali conseguiti da chi sia stato dopo il 3 gennaio 1904.

- 1) membro del Gran Consiglio del Regime;
- 2) membro del Governo fascista;
- 3) segretario o vice segretario del partito fascista o membro del direttorio nazionale;
- 4) presidente o pubblico rappresentante o membro del tribunale speciale per la difesa dello Stato;
- 5) comandante generale della milizia volontaria per la sicurezza nazionale;
- 6) sottosegretario generale, console generale o console della milizia per la sicurezza nazionale, in servizio permanente;
- 7) capo di missione nominato per titoli fascisti;
- 8) governatore di colonia nominato per titoli fascisti;
- 9) prefetto o questore nominato per titoli fascisti;
- 10) segretario federale;
- 11) insignito o uovo di titoli militari italiani dopo il 3 gennaio 1905.

La Sezione speciale della Commissione Centrale per la legge 1100 del 1905, in cui sia dimostrato che l'acquisto appartenente ad una delle categorie sopra elencate si sia ritirato spontaneamente dalla carica o abbia agito con particolare dirittura, anellando il singolo caso dalla norma stabilita per l'art. 3 e rinviare a quella stabilita per l'art. 3.

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Art. 3

Si presume proffitti di regime e sono avocati allo Stato gli incrementi patrimoniali che eccedono in misura notevole il normale conseguenti aopo che abbiano rivestito una qualsiasi carica pubblica o svolto attivita politica o da chi, anche se non iscritto, si sia comunque avvalso del mal costume politico creato dal fascismo sia direttamente che indirettamente.

L'incremento avvedibile e rappresentato dalla differenza tra il patrimonio alla dela del 28 ottobre 1922 e dalla data successiva in cui l'individuo si sia iscritto al partito nazionale fascista o svolto attivita politica o anche non iscritto al partito abbia cominciato ad avvalersi del mal costume politico creato dal fascismo ed il patrimonio da lui posseduto alla data dell'avvertimento.

Per determinare l'incremento patrimoniale che ecceda in misura notevole il normale la Commissione istituita dal D.L.L. 27.7.1924 n.259, puo determinare tale differenza di una quota che non superi il 40% della somma dei redditi iscritti nei ruoli delle imposte dirette accertate a carico dell'individuo nel periodo di tempo compreso tra le suddette due date di accertamento.

La misura delle deduzioni sara determinata di volta in volta dalla sezione Speciale della Commissione Provinciale delle imposte in relazione alla natura dell'infedele ed all'entita dell'attivita esercitata dall'individuo nonché alla misura in cui la particolare situazione determinata dal fascismo puo avere influito, a suo giudizio, sul conseguimento dell'incremento patrimoniale.

la attività politica e anche non iscritto al partito abbia contribuito ad avvalorare dal suo contante politico credito del fascismo ed il patrimonio da lui posseduto alla data dell'accontentamento.

Per determinare l'incremento patrimoniale che risulta in misura notevole il normale la Commissione istituita dal D.L. n. 27.7.1944 n. 259, può distinguere tale differenza di una quota che non superi il 40% della somma dei redditi iscritti nei ruoli delle imposte dirette accertate a carico dell'imputato nel periodo di tempo compreso tra le suddette due date di accertamento.

La misura delle deduzioni sarà determinata di volta in volta dalla Sezione Speciale della Commissione Provinciale delle Imposte in relazione alla natura dell'immobile ed all'esito dell'attività esercitata dell'immobile nonché alla misura in cui la particolare situazione determinata dal fascismo può avere influito, a suo giudizio, sul conseguimento dell'incremento patrimoniale.

Il valore dei patrimoni da affrontare è ragguagliato a quello corrente al momento dell'accontentamento salvo la disposizioni del D.L. n. 27 luglio 1944, n. 259 riguardanti le variazioni avvenute dopo il 25 luglio 1943.

Secondo avvezioni avverte, per gli incrementi patrimoniali che, fatte le deduzioni di cui al comma terzo non superano le lire duecentomila.

Art. 4

Si presumono profitti del regime, salvo prova del contrario, e sono avocati allo Stato di cui al precedente articolo, gli incrementi

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patrimoniali degli ascendenti, dei discendenti, del coniuge e di chi, anche se non iscritto al partito fascista, aveva relazioni di associazione, coinvolgimento o convivenza con le persone indicate nell'art. 2, 3.

Art. 5

Il patrimonio iniziale e quello risultante dall'accertamento, ai fini dell'imposta straordinaria sul patrimonio di cui alla legge 5 febbraio 1922, n. 76, con l'aggiunta degli incrementi verificatisi fino alla data del 26 ottobre 1922 e con la detrazione delle diminuzioni verificatesi fino a tale data, quando esse rappresentino perdita di capitali e non trasformazione di esse.

La prova dell'assunzione del patrimonio iniziale come sopra determinato spetta al soggetto.

Dopo il 26 ottobre 1922 il patrimonio iniziale e determinato salvo prova contraria, aggiungendo al patrimonio accertato in base alla legge del 5 febbraio 1922 n. 76, le successive modificazioni fino al 26 ottobre 1922 il 40% dei redditi accertati ai fini delle imposte dirette e carico dell'impugnato.

Prima il 26 ottobre l'impugnato non possedeva alcun patrimonio, il patrimonio iniziale sarà calcolato secondo una cifra non superiore al 40% dei redditi inscritti ai fini delle imposte dirette dei vari anni fino al momento in cui l'impugnato si è iscritto al partito nazionale fascista e svolta attività fascista o ha approfittato del suo costume politico instaurato dal fascismo.

Art. 6

cuspi e non trasformazione di essi.

La prova dell'adempimento del patrimonio iniziale come sopra determinata spetta al soggetto.

Dopo il 26 ottobre 1922 il patrimonio iniziale è determinato salvo prova contraria, aggiungendo al patrimonio accertato in base alla legge del 5 febbraio 1922 n. 76, e successive modificazioni fino al 25 ottobre 1922 il 40% dei redditi accertati al fine delle imposte dirette e carichi dell'inquadrato.

Qualora il 26 ottobre l'inquadrato non presentasse alcun patrimonio, il patrimonio iniziale sarà calcolato sommando una cifra non superiore al 40% dei redditi tassabili al fine delle imposte dirette dei vari anni fino al momento in cui l'inquadrato si è iscritto al partito nazionale fascista e svolta attività fascista o ha approfittato del mal costume politico instaurato dal fascismo.

Art. 6

Agli effetti di determinare l'ammontare dei profitti di regime, il Presidente della Sezione Speciale della Commissione Provinciale potrà, sia d'ufficio sia su richiesta dell'Alto Commissario o dello Intendente di Finanza, ingiungere a chiunque sia iniziato di trovare, nelle condizioni previste dagli art. 1, 2, e 3, di dichiarare, entro un termine da precisarsi di volta in volta, se non inferiore in qualsiasi caso ai dieci giorni, la propria consistenza patrimoniale alla data di liberazione del territorio in cui possiede la massima parte del patrimonio, nonché alla data della liquidazione, descrivendo particolareggiatamente i singoli cespiti del patrimonio e indicando per ciascuno di essi il valore attuale.

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L'ingiunzione conterrà l'invito allo intimato di indicare inoltre la consistenza patrimoniale alla data del 28.10.1922; nel caso di iscritti al partito successivamente al 28.10.1922 o di persone rivestite di cariche pubbliche o di gradi gerarchici nel partito successivamente a tale data e che solo successivamente a tale data abbiano coalciato a fare forniture allo Stato o agli altri enti di cui all'art. 7, il Presidente potrà invitarli a precisare anche la consistenza patrimoniale alla data in cui avvenne l'iscrizione al partito o furono conseguite le cariche o il grado o ebbero inizio le forniture.

Art. 7

Chi ometta di presentare o presenti tardivamente dichiarazioni di cui all'art. 6 incorre in una penalità uguale alla metà dell'importo definitivamente accertato.

Chi dichiarerà una consistenza patrimoniale inferiore di oltre un terzo a quella definitivamente accertata, incorrerà in una penale pari alla differenza tra quanto sarebbe stato dovuto in base alla dichiarazione e quanto è dovuto in base all'accertamento. Quando, però, lo accertamento venga accertato senza impugnativa, la penalità tardiva e infedele dichiarazioni viene condonata.

Il singolo base patrimoniale non dichiarato rimane sventato allo Stato, indipendentemente dal disposto dei precedenti articoli.

Art. 8

Saranno soggette all'obbligo della dichiarazione, sia relativamente alla loro consistenza patrimoniale alla data del 26 ottobre 1922

Chi omette di presentare o presenti tardivamente dichiarazioni di cui all'art. 6 incorre in una pena uguale alla metà dell'importo definitivamente accertato.

Chi dichiara una consistenza patrimoniale inferiore di oltre un terzo a quella definitivamente accertata, incorre in una pena pari alla differenza tra quanto sarebbe stato dovuto in base alle dichiarazioni e quanto è dovuto in base all'accertamento. Quando, però, lo accertamento venga accettato senza impugnativa, la pena sarà tardiva o infedele dichiarazione viene condannata.

Il singolo bene patrimoniale non dichiarato rimane avvechi allo Stato, indipendentemente dal disposto dei precedenti articoli.

Art. 6

Saranno soggette all'obbligo della dichiarazione, sia relativa-
mente alla loro consistenza patrimoniale alla data del 28 ottobre 1921
e al momento della ingiunzione, sia al momento in cui vennero rivestiti della carica di cui al successivo elenco, le persone che siano sta-
te in qualsiasi tempo iscritte al partito fascista e che abbiano ri-
vestito una o più delle seguenti cariche:

- a) membro del governo fascista sia come ministro che come sottosegretario;
- b) membro del gran consiglio del fascismo;
- c) membro del direttorio del partito fascista;
- d) ispettore nazionale del partito fascista;
- e) segretario del fasci all'estero;
- f) segretario e vice segretario federale;
- g) ufficiale in servizio permanente della M.V.S.A.; di grado non in-
feriore a quello di console;

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h) presidente o componente del tribunale speciale per la difesa dello

Stato;

1) senatore nominato dopo il 28.10.1922 per la categoria terza XI o XII dell'articolo 33 dello Statuto d'ordinamento decaduto a norma dell'art. 8 dell' D.L.L. 27.7.1944, N.159;

2) deputato che abbia mantenuto l'iscrizione al partito anche dopo il 3 gennaio 1925 o che si sia iscritto al partito dopo tale data o consigliere nazionale;

a) governatore di colonia nominato dopo il 3 gennaio 1925;

n) subscrittore o ministro plenipotenziario, prefetto o questore scelto all'incirca dei ruoli successivamente a tale data;

o) insignito di titolo nobiliare dopo la stessa data.

Art. 9

Nella determinazione del valore dei beni reali costituenti il patrimonio iniziale si tiene conto del potere di acquisto della lire alla data di accoglimento dell'incremento immobiliare.

Art. 10

Sono inoltre soggetti alla dichiarazione di cui agli articoli precedenti tutti gli esecutori di lavori pubblici e fornitori dello Stato anche se non iscritti al partito che, sia direttamente che per mezzo di società o ditte in cui abbiano una partecipazione, abbiano stipulato contratti con lo Stato, con gli enti pubblici o con enti prestatati per la importo complessivamente superiore ad dieci milioni, nonché tutti gli agenti, rappresentanti o procuratori di affari intervenuti in tali affari e forniture o interessi comunque negli

Il valore dei beni successivamente a tale data;
e) insignito di titolo mobiliare dopo la stessa data.

Art. 9

Nella determinazione del valore dei beni reali costituenti il patrimonio individuale si tiene conto del potere di acquisto della lira alla data di accertamento dell'incremento immobiliare.

Art. 10

Sono inoltre soggetti alla dichiarazione di cui agli articoli precedenti tutti gli esecutori di lavori pubblici e fornitori dello Stato anche se non iscritti al partito che, sia direttamente che per mezzo di società o ditte in cui abbiano una partecipazione, abbiano stipulato contratti con lo Stato, con gli enti pubblici o con enti costituiti per in importo complessivamente superiore ad dieci milioni, nonché tutti gli agenti, rappresentanti o procuratori di affari intervenuti in tali appalti e forniture o interessati comunque negli stessi, nonché gli esportatori e gli importatori di merci contingenti e coloro i quali di tali merci abbiano curato l'incasso.

Art. 11

La Commissione Speciale della Commissione Provinciale, ricevuta la dichiarazione resa dal soggetto, determina provvisoriamente l'importo dell'incremento immobiliare risultante dai dati nella dichiarazione stessa esposti e rimette all'Amministrazione finanziaria per la revisione, la liquidazione relativa che ha valore di titolo esecutivo.

Le decisioni definitive di prima, secondo i casi, congrua la somma come sopra percorsa ovvero inferiore a quella dovuta ordinando

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In questa ultima ipotesi, il pagamento della differenza da parte del debitore.

Art. 12

Le Commissioni devono possibilmente procedere all'esame ed alla risoluzione dei ricorsi per gradi e specie di contribuenti e, quando ai tratti dei ricorsi per l'esame dei quali sono richieste speciali commissioni, possono chiedere l'intervento di funzionari o di altre persone pratiche nella materia. Questo avviene soltanto voto consultivo.

Gli Intendenti di Finanza e loro delegati possono intervenire con voto consultivo alle sedute delle Commissioni.

Art. 13

Nella determinazione del profitto avocabile a norma degli articoli precedenti, non si tiene conto dei beni pervenuti per successione ed di quelli pervenuti per donazione da parenti o affini, quando abbiano documentate.

Art. 14

La Commissione nella sua prima riunione dopo la presentazione del reclamo, ha facoltà di stabilire, in via provvisoria e salvo la decisione definitiva da rendersi alla fine del giudizio, una somma da corrispondersi dal debitore in acconto del debito che sarà più tardi accertato.

Tale somma non potrà essere fissata in una misura superiore del 25% dell'incremento patrimoniale risultante dall'accertamento provvisorio, e sarà che dalle esenzioni del reclamo non risultano che quell'incremento abbia superato tale percentuale.

Questi finanze d'abitazione.

Art. 13

Nella determinazione del profitto suscettibile a norma degli articoli precedenti, non si tiene conto dei beni pervenuti per successione né di quelli pervenuti per donazione da parenti o affini, quando siano documentate.

Art. 14

La Commissione nella sua prima riunione dopo la presentazione del reclamo, ha facoltà di stabilire, in via provvisoria e salvo la decisione definitiva da rendersi alla fine del giudizio, una somma da corrispondere dal debitore in acconto del debito che sarà più tardi accertato.

Tale somma non potrà essere fissata in una misura maggiore del 25% dell'incremento patrimoniale risultante dall'accertamento provvisorio, a meno che dalle indicazioni del reclamante non risulti che quell'incremento abbia superato tale percentuale.

Questi fissazioni d'obbligatoria per le persone di cui agli articoli 8 e 16 ove l'importo degli incrementi patrimoniali avocabili risultanti dall'accertamento provvisorio superi il milione.

Art. 15

Salvo in facoltà della Commissione di ordinare che beni determinati esistenti nel patrimonio del debitore, l'acquisto dei quali sia particolarmente dovuto al profitto del regime, siano avocati allo Stato a seconda dell'importo accertato a carico del debitore.

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Sare, inoltre, in sua facoltà di disporre che tale importo sia in tutto o in parte corrisposto in determinati beni esistenti nel patrimonio del debitore calcolato al valore indicato dalla

Art. 16

Chiunque sia soggetto all'avvocazione per sopraprofiti di regime e considerato concorrente o mediatore quando anche non eserciti ora non abbia mai esercitato virtualmente la professione.

Ove egli si renda moroso al pagamento, il tribunale, su ricorso dell'Intendente di Finanza, pronunci la dichiarazione di fallimento, ritenendosi in forza il presente decreto legislativo che egli sia in stato di cessazione dei pagamenti.

Art. 17

Sono dichiarate società fasciste e come tali passano sotto il controllo dell'Ente sequestrario di cui all'art. 6 la società ed enti il cui consiglio di amministrazione alla data del..... risultati composto in maggioranza di persone indicate negli articoli 1, 2 e 3, o nelle quali un quinto delle azioni a tale data risultino possedute in blocco da persona indicata negli articoli 1, 2 e 3. L'Ente sequestrario garantisce gli interessi dei minori azionisti.

Il provvedimento e presso la decisione delle Sezioni Speciali delle Commissioni Provinciali.

Art. 18

Anche alla Sezione speciale della Commissione provinciale posso-

to, ritenendosi in forza il presente decreto legislativo che egli sia
in stato di concessione dei pagamenti.

Art. 17

Sono dichiarate società fasciste e come tali passano sotto il
controllo dell'Ente sequestratorio di cui all'art. 6 le società ed en-
ti il cui consiglio di amministrazione alla data del.....
risulti composto in maggioranza di persone indicate negli articoli
1, 2 e 3, o nelle quali un quinto delle azioni è tale data risultino
possedute in blocco da persona indicata negli articoli 1, 2 e 3. L'Ente
sequestratorio perverrà gli interessi dei minori azionisti.

Il provvedimento è preso su decisione delle Sezioni Speciali del-
le Commissioni Provinciali.

Art. 18

Accanto alla Sezione speciale della Commissione provinciale posso-
no con Decreto del Ministro delle Finanze, essere costituite una o più
Sottosezioni, ciascuna presieduta dal Presidente del Tribunale o da al-
tro Magistrato di pari grado o di grado immediatamente inferiore, e com-
poste di quattro commissari, da nominarsi a norma dell'art. 30 della
legge. Con lo stesso decreto il Ministro nomina i Presidenti delle
Sottosezioni, su designazione del Presidente della Sezione.

Con decreto del Ministro delle Finanze, una o più Sottosezio-
ni possono essere costituite accanto alla Sezione speciale della Com-
missione Centrale delle Imposte, i cui presidenti e membri sono nomi-
nati a norma dell'art. 32 della legge.

(41)

L'attribuzione della competenza dei singoli procedimenti alla Sezione o alle Sottosezioni spetta al Presidente della Sezione speciale che può anche, in caso di impedimento di uno o più commissari della Sezione o delle Sottosezioni, provvedere a sostituirli, rispettivamente con un commissario delle Sottosezioni o della Sezione.

Art. 19

La competenza per l'accertamento o per il giudizio di liquidazione in primo grado spetta alla Sezione speciale provinciale nella cui circoscrizione il debitore ha il domicilio e, nel caso che questo sia sconosciuto, a quello della provincia nella cui circoscrizione il debitore risulta avere avuto l'ultimo domicilio.

Art. 20

Spetta alla competenza della Sezione speciale provinciale la decisione di tutte le questioni pregiudiziali e incidentali, di diritto sostanziale o processuale, comunque pertinenti o connesse all'accertamento, alla liquidazione ed alla evocazione dei profitti di regime, tranne che si tratti di questioni di stato e di falso. Sorgendo una di tali questioni, la Commissione ordina la sospensione del procedimento fino a quando non sia intervenuta la decisione del giudice competente sulle questioni stesse, salva la facoltà dell'amministrazione finanziaria di promuovere o di precorrere il relativo giudizio.

Art. 21

I poteri indicati nel primo comma dell'art. 20 della legge competono, ai fini del recupero dei beni dei presenti profittatori, altresì

sia conosciuto, a quello della provincia nella cui circoscrizione il debitore risulta avere avuto l'ultimo domicilio.

Art. 20

Spetta alla competenza della Sezione speciale provinciale la decisione di tutte le questioni pregiudiziali e incidentali, di diritto sostanziale o processuale, comunque pertinenti o connesse all'accertamento, alla liquidazione ed alla evasione dei procliti di regie, tranne che ai tratti di questioni di stato e di falso. Sorse una di tali questioni, la Commissione ordina la sospensione del procedimento fino a quando non sia intervenuta la decisione del giudice competente sulle questioni stesse, salva la facoltà dell'amministrazione finanziaria di promuovere o di proseguire il relativo giudizio.

Art. 21

I poteri indicati nel primo comma dell'art. 21 della legge competente, ai fini del reperimento dei beni dei presunti profittatori, oltre ai alle Intendenze di Finanza, le quali possono esecutarli pure presso terzi anche in deroga alle norme relative al segreto bancario.

Oltre ai poteri indicati nel primo comma dell'art. 21 sopracitato Le Sezioni speciali provinciali hanno anche quello di procedere direttamente a o presso della Polizia Giudiziaria, a pervenire a domicilio, nelle forme prescritte dal Codice di Procedura Penale.

Gli stessi poteri spettano, prima che siano costituite le Commissioni, al Presidente del Tribunale ai fini del sequestro.

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Art. 22

La proposta di accertamento e dalla Sezione speciale della Commissione provinciale notificata in via amministrativa al debitore e comunicata, mediante raccomandata con avviso di ricevimento, all'Alto Commissario anche all'Intendente di Pinerolo del luogo in cui ha sede la Sezione stessa.

Il reclamo ovvero la proposta di accertamento deve essere, così dal debitore che dall'Amministrazione della Pinerolo, interposto nel termine perentorio di trenta giorni dalla notifica, per il primo, e per la seconda, dal ricevimento della comunicazione della proposta.

Il reclamo si propone mediante deposito nella Segreteria della Commissione speciale dell'originale e di quattro copie, queste in carta allegata. La Segreteria ne rilascia ricevuta, che costituisce l'unica prova del deposito e della data in cui è seguito.

Il reclamo deve enunciare tutte le eccezioni e difese contro la proposta, indicando specificatamente i mezzi di prova e, quando si tratti di documenti, offrire la comunicazione mediante deposito nella Segreteria, da effettuarsi entro trenta giorni da quello del reclamo.

Scaduto quest'ultimo termine, il Presidente fissa, con proprio decreto, l'udienza per la discussione e nomina il relatore.

Art. 23

Qualora e determinare gli incrementi patrimoniali previsti dall'art. 26 della legge concorrono anche i beni in qualunque modo acquistati o posseduti per interposta persona, la proposta di accertamento e diretta e notificata anche a tali persone.

Il reclamo si propone mediante deposito nella segreteria della Sezione speciale dell'originale e di quattro copie, queste in carta semplice. La Segreteria ne rilascia ricevuta, che costituisce l'unica prova del deposito e della data in cui è seguito.

Il reclamo deve enunciare tutte le eccezioni e difese contro la proposta, citare specificatamente i mezzi di prova e, quando si tratti di documenti, offrire la comunicazione mediante deposito nella Segreteria, da effettuarsi entro trenta giorni da quello del reclamo.

Scaduto quest'ultimo termine, il Presidente fissa, con proprio decreto, l'udienza per la discussione e nomina il relatore.

Art. 23

Qualora a determinare gli incrementi patrimoniali preveduti dall'Art. 26 della legge concorrano anche i beni in qualunque modo acquistati o posseduti per intervincente persone, la proposta di accertamento è diretta e notificata anche a tali persone, che vengono così costituite parti nel processo, con la medesima posizione e con gli stessi diritti e la stessa spesa garanzia della persona contro cui la proposta è direttamente formata, e la decisione fa stato anche contro tali persone.

Art. 24

Il decreto di fissazione dell'udienza di discussione o, almeno venti giorni prima della stessa, notificato in via amministrativa al debitore e comunicato, mediante raccomandata con avviso di ricevimento all'Intendente di Finanze del luogo in cui ha sede la Sezione speciale, all'Alto Commissario, nonché, quando in rappresentanza dell'amministrazione siano costituita l'avvocatura dello Stato, anche a questa.

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Così il debitore che l'Amministrazione e, per esem. l'Avvocatura dello Stato, possono, non oltre il decimo giorno precedente la discussione, depositare nella Segreteria della Sezione speciale memorie aggiuntive corredate di cinque copie, queste in carta semplice.

All'udienza, dopo la relazione del Presidente o del Commissario da lui delegato e dopo l'assunzione degli eventuali mezzi di prova, sono ammessi alla discussione prima il rappresentante dell'Amministrazione o dell'Avvocatura dello Stato, quando questa abbia dell'Amministrazione assunto la rappresentanza in giudizio, e successivamente il debitore, ovvero il suo avvocato o procuratore legale.

La sezione delibera in segreto ed a maggioranza di voti subito dopo la discussione pronunciando anche sulle spese.

Art. 25

La motivazione, in forma sommaria, della decisione e estesa dal Presidente o da un commissario da lui delegato. L'originale decisione, sottoscritta dal Presidente o dal Segretario, è depositata nella Segreteria della Sezione speciale che provvede a diaporre, entro i venti giorni della comunicazione, mediante raccomandata con avviso di ricevimento, all'Alto Commissario, allo Intendente di Finanza e, quando sia intervenuta nel giudizio, all'Avvocatura dello Stato.

Art. 26

I termini entro i quali il debitore, l'Amministrazione e l'Alto Commissario possono, a norma dell'art. 32 della legge, ricorrere alla Sezione speciale della Commissione Centrale delle Imposte, decorrono dal deposito della motivazione della decisione, per l'Amministrazione e

La sezione speciale delibera in segreto ed a maggioranza di voti subito dopo la discussione pronunciando anche sulle spese.

Art. 25

Le motivazioni, in forma sommaria, della decisione e estesa dal Presidente o da un commissario da lui delegato. L'originale decisione, sottoscritta dal Presidente e dal Segretario, è depositata nella Segreteria della Sezione Speciale che provvede a disporre, entro i venti giorni dalla comunicazione, mediante raccomandata con avviso di ricevimento, all'Alto Commissario, allo Intendente di Finanza e, quando sia intervenuta nel giudizio, all'Avvocatura dello Stato.

Art. 26

I termini entro i quali il debitore, l'Amministrazione e l'Alto Commissario possono, a norma dell'art. 22 della legge, ricorrere alla Sezione speciale della Commissione Centrale delle Imposte, decorrono per il debitore, dalla notifica della decisione, per l'Amministrazione e per l'Alto Commissario, dal ricevimento della decisione stessa col mezzo indicato nell'articolo precedente.

Art. 27

Si applicano quanto alla competenza della Sezione speciale della Commissione centrale, alla proposizione del ricorso della Commissione centrale, alla proposizione del ricorso della stessa al giudizio, in genere, in grado di appello, le norme dei precedenti artt.

La discussione innanzi la Sezione Speciale della Commissione Centrale e, al pari di quella innanzi la Sezione Speciale della Commissione Provinciale, pubblica.

Art. 28

La competenza a disporre, a norma dell'art. 25 della legge, il sequestro conservativo, prima che siano costituite le sezioni speciali delle Commissioni provinciali, spetta, ovunque i beni da sequestrare si trovino, al Presidente del Tribunale del luogo in cui ha sede la Sezione speciale competente, a norma del precedente art. 5, ovvero al Presidente del Tribunale nella cui circoscrizione i beni stessi si trovano.

Costituite le sezioni speciali delle Commissioni provinciali, la competenza a disporre il sequestro spetta al Presidente della Sezione speciale competente a norma del precedente art. 5 ed anche ai Presidenti delle Sezioni speciali delle provincie nelle cui circoscrizioni i beni si trovano.

Art. 29

Sequestro dei beni sottoposti a sequestro ai sensi dello art. 25 della legge e di diritto l'Ente indicato negli articoli seguenti.

Nel disporre il sequestro il Presidente del Tribunale o il Presidente della Sezione speciale dichiara decaduti i commissari ai quali fosse stata in precedenza affidata la gestione di determinati beni sottoposti al sequestro stesso e stabilisce i termini e le modalità per il trasferimento di tale gestione all'Ente sequestratario.

Per i sequestri già eseguiti la decadenza dei commissari è pronunciata dallo stesso Presidente entro i quindici giorni dall'entrata in vigore del presente decreto.

Art. 30

È istituito, con sede in Roma, un Ente denominato "Ente per am-

Speciale competente a norma del precedente art. 5 ed anche si Presidenti delle Sezioni speciali delle provincie nelle cui circoscrizioni i beni si trovano.

Art. 29

Sequestro dei beni sottoposti a sequestro ai sensi delle art. 35 della legge e di diritto l'Ente indicato negli articoli seguenti.

Nel disporre il sequestro il Presidente del Tribunale o il Presidente della Sezione Speciale dichiara decaduti i commissari ai quali fosse stata in precedenza affidata la gestione di determinati beni sottoposti al sequestro stesso e stabilisce i termini e le modalità per il trasferimento di tale gestione all'Ente sequestratario.

Per i sequestri già eseguiti la decadenza dei commissari è pronunciata dallo stesso Presidente entro i quindici giorni dall'entrata in vigore del presente decreto.

Art. 30

È istituito, con sede in Roma, un Ente denominato "Ente per amministrazioni e gestioni sequestratarie" col compito di assumere la custodia, e provvedere all'amministrazione e gestione dei beni che vengono sottoposti a sequestro ai sensi dell'art. 35 della legge.

L'Ente ha personalità giuridica di diritto pubblico ed è provvisto di un fondo di dotazione di tre milioni da stanziare, con provvedimenti del Ministro delle Finanze, nel bilancio del proprio Ministero.

Nell'applicamento di tutte le sue attribuzioni l'Ente osserva le direttive di massima e le disposizioni particolari che gli vengono

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inverto dall'Alto Commissario al quale fa le opportune proposte per l'esercizio della facoltà conferita agli organi di accertamento e liquidazione dei profitti dell'art. 27 della legge.

Per l'assistenza, la rappresentanza e la difesa in giudizio, l'Ente si avvale dell'avvocatura dello Stato.

Qualora l'Ente determini di avvalersi per l'amministrazione degli immobili degli Istituti di Credito Fondiario, questi potranno istituire, anche in deroga alle vigenti disposizioni di legge e del proprio statuto, sezioni speciali.

Art. 31

L'Ente è amministrato da un Consiglio composto del Presidente, del Vice presidente e di cinque membri da nominarsi con decreto del Ministro per le Finanze su proposta dell'Alto Commissario Aggiunto per l'avvocazione dei profitti di regime.

Presso l'Ente è costituito un collegio sindacale composto di tre sindaci effettivi e di due supplenti da nominarsi con decreto del Ministro per le Finanze su proposta dell'Alto Commissario Aggiunto per l'avvocazione dei profitti di regime.

Uno dei tre sindaci effettivi deve essere scelto tra i magistrati della Corte dei Conti di grado non inferiore al 4°.

Art. 32

L'ente è retto da uno statuto da approvarsi con decreto legislativo sulla proposta del Ministro per le Finanze.

Il bilancio e alle fine di ciascun esercizio annuale sottoposto

L'Ente è amministrato da un Consiglio composto del Presidente, del Vice presidente e di cinque membri da nominarsi con decreto del Ministro per le Finanze su proposta dell'Alto Commissario Aggiunto per l'avvocazione dei profitti di regime.

Presso l'Ente è costituito un collegio sindacale composto di tre sindaci effettivi e di due supplenti da nominarsi con decreto del Ministro per le Finanze su proposta dell'Alto Commissario Aggiunto per l'avvocazione dei profitti di regime.

Uno dei tre sindaci effettivi deve essere scelto tra i magistrati della Corte dei Conti di grado non inferiore al 4°.

Art. 32

L'ente è retto da uno statuto da approvarsi con decreto legislativo sulla proposta del Ministro per le Finanze.

Il bilancio e alla fine di ciascun esercizio annuale sottoposto all'approvazione dello stesso Ministro per le Finanze.

I crediti dell'Ente per le somme da esso anticipate alle singole gestioni hanno privilegio sui beni che alle gestioni stesse appartengono con preferenza su ogni credito.

Art. 33

Il sequestro presso terzi si esegue con le norme del sequestro diretto presso il debitore, previa semplice intimazione al terzo del precepto di rilascio e senza la osservanza delle altre norme prescritte dagli articoli 345 e seguenti del codice di procedura civile.

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La legge sopra citata ha per oggetto, anche per la prima volta in
questo paese, l'intervento nel giudizio di arbitrato ed esercitare
tutte le potestà relative rispetto ai beni sequestrati, con gli stessi
diritti e con le stesse prerogative del debitore. All'epoca, se trattasi di
sequestro preventivo la formulazione della proposta di sequestro,
questa va anche al terzo notificato, al pari, in ogni caso, di tutti i
provvedimenti di cui e' prevista la notifica al debitore durante il
processo, nonché delle decisioni relative.

Ove il terzo sequestrato non interviene nel giudizio di arbitrato,
la decisione della sezione speciale di primo grado o di quella di
appello ha efficacia anche contro di lui.

Art. 34

Al provvedimento che autorizza il sequestro conservativo a norma
dell'art. 29 della legge non si applica la disposizione dell'art. 675 del
codice di procedura civile.

Infine, entro un anno dall'esecuzione del sequestro, non sia stata
notificata a norma del precedente art. 15 la proposta di sequestro,
il debitore o il terzo sequestrato possono chiedere al presidente del
tribunale o della sezione speciale la revoca del sequestro mediante
ricorso da notificarsi all'autorità nella cui istanza il sequestro fu
autorizzato.

Il presidente decide previa audizione delle parti e può, quando
sopportano gravi, ingiustificati motivi, concedere una proroga non eccedente
i sei mesi.

Art. 35

La risoluzione di tutti gli incidenti che sorgono durante l'esecuzione

art. 34

Al provvedimento che istituisce il sequestro conservativo si applica l'art. 35 della legge non si applica la disposizione dell'art. 675 del codice di procedura civile.

Qualora, entro un mese dalla emanazione del sequestro, non sia stata notificata a nome del proponente art. 3 la proposta di accoglimento, il debitore o il terzo sequestrato possono chiedere al presidente del Tribunale o della sezione speciale la revoca del sequestro ordinato. Il ricorso va notificato all'autorità sulla cui istanza il sequestro fu autorizzato.

Il presidente decide previa audizione delle parti e può, quando occorrono art. 3, giustificati motivi, concedere una proroga non superiore a sei mesi.

art. 35

La risoluzione di tutti gli incidenti che sorgano durante l'esecuzione del sequestro spetta al presidente del Tribunale o della sezione speciale che lo ha autorizzato.

art. 36

Questo concorso particolari esigenze della pubblica amministrazione che rendono non conveniente la gestione sequestrata diretta o indiretta in entrambi i casi, pericolo di sottrazione o comunque di indebitamento dei beni aziendali il presidente dell'Ente indicato nell'art. 17 può, sentito il consiglio di amministrazione, disporre, che, invece che a sequestrato, l'azienda rimanga sotto posta e sindacato.

art. 37

Il sindacatore e' nominato dal presidente dell'ente di cui all'art. 17 tra persone fisiche o giuridiche particolarmente qualificate per la gestione di aziende commerciali e quella dei settori a sindacato.

Il sindacatore controlla l'attivita' dell'amministrazione almeno ogni tre anni all'ente.

All'atto egli puo' prendere, in ogni tempo, visione dei libri, degli atti e della corrispondenza dell'amministrazione e puo' ricevere al titolo la conoscenza di documenti operativi e informazioni senza indugio l'ente, la cui decisione sulla opportunita' o meno delle operazioni stesse e' definitiva ed irragionevole così' in via amministrativa che giurisdizionale.

art. 38

Il consiglio ed il sindaco delle spese al sindacatore sono liquidati dal presidente dell'ente a norma dell'art. 16 o sono a carico dell'amministrazione a sindacato.

art. 39

Fanno la preferenza per la spesa di giustizia a norma dell'art. 2777 del codice civile, la professione, la dipendenza dai privilegi generali o speciali stabiliti per l'ingente sui viaggiatori relativi allo stato di guerra, privilegi che si estendono al credito dello stato per i profitti di guerra, di eredita, questo compreso altri crediti privilegiati, dall'ordine prescritto dagli art. 2778 e 2779 del codice civile.

art. 40

Tra gli atti a titolo gratuito contemplati sotto il numero 1 dell'art. 29 della legge non sono compresi quelli compiuti in adempimento di un dovere

Art. 38

La concorrenza ed il rimborso delle spese al debitore sono liquidati dal presidente dell'ente a norma dell'art. 16 e sono a carico dell'azienda sottoposta a liquidazione.

Art. 39

Ferma la preferenza per le spese di giudizio e spese dell'art. 2777 del Codice Civile, la prelazione, in dipendenza dei privilegi generali e speciali stabiliti per l'ingente ed i maggiori utili relativi allo stato di guerra, privilegi che si estendono ad credito dello stato per i prestiti di guerra, ed, comunque, quando concorrono altri crediti privilegiati, nell'ordine prescritto dagli art. 2778 e 2779 del Codice Civile.

Art. 40

Fin gli atti a titolo gratuito contemplati sotto il numero 1 dell'art. 25 della legge non sono compresi quelli compiuti in adempimento di un dovere morale o a scopo di pubblica utilità, in quanto tali e gli altri siano proporzionati al patrimonio di legittima provvidenza del donante.

Fin gli atti di disposizione contemplati sotto il numero 2 dell'articolo stesso non sono compresi quelli avvenuti per oggetto il pagamento di un debito certo e liquido che risulta costituito non allo scopo di operare artificialmente di passività il patrimonio del debitore.

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Gli altri atti di disposizione non a titolo gratuito intanto sono privi di effetto, al sensi della prima parte di detto articolo, in quanto la persona che rilasci per iscritto dei beni già posseduti dal profittatore non dimostra che all'atto della conclusione del negozio non aveva o non poteva avere notizia che tra i suoi debiti c'era esistente il dichiarato profittatore e che lo stesso avesse realizzato profitti di regime.

L'esione per la dichiarazione d'inefficienza e' proposta dalla Amministrazione fidejussoria, innanzi il giudice competente secondo le norme ordinarie, contro il debitore e la persona a favore della quale sia stato dello stesso conduttore l'atto di disposizione.

La domanda giudiziale e' soggetta a transazione.

L'azione si prescrive nel termine di due anni dal giorno in cui la decisione di evasione sia divenuta irrevocabile.

Art. 41

Presso ogni Sezione speciale della Commissione provinciale o presso la Sezione speciale della Commissione centrale funziona un Ufficio di Segreteria composto di uno o più segretari anche di un compagno nuovo di impiegati per i servizi d'ordine, di copia e di notificazione degli atti.

I segretari intervengono alle pubbliche udienze, assistono il Presidente ed i commissari nell'assunzione della prova, nonché negli accertamenti, perquisizioni ed ispezioni, redigendo i relativi verbali, notturno con decisione le decisioni, rilasciano di questo copia, certificano al pari di ogni altro atto, la conformità all'originale ed assolvono

L'atto di designazione.

La direzione giudiziale o' soggetta a limitazione.

L'azione di protezione nel territorio di due anni dal giorno in cui la
condanna di associazione sia divenuta irrevocabile.

Art. 41

Presso ogni sezione speciale della commissione provinciale o presso
la sezione speciale della commissione centrale funziona un ufficio di
segreteria composto di uno o più' segretari nonché di un co-
secreto di impiegati per i servizi d'ordine, di copia e di notificazione
degli atti.

I segretari intervengono alle pubbliche udienze, assistono il
presidente ed i commissari nell'amministrazione della prova, tengono' negli
accessi, perquisizioni ed ispezioni, redigendo i relativi verbali, sotto-
scrivono con l'assistenza le decisioni, rilasciano di punto copia, certifi-
cano al pari di ogni altro atto, la esenzione' all'autorità di assolvere
in genere tutte le attribuzioni che la legge riserva ai cancellieri presso
i giudici ordinari.

Presso ogni sezione speciale della commissione provinciale o presso la
sezione speciale della commissione centrale possono essere adetti
uno o più' ufficiali o sottufficiali ed polizia giudiziaria nonché uno
o più' esperti tecnici o contabili.

Il personale iscritto nel corso probatorio, se già' appartenenti ai
tribunali dell'amministrazione dello Stato, delle provincie o dei comuni, 2.3.3
dove essere ammesso in servizio presso le commissioni in qualità' di
consulenti.

Il Ministro per le Finanze e altresi autorizzato ad assumere per-
sonale amministrativo col numero passivo da determinarsi con suo decreto.

Art. 42

Le spese e le tasse giudiziarie relative all'appellazione, alla
proposta di accertamento ed al successivo giudizio sono a carico delle
parti private ovvero cui è diretta la proposta di accertamento e che
eventuale intervengono nel processo.

Tutte parti, quando su loro richiesta la Commissione dispone in-
dennità, perizia e altri mezzi di prova che importino spese, deb-
bono qualora la Sezione le prescrive, anticiparne l'importo da deter-
minarsi, in via preventiva o salvo congruelli, conseguente il deposito
nell'ordine che sarà, di volta in volta, loro prefisso.

In ogni altra spesa o tassa per atti della Commissione nonché per
la difesa dell'amministrazione, sarà, al pari dei diritti del terzo
per notifica, rilascio di copie e simili, fatta premessa a debito
in apposito compendio da tenersi nella Segreteria della Commissione che
provvederà, a giudizio esaurito, a curare il recupero, col procedimen-
to della liquidazione e riscossione delle spese e tasse giudiziarie e
debito contro la persona nel cui confronti sia stata pronunciata l'avo-
cazione, o, in a lido, contro ogni altra persona intervenuta nel giu-
dizio e le cui istanze siano state respinte.

Art. 43

Il pagamento dei pr. titoli di ragione può essere eseguito mediante
versamento diretto in tesoreria, per disposizione dello Intendente di

...di tutti gli atti che hanno per oggetto la spesa, deb-
bano essere la stessa la presunta, anticipata l'importo da deter-
minarsi, in via provvisoria o salvo conguagli, esigibilità il debito
nel termine che sarà, di volta in volta, loro prefisso.

Di ogni altra spesa o tasse per atti della Commissione nonché per
la difesa dell'amministrazione, sarà, al pari dei diritti del terzo
per notifica, rilascio di copie e simili, fatta provvisione a debito
in apposite compiere da tenersi dalla Segreteria della Commissione che
provvederà, a giudizio esecuto, a curare il recupero, col procedimen-
to della liquidazione e riscossione delle spese e tasse giudiziarie e
debito contro la persona nei cui confronti sia stata pronunciata l'avo-
cazione, o, in a lido, e contro ogni altro persona intervenuta nel giu-
dizio e le cui istanze siano state respinte.

Art. 43

Il pagamento dei diritti di registro può essere eseguito mediante
versamento diretto in Tesoreria, per disposizione dello Intendente di
Finanza, sia di ufficio che su domanda del debitore.

Per la riscossione dei profitti di registro, a mezzo dell'esattore,
valgano le norme ed i privilegi stabiliti per la riscossione dell'im-
posta straordinaria sui maggiori utili relativi allo stato di guerra,
nonché l'obbligo del non riscatto per riscatto.

Con decreto del Ministro per le Finanze saranno emanate norme
circa la misura dell'agge da attribuire agli agenti della riscossione

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Per l'esenzione sui beni immobili ai fini della riscossione contributiva dei profitti di regime, l'esperimento d'asta è unico ed il prezzo minimo relativo è fissato nella somma pari al valore attribuito ai singoli capitoli nella decisione definitiva della Commissione. Qualora tale determinazione non risulti dalla decisione predetta, il valore dei singoli capitoli è fissato dall'Ente di cui al precedente art. 17 sentito l'Ufficio Tecnico Regionale.

Rimesso infruttuoso l'unico esperimento d'asta, i beni sono di diritto devoluti allo Stato.

Per l'esenzione sui beni mobili, ferma restando la norma del primo comma relativa al prezzo minimo, il nuovo importo, ai sensi dell'art. 39 del T.U. delle leggi sulla riscossione delle imposte dirette e successive modificazioni, deve essere autorizzato dall'Intendente di Pinerolo, il quale ha la facoltà di disporre l'avvicinamento allo Stato dei beni inventati.

Spetta in ogni caso allo Stato il diritto di prelazione dei beni subastati in base al prezzo raggiunto nell'esperimento definitivo, da esercitarsi nel termine perentorio di giorni trenta dalla aggiudicazione mediante dichiarazione depositata presso la competente cancelleria giudiziaria.

Per i titoli esenzari, per le obbligazioni e per gli altri omologhi titoli di credito il diritto di prelazione può essere esercitato, anche prima dell'insizio della procedura esecutiva, in base al valore di borsa, o, in mancanza, a quello da determinarsi dal Giudice degli agenti di cambio.

no comma relativo al presente ministro, il nuovo ministro, ai sensi dell'art. 39 del T.U. delle leggi sulla riscossione delle imposte dirette e successive modificazioni, deve essere autorizzato dall'Intendente di Pinerolo, il quale ha la facoltà di disporre l'incasso allo Stato dei rendimenti inventati.

Spetta in ogni caso allo Stato il diritto di prelazione dei rendimenti substatati in base al presente raggiunto nell'esercizio definitivo, da esercitarsi nel termine perentorio di giorni trenta dalla aggiudicazione mediante dichiarazione depositata presso la competente cancelleria giudiziaria.

Per i titoli azionari, per le obbligazioni e per gli altri titoli di credito il diritto di prelazione può essere esercitato, anche prima dell'inizio della procedura esecutiva, in base al valore di borsa, o, in mancanza, a quello da determinarsi dal Comitato degli agenti di cambio.

Art. 15

I beni confiscati avventi allo Stato e nomi degli articoli 27 delle leggi e quelli acquistati a norma dell'articolo precedente entrano a far parte del patrimonio dello Stato.

Art. 16

Per tutto quanto non sia diversamente disposto dal decreto legislativo interministeriale 27 luglio 1944, n. 159, e dal presente decreto, valgono le norme contenute nel R.D.L. 7 agosto 1936, n. 1639 e invertito nella legge 7 giugno 1937, n. 1016, e nel R.D. 8 luglio 1937, n. 1516 e successive modificazioni.

Art. 47

E' abrogata ogni disposizione contraria a quella del presente decreto o comunque incompatibile con le stesse.

Ordiniamo, a chiunque spetti, di osservare il presente decreto e di farlo osservare come legge dello stato.

Dato a

Declassified E.O. 12356 Section 3.3/NND No. 785017

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