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

ACC

10000/142/179
(VOL.1)

0741

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

10000/142/179
(VOL.1)

FINANCE SUB-COMMISSION
FEB. 1944 - NOV. 1945

0742

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

FILE CLOSED 15 November 1945

See Volume II

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0743

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

PARTITO FASCISTA REPUBBLICANO

FEDERAZIONE DELLA CITTÀ

IL COMMISSARIO FEDERALE

0744

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

70A

LEGAL SUB-COMMISSION

HQ ALLIED COMMISSION

APO 394

15 November 1945

My dear Colonel,

Enclosed is my opinion. It is not very satisfactory, I am afraid. The action taken by the Yugoslavs is the twin brother of that taken by the Soviets in Berlin, don't you think?

As far as the violations of the Hague Convention are concerned, this sub-commission is too understaffed to be able to keep a complete record of them.

Yours

Colonel R. A. METEPACE.
C.F.A. Finance Sub-Commission.
HQ ALLIED COMMISSION.

0745

Declassified E.O. 12356 Section 3.3/NND No. 78014

HEADQUARTERS ALLIED COMMISSION
AFO 394
LEGAL SUB-COMMISSION

GGV/eap

43/4014/2/1

15 November 1945

SUBJECT : Currency Issued in Zone B by the Yugoslav Government

TO : Finance Sub-Commission

1. Reference your 1320(F) of 10 November 1945 and enclosures. 149

2. Clause 23 specifies in no uncertain terms that the "Italian Government will withdraw and redeem in Italian currency all holdings in Italian territory of currencies issued by the United Nations during occupation".

3. Yugoslavia occupying zone B has therefore the right to export, under the Armistice Terms, the exchange of the currency issued by her against Italian lire.

4. It is realised that at the time the Armistice was signed the occupation of Venezia Giulia by the Yugoslavs was not contemplated. However, as this Instrument was entered into by the United States and Britain on behalf of the United Nations, Yugoslavia, as soon as she became an occupant, became "ipso facto" entitled to derive the full benefit of its terms.

5. Whether Yugoslavia has broken a later pledge or not is a fact on which this sub-commission has no official knowledge, but under International Law it can be stated that if the issue is not justified by urgent economic difficulties, the Yugoslav authorities are exceeding the powers which are legally vested in the occupant under existing conventions.

6. Issuing regional currencies in occupied territory by the occupant, is not an abnormal step. What is abnormal is to expect the occupied State to redeem an issue of currency, the amount of which may far exceed its possibilities of repayment.

7. As you are well aware the present complications arise, not so much from the issue and use of various types of currency, but from the fictitious valuations used or enforced in the exchange of money or goods.

8. Unless it can be established that without the issue of a reasonable amount of new currency the economic life of the occupied country would come to a standstill, there is no legitimate reason why an occupant should replace the local currency by a new one, and enforce its use not only for its own payments, but also for payments among inhabitants.

9. In the absence of a special justification of this kind, such issue of currency might amount to a fundamental change in institutions, which is prohibited under the Hague Regulations.

G.G.HAMMARSKJÖLD, Lt. Col.,
Deputy Chief Legal Adviser.

Copy to: S.C.A.
AMLAB (6)
CCAO (3)

0.7.4.6

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

CONFIDENTIAL

URGENT

H 0124/2

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB COMMISSION

13260/F

10 November 1945

SUBJECT : Currency issued in Zone B
by the Jugoslav Government.

TO : Director,
Legal Sub Commission.

148

1. I attach hereto copies of the following documents:

(a) letter 13C/AMG/FIN/0/2 of 25 October, from Chief Finance Officer, AMG Venezia Giulia, with enclosures

(b) Chief Commissioner's letter 13260/F of 3 November, to G-5, AFHQ

(c) Note No. 15/25154/62 of 4 November to the Chief Commissioner from the Ministry of Foreign Affairs.

2. The Chief Commissioner has requested that the action of the Jugoslav Government in issuing an occupation lira in Zone "B", Venezia Giulia, be considered from the legal point of view - may such action be taken by the Jugoslav Government under the terms of the Italian Armistice, particularly clause 23, and is the Italian Government obligated to recognize and withdraw, in exchange for Italian lire, such Jugoslav occupation lire?

3. I should be grateful for an early opinion. The full facilities of Finance Sub Commission are at your disposal for further information or consultation.

Col.
Director,
Finance Sub Commission.

Encls.

0747

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

HEADQUARTERS
ALLIED MILITARY GOVERNMENT
13 CORPS
FINANCE DIVISION

Trieste, 25 October, 1945

TO : THE JOINT DIRECTOR FINANCE SUB-COMMISSION
H.Q. A.M.G. COMMISSION.

SUBJECT: CURRENCY ISSUED IN ZONE B BY THE JUGOSLAV GOVERNMENT

REF. : 13/c/AMG/FIN/C/2/

1. I was to-day informed that the Jugoslav Authorities in Zone B had issued Occupation Lire. I was not previously informed in spite of their undertaking to do so at the Joint Economic Committee held on the 22 inst.

I am enclosing one specimen of the currency issued by them and a copy of the proclamation issued by them. I am also enclosing a copy of an article I had published in the local newspaper.

2. It is unfortunate that the Jugoslav Authorities elected to take this course, because I had arranged to supply them with Metropolitan Lire to the extend of 25 Millions lire per fortnight, and was proposing to inform their representatives who knew that I was considering taking this course.

3. I will keep you informed of further development.

F.T. BRAND
Lt. Colonel
Chief Finance Officer

3 enclosures.

0 7 4 8

Abbazia, 18/10/1945.

T R A N S L A T I O N

Order No.20 of the Military Administration of the Jugoslav Army for the Region Giulia, Istria, Fiume and Slovene Litorale.

It has been recently observed that in the Territory of the above Military Administration of the Jugoslav Army no sufficient money is circulating.

With reference to the economic needs of the population such situation could result in serious consequences.

In order to avoid such inconvenience and to make possible the further development of the reconstruction and of the economy and to improve the financial situation and consequently the condition of life of the population in this territory, I order:

1) That the bank for the Economy for Istria, Fiume and Slovene Litorale shall issue new notes of Lire 1, 5, 10, 20, 50, 100, 500 and 1000.
The value of these notes equals the value of the former currency of the Banca d'Italia.
The notes of the Banca d'Italia already in circulation remain still effective.
The exchange rate of the new notes in respect of the dinar is the same as that for the notes formerly issued, i.e. 2.50 = 1.

2) The description of the new notes will be published later through the daily press.
From the effective date of this order, the new notes of Lire 1,5,10,20,50, 100,500 e 1000, will be the legal currency in the territory of this Military Administration of the Jugoslav Army (Istria,Fiume and Slovene Litorale).
This order is immediately effective.

The Vice-Commander of the Military Administration of the Jugoslav Army

Colonel: V.Koljevac.

T R A N S L A T I O N

MONEY CIRCULATION IN ZONE "A".

The Jugoslav Authorities have issued Lire in Zone "B" of the Venezia Giulia. These lire as well as other currencies, i.e. Dollars and Pound Sterling are not considered legal currency in this Territory, and cannot be accepted in the Zone "A" occupied by the Allied Military Government.

The Finance Division of the Allied Military Government points out that whenever persons should be found in possession of this money or other foreign currency they will be denounced to the Military Government and these currencies detained by them will be confiscated.

The only legal currencies in the Occupied Territory is the Italian Lire and the Allied Occupation Lire.

Order has been given to the Bank not to accept any other currency as the above stated Lire.

146

Declassified E.O. 12356 Section 3.3/NND No. 759016

1) That the bank for the Economy for Istria, Fiume and Slovene Litorale shall issue new notes of Lire 1, 5, 10, 20, 50, 100, 500 and 1000.
The value of those notes equals the value of the former currency of the Banca d'Italia.
The notes of the Banca d'Italia already in circulation remain still effective.
The exchange rate of the new notes in respect of the dinar is the same as that for the notes formerly issued, i.e. 2.5 = 1.
2) The description of the new notes will be published later through the daily press.
From the effective date of this order, the new notes of Lire 1,5,10,20,50, 100,500 e 1000, will be the legal currency in the territory of this Military Administration of the Jugoslav Army (Istria,Fiume and Slovene Litorale).
This order is immediately effective.
The Vice-Commander of the Military Administration of the Jugoslav Army

Colonel: V.Koljevac.

146

T R A N S L A T I O N

MONEY CIRCULATION IN ZONE "A".

The Jugoslav Authorities have issued Lire in Zone "B" of the Venezia Giulia. These lire as well as other currencies, i.e. Dollars and Pound Sterling are not considered legal currency in this Territory, and cannot be accepted in the Zone "A" occupied by the Allied Military Government.

The Finance Division of the Allied Military Government points out that whenever persons should be found in possession of this money or other foreign currency they will be denounced to the Military Government and these currencies detained by them will be confiscated.

The only legal currencies in the Occupied Territory is the Italian Lire and the Allied Occupation Lire.

Order has been given to the Bank not to accept any other currency as the above stated Lire.

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

0750

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

CONFIDENTIAL

13260/9

9 November 1945

SUBJECT: Currency Issued in Zone B by the Yugoslav Government.

TO : Assistant Chief of Staff,
G-5 Section, AFHQ, APO 512.

1. I enclose copies of a letter and enclosures (without currency. See note) from the Chief Finance Officer, AMG Venezia Giulia, regarding the issuance of occupation lire currency by the Yugoslav authorities in Zone B.

2. It is the view of this Headquarters that this unilateral action on the part of the Yugoslav authorities is a violation of the spirit, if not the letter, of the agreement between the Supreme Allied Commander, MTO, and the Supreme Commander of the Yugoslav Army, signed on 20 June 1945. Appendix I to that agreement provides for the discussion of matters relating to civil administration and economic activity in the Joint Economic Committee. As will be seen, at the meeting of the Committee held on 22 October, the Chief Finance Officer, AMG Venezia Giulia, was assured that he would be advised before any occupation lire was issued by the Yugoslav authorities. No such advice was given. In addition, the Yugoslav delegates on the Joint Economic Committee were aware that arrangements had been completed for the transfer of Metropolitan lire currency from the Banca d'Italia, Trieste, to the Banca d'Italia, Fiume, permission having been given for such transfer by the Combined Chiefs of Staff in FAN 706, dated 23 October 1945.

3. Since there was no provision in the agreement referred to above for the supply of AM lire to the Yugoslav authorities in Zone B, and since AM lire were not recognized as legal tender in that Zone, only Metropolitan lire could be sent to Zone B. The only request for currency emanating from Zone B took the form of a request by the Banca d'Italia, Fiume, for the replenishment of its cash reserves, which had been depleted by Yugoslav seizures of currency. As stated above, a transfer for this purpose was under way when the issuance of the Yugoslav occupation lire was announced.

4. It should also be noted that at no time has the question of currency requirements for Zone B been the subject of full discussion between AMG Venezia Giulia and the Yugoslav authorities, nor have the Yugoslav authorities furnished at any time any financial information. It is understood that little or no effort has been made in Zone B to collect taxes.

0751

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



5. Accordingly, I strongly recommend that the Yugoslav authorities be requested to give a full explanation of their action in issuing the new lira notes, together with full details regarding the denominations and amounts issued and their intentions as to further issues. I further suggest that you call their attention to the fact that their action constitutes an unilateral measure taken without consultation with your Headquarters, this Headquarters, or AMG Zone A, such consultation being considered necessary insofar as it affects trade between the Zones, the monetary conversion plans of the Italian Government, and other economic and financial factors.

144

6. I am sending copies of this letter to the American and British Ambassadors for their consideration.

For Charles W. Stone

KILLERY N. STONE,
Rear Admiral, USNR,
Chief Commissioner.

copies to: Honorable Alexander Kirk,
American Ambassador,
American Embassy
Rome

H.E. Sir Noel Charles,
British Ambassador,
British Embassy
Rome.

0752

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

COPY

MINISTERO DEGLI AFFARI ESTERI

No. 15/25154/62

Rome, 4 November 1945

Dear Admiral STONE,

I wish to call your attention to a new initiative taken by the Jugoslav authorities in the zone of the Venezia Giulia under t eir control, an initiative obviously very detrimental to the interest of the population and, on the whole to the economic situation of the district.

I am referring to the issuance of a new occupation paper currency, forcibly imposed as unredeemable tender, and already put into circulation for an amount - it is said - of over one billion lire, - all Italian currency having previously been withdrawn.

A communiqué published in the Trieste Press states that the Allied Authorities have decided not to allow this money to circulate outside the Jugoslav occupation zone. This leads to the belief that said paper currency was issued without the Allied Authorities consent and that its issuance should therefore be deemed as being absolutely arbitrary and clearly exceeding the powers conferred upon Jugoslavia as an occupying country.

The people are now exasperated by this new imposition which completely disregards their rightful interests and it is feared that serious disturbances may occur. It has been reported to this Ministry of Foreign Affairs that the workers of the Capodistria ship-yards are on a general strike since October 30th, to protest the above mentioned provision.

Believe me, dear Admiral STONE

Very sincerely yours

(signed) Prunas

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

0753

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

1 OCT. 1945

(69 A)

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB COMMISSION

28 September 1945

13052/F

29 SET. 1945

142

SUBJECT : Unblocking of Sequestrated Accounts.

TO : Regional Commissioners,
Liguria Region
Piemonte "
Lombardia "
Venezia "
(For R.F.O.'s).

1. I enclose herewith extract of a letter recently received at this H.Q. from the Avvocatura Generale dello Stato on the question of the unblocking of bank accounts that have been sequestrated in accordance with Italian decree law.

2. It is confirmed that an application for the unblocking of a bank account submitted by a duly-appointed sequestrator should - unless you have good reason to the contrary - be granted and I should be glad if you would proceed accordingly.

By Command of Rear Admiral STONE

Joint Director
Finance Sub Commission

8 COMMISSION
CLO
DCLO
Chief Counsel AFF
CJO
Italian Section
CLERKS
1 OCT

Copy to Italian Section.

ALLIED COMMISSION HEADQUARTERS
4213

0754

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

(690)

Reversion of regime profits blocked accounts

"The blocking of banks of deposits belonging to fascist 'gerarchi' is made, for urgency reasons by the Allied Authorities to avoid fascist profiteers from removing their property from the action of the Italian State for the recovery of illicit profits. Therefore, the Allied Authorities really act in the interests of the Italian State and for the same results as are obtained by the sequestration of regime profits.

141

The sequestration in matters of regime profits is disposed of in the rules of the articles 35 of the D.L.L. 27/7/44 No. 159 and 27, 32 and 36 of the D.L.L. 31/5/45 No. 364 by the President of the special section for the reversion of regime profits at the Commissione Provinciale Imposte Dirette or in those localities in which the above mentioned special sections have not yet been constituted by the President of the Tribunal, in the circumscription in which the presumed profiteer is domiciled. At the Banking Institutes (and in genere i terzi) the sequestration is made directly after the notificazione di un atto di precetto (serving of a writ) /(art. 35 D.L.L. 1945)/. The said legal dispositions have been extended also to territories still subjected to Allied administration. The sequestrator is authorized to undertake the expenses of administration. It is therefore indispensable that he should be able to dispose of the bank deposits so as to have the means necessary for the administration.

Then the sequestration has been made there is no longer any reason for maintaining the blocks made by the Allied Authorities, as this must be considered absorbed and substituted for all the effects of the sequestration. It can be considered therefore, that there should be no obstacle to the total unblocking of the deposits in favour of the sequestrator; partial unblockings, conceded time by time can be foreseen for cases in which the sequestration has not yet been made and the request is made either by the proprietor of the deposit (for ex. for aliments) or by his creditors.

With reference to this, it could be established that as soon as the atto di precetto (writ) with which the Banks are legally informed of the sequestration provisions is notified, these Banks should immediately transmit a copy to the Finance Divisions and the latter give their immediate approval for the total unblocking."

0755

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

62A

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4014/2/1.

20 September 1945.

SUBJECT : POLITO Gaetano.

TO : Commissioner, AMG, NAPLES COMMUNE.
(Attn. Senior Legal Officer)

1. Finance Sub-Commission has requested this Sub-Commission to ensure that you are taking the necessary action to bring Polito Gaetano to trial before an AMG Court.

2. The case of Polito Gaetano is covered in report from the CID dated 7 September 45 of which a copy was forwarded to you. As appears from that report Polito Gaetano stole, embezzled or otherwise unlawfully retained rags and garments to the value of 22,281,000 lire, such property having been consigned to him for dyeing, repairing and return to the Allied Authorities.

3. The figures in the report are slightly misleading as it is said that 725 lbs of rags at 20 lire equals 14,514,800 lire. The value is right but the quantity is wrong.

4. You also have Capt. Lapthorne's letter COM/136/181 of 10 September 1945 on this subject.

5. Please see that the trial is held as soon as possible.

By command of Rear Admiral STONE.

W. E. REHRENS
Colonel,
Chief Legal Advisor.

Copy to : Finance Sub-Commission.
(Documents returned herewith).

0756

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

67A

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

14 September 1945

13633 B/F/A

SUBJECT: Polito Gaetano.

TO : Legal Sub-Commission, AG.

1. Attached is letter dated 11 September 1945, from Capt. A.G. Leptnorne to this Sub-Commission, together with enclosures (a) through (e).

2. The file in the case is referred to you for issuance of the necessary instructions to the Legal Officer and Commerce Division, Naples Commune, respecting both the prosecution of the contractor and the recovery of the value of the missing garments and rags.

3. When action is taken by you, it will be appreciated if you will return the file in the case together with a copy of your instructions.

139

Joint Director,
Finance Sub-Commission.

LEGAL SUB-COMMISSION
CLO
DCLO
Ch
C
R
C
14 SEP 1945

Copy to: Commerce Sub-Commission.
Commerce Division, Naples Commune.

10757

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

price

678
Amount

328761 kg @ price 44.15 price 14,514,800

kg 328761 X 2.2046 = 724786.5 lbs

price 14,514,800 ÷ 724786.5 lbs = price per lb 20

0758

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

File

664

HEADQUARTERS ALLIED COMM. ION
APO 394
LEGAL SUB-COMMISSION

WEB/pa.

AC/4014/2/L.

17 Sept 45.

SUBJECT : POLITO Gaetano.

TO : Finance Sub-Commission.

123

Reference conversation BEHRENS - TIMMONS the papers are returned for investigation into the figures. See enclosure E.

W. E. BEHRENS,
Colonel,
Chief Legal Advisor .

Incls.

0759

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

65-A

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/40192/L. 4 September 1945.

SUBJECT : Refund of sequestrated cash.

TO : Zone Commissioner, NAPLES COMMUNE.
(Attn. S. F. O.)

1. Reference your F/837/107 of 29 Aug 45 addressed to Finance Sub-Commission and forwarded by them to me, I am of opinion that the L.36,000 representing the cash obtained by the sale of wine confiscated from Signor Pasquale should be refunded to Sig. Pasquale.

2. On the evidence submitted there was no conceivable justification for the confiscation of the wine.

By command of Rear Admiral STONE.

W. E. [illegible],
Colonel,
Chief Legal Advisor.

Copy to : Finance Sub-Commission (Your 13016/F of 3 Sept 1945 refers)
Accounting Sub-Sec. (file 20020/F/A).

0760

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

64A

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

Ref: 13016/F

3 September 1945

SUBJECT: Refund of sequestrated cash.

TO : Chief Legal Adviser,
Legal Sub-Commission.

1. The attached letter F/837/107 dated 29 August, with enclosures, has been received from the Senior Finance Officer, AMG, Naples Commune.

2. In view of the fact that para 5 implies a question as to the rightness or otherwise of refunding the sum of Lire 36,000 to Signor Gagliardi, "on the evidence submitted", we are passing the correspondence to you for a decision. We are, however, able to confirm that the sum in question has been received in the AMG/AC accounts, and is therefore available.

3. Will you please send us a copy of your reply to AMG Naples commune, for our files.

Joint Director,
Finance Sub-Commission.

Copy to
S.F.O. AMG Naples commune
Accounting Sub-Section,
(file 20020/F/A).

DCLO
Chief Counsel
CIO
Italian Section
CLERKS
4 SEP 1945

0761

Copies ~~1-14~~ 4014/2

63A

HEADQUARTERS ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

13177/F 22 August 1945

SUBJECT: Decree 10 May n. 376 Null and void

TO : Regional Commissioners, att'n R.F.Os,
Liguria, Piemonte, Lombardia, Venezia
For information S.C.A.O., AMG Venezia Giulia, att'n R.F.O.

134

1. Reference is made to our 13177/F of 9 August 1945 regarding uniform interpretation of social insurance laws, and more especially to para 4 thereof which deals with changes in the system of social insurance contributions introduced by decree of the Duce 10 May 1944 n. 376.

2. The Chief Legal Officer has informed the Sub-Commissions concerned that decree of the Duce 10 May 1944 n. 376 is already null and void under proclamational and 4 of the Supreme Allied Commander and under D.L.L. 5 October 1944 n. 249 implemented in Military Government territory by order of the Chief Commissioner.

3. The Italian Government has asked Allied Commission to cooperate in regularizing the social insurance systems in the northern and southern parts of Italy, and as a part of this program, to enforce with effect from 1 August 1945 the system of social insurance contributions existing in southern Italy under laws and regulations of the legitimate Italian Government.

4. The liabilities of employers and workers in northern Italy for the period 1 May 1945 to 1 August 1945 will be reexamined in the light of the legal position as indicated by the Chief Legal Officer. In the meantime no action will be taken except as indicated in peras 5 and 6 hereof.

5. You will assure delivery of the attached instruction in English and in Italian to every office of the listed social insurance institutions in the area under your command:

a) Istituto Nazionale della Previdenza Sociale
b) Istituto Nazionale per l'Assicurazione contro gli Infortuni sul lavoro,
c) Istituto Nazionale per l'Assistenza di Malattia ai Lavoratori.

6. You will report to this Headquarters that the instruction has been delivered, and prior to 1 September, that compliance with its terms has been assured.

BY COMMAND OF REAR ADMIRAL STONE

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

TO : Regional Commissioners, att'n R.F.Os.
Liguria, Piemonte, Lombardia, Venezia
For information S.C.A.O., AMG Venezia Giulia, att'n R.F.O.

134

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b) Istituto Nazionale per l'Assicurazione contro gli Infortuni sul lavoro,
c) Istituto Nazionale per l'Assistenza di Malattia ai Lavoratori.

6. You will report to this Headquarters that the instruction has been delivered, and prior to 1 September, that compliance with its terms has been assured.

BY COMMAND OF REAR ADMIRAL STONE

JOINT DIRECTOR
Finance Sub-Commission

0762

Declassified E.O. 12356 Section 3.3/NND No. 765016

HEADQUARTERS ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

13177/F

22 August 1945

SUBJECT: Social Insurance Contributions subject to Italian Law.

TO : Provincial Offices,
Istituto Nazionale della Previdenza Sociale,
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro,
Istituto Nazionale per l'Assistenza di Malattie ai Lavoratori.

133

1. Reference is made to decree of the Duce 10 May 1944 n. 376, broadening and unifying social insurance contributions.

2. This decree has no standing at present in view of the following specific actions of the Allied Military Government:

a) implementation of D.L.L. 5 October 1944 n. 249 abrogating laws of the Fascist Republican Government.

b) provision in Proclamation n. 1 that "your existing laws will remain in force and effect" which refers to Italian law as it existed on 8 September 1943 to the exclusion of subsequent modifications of this law introduced by the Government of the Italian Social Republic.

c) section 4 of Proclamation n. IV which directs that contributions be collected under laws prevailing as of 8 September 1943.

3. Since all decrees on social insurance issued by the Italian Government since 8 Sept 1943 have been or are being implemented in AMG territory the legal position is that the system of contributions is uniform throughout Italy. The Italian Government has considered the effect of the Duce's decree of 10 May 1944 and recognizes that certain features of the decree have merit. Nevertheless it desires for natural and obvious reasons that the uniformity of the social insurance system should be maintained. AMG agrees with this view. Pending therefore consideration by the Italian Government of possible changes in the general law which can be introduced into Italy as a whole the present legal situation as explained above will be maintained throughout AMG territory in N. Italy.

4. With effect from 1 August 1945 therefore no further contributions will be collected under the terms of Decree of the Duce No. 376, but contributions will be calculated and collected in accordance with the general law of the legitimate Italian Government. As stated above this will produce uniformity throughout Italy. Persons responsible for the collection of contributions should be informed of the

Declassified E.O. 12356 Section 3.3/NND No. 785012

TO : Provincial Offices,
Istituto Nazionale della Previdenza Sociale,
Istituto Nazionale per l'Assicurazione contro
gli Infortuni sul Lavoro,
Istituto Nazionale per l'Assistenza di Malattia ai
Lavoratori.

133

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b) provision in Proclamation n. 1 that "your existing laws will remain in force and effect" which refers to Italian law as it existed on 8 September 1943 to the exclusion of subsequent modifications of this law introduced by the Government of the Italian Social Republic.

c) Section 4 of Proclamation n. IV which directs that contributions be collected under laws prevailing as of 8 September 1943.

3. Since all decrees on social insurance issued by the Italian Government since 8 Sept 1943 have been or are being implemented in AMG territory the legal position is that the system of contributions is uniform throughout Italy. The Italian Government has considered the effect of the Duce's decree of 10 May 1944 and recognizes that certain features of the decree have merit. Nevertheless it desires for natural and obvious reasons that the uniformity of the social insurance system should be maintained. AMG agrees with this view. Pending therefore consideration by the Italian Government of possible changes in the general law which can be introduced into Italy as a whole the present legal situation as explained above will be maintained throughout AMG territory in N. Italy.

4. With effect from 1 August 1945 therefore no further contributions will be collected under the terms of Decree of the Duce No. 376, but contributions will be calculated and collected in accordance with the general law of the legitimate Italian Government. As stated above this will produce uniformity throughout Italy. Persons responsible for the collection of contributions should be informed of the situation and advised that continued application of the decree of the Duce may amount to a violation of AMG Proclamations rendering them liable to proceedings in an AMG Court.



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

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T R A D U Z I O N E

QUARTIERE GENERALE, COMMISSIONE ALLEATA
SOTTOCOMMISSIONE DI FINANZA
APO - 394

13177/F

22 agosto 1945

OGGETTO : Contributi per le assicurazioni sociali secondo la legislazione italiana

132

A : Uffici provinciali
Istituto Nazionale della Previdenza sociale
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul lavoro
Istituto Nazionale per l'Assistenza di Malattia ai lavoratori.

1. Si fa riferimento al decreto del Duce 10 maggio 1944, n° 376, il quale ha unificato i contributi per le assicurazioni sociali, allargando anche il campo di applicazione dei contributi stessi.

2. Questo decreto non è attualmente in vigore, in virtù delle seguenti disposizioni del Governo Militare Alleato:

a) estensione dell'efficacia del D.L.L. 5 ottobre 1944, n° 249, il quale ha abrogato le disposizioni legislative del Governo repubblicano fascista;
b) la disposizione del Proclama n° I "le vostre leggi vigenti rimarranno in vigore", che si riferisce alle leggi italiane esistenti l'8 settembre 1943, con la esclusione delle successive modificazioni eventualmente introdotte dal Governo della Repubblica Sociale Italiana;
c) la sezione 4 del Proclama n° IV, la quale dispone la riscossione dei contributi secondo le leggi in vigore l'8 settembre 1943.

3. Poiché tutti i decreti sulle assicurazioni sociali emanati dal Governo Italiano a partire dall'8 settembre 1943 sono stati estesi (o la loro estensione è in corso) al territorio sotto l'AMG, la situazione giuridica corrisponde a un sistema di contributi uniforme in tutta Italia. Il Governo Italiano ha preso in esame le conseguenze del decreto del Duce del 10 maggio 1944, e riconosce il lato positivo di alcune parti di esso. Ciò

Declassified E.O. 12356 Section 3.3/NND No. 759016

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HEADQUARTERS ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

13177/F

22 August 1945

SUBJECT: Social Insurance Contributions subject to Italian Law.

TO : Provincial Offices,
Istituto Nazionale della Previdenza Sociale,
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro,
Istituto Nazionale per l'Assistenza di Malattia ai Lavoratori.

123

1. Reference is made to decree of the Duce 10 May 1944 n. 376, broadening and unifying social insurance contributions.

2. This decree has no standing at present in view of the following specific actions of the Allied Military Government:

a) implementation of D.L.L. 5 October 1944 n. 249 abrogating laws of the Fascist Republican Government.

b) provision in Proclamation n. 1 that "your existing laws will remain in force and effect" which refers to Italian law as it existed on 8 September 1943 to the exclusion of subsequent modifications of this law introduced by the Government of the Italian Social Republic.

c) section 4 of Proclamation n. IV which directs that contributions be collected under laws prevailing as of 8 September 1943.

3. Since all decrees on social insurance issued by the Italian Government since 8 Sept 1943 have been or are being implemented in AMG territory the legal position is that the system of contributions is uniform throughout Italy. The Italian Government has considered the effect of the Duce's decree of 10 May 1944 and recognizes that certain features of the decree have merit. Nevertheless it desires for natural and obvious reasons that the uniformity of the social insurance system should be maintained. AMG agrees with this view. Pending therefore consideration by the Italian Government of possible changes in the general law which can be introduced into Italy as a whole the present legal situation as explained above will be maintained throughout AMG territory in N. Italy.

4. With effect from 1 August 1945 therefore no further contributions will be collected under the terms of Decree of the Duce No. 376, but contributions will be calculated and collected in accordance with the general law of the legitimate Italian Government. As stated above this will produce uniformity throughout Italy. Persons responsible for the collection of contributions should be informed of the situation and advised that continued application of the decree of the Duce may amount to a violation of AMG Proclamation

Declassified E.O. 12356 Section 3.3/NND No. 763012

Subject: Social Insurance Contributions Subject to Italian Law.

TO : Provincial Offices,
Istituto Nazionale della Previdenza Sociale,
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro,
Istituto Nazionale per l'Assistenza di Malattia ai Lavoratori.

133

1. Reference is made to decree of the Duce 10 May 1944 n. 375, broadening and unifying social insurance contributions.

2. This decree has no standing at present in view of the following specific actions of the Allied Military Government:

a) implementation of D.L.L. 5 October 1944 n. 249 abrogating laws of the Fascist Republican Government.

b) provision in Proclamation n. 1 that "your existing laws will remain in force and effect" which refers to Italian law as it existed on 8 September 1943 to the exclusion of subsequent modifications of this law introduced by the Government of the Italian Social Republic.

c) section 4 of Proclamation n. IV which directs that contributions be collected under laws prevailing as of 8 September 1943.

3. Since all decrees on social insurance issued by the Italian Government since 8 Sept 1943 have been or are being implemented in AMG territory the legal position is that the system of contributions is uniform throughout Italy. The Italian Government has considered the effect of the Duce's decree of 10 May 1944 and recognizes that certain features of the decree have merit. Nevertheless it desires for natural and obvious reasons that the uniformity of the social insurance system should be maintained. AMG agrees with this view. Pending therefore consideration by the Italian Government of possible changes in the general law which can be introduced into Italy as a whole the present legal situation as explained above will be maintained throughout AMG territory in N. Italy.

4. With effect from 1 August 1945 therefore no further contributions will be collected under the terms of Decree of the Duce No. 375, but contributions will be calculated and collected in accordance with the general law of the legitimate Italian Government. As stated above this will produce uniformity throughout Italy. Persons responsible for the collection of contributions should be informed of the situation and advised that continued application of the decree of the Duce may amount to a violation of AMG Proclamations rendering them liable to proceedings in an AMG Court.



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5. For the period subsequent to liberation but anterior to 1 August 1945 such action will be taken as is found proper after full consideration of the liabilities concerned.

6. Receipt of this instruction will be promptly acknowledged as a warrant of strict observance of its terms.

BY COMMAND OF REAR ADMIRAL STONE

JOINT DIRECTOR
Finance Sub-Commission.

Declassified E.O. 12356 Section 3.3/NND No. 759016

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

BY 00164AD ON 22MAY2006 SECRET/NOFORN

DIRECTOR
FBI

SECRET/NOFORN

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SECRET/NOFORN

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T R A D U Z I O N E

QUARTIERE GENERALE, COMMISSIONE ALLEATA
SOTTOCOMMISSIONE DI FINANZA
APO - 394

13177/F

22 agosto 1945

OGGETTO : Contributi per le assicurazioni sociali secondo la legislazione italiana

132

A : Uffici provinciali
Istituto Nazionale della Previdenza sociale
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul lavoro
Istituto Nazionale per l'Assistenza di Malattia ai lavoratori.

1. Si fa riferimento al decreto del Duce 10 maggio 1944, nº 376, il quale ha unificato i contributi per le assicurazioni sociali, allargando anche il campo di applicazione dei contributi stessi.

2. Questo decreto non è attualmente in vigore, in virtù delle seguenti disposizioni del Governo Militare Alleato:

a) estensione dell'efficacia del D.L.L. 5 ottobre 1944, nº 249, il quale ha abrogato le disposizioni legislative del Governo repubblicano fascista;
b) la disposizione del Proclama nº I "le vostre leggi vigenti rimarranno in vigore", che si riferisce alle leggi italiane esistenti l'8 settembre 1943, con la esclusione delle successive modificazioni eventualmente introdotte dal Governo della Repubblica Sociale Italiana;
c) la sezione 4 del Proclama nº IV, la quale dispone la riscossione dei contributi secondo le leggi in vigore l'8 settembre 1943.

3. Poiché tutti i decreti sulle assicurazioni sociali emanati dal Governo Italiano a partire dall'8 settembre 1943 sono stati estesi (o la loro estensione è in corso) al territorio sotto l'AMG, la situazione giuridica corrisponde a un sistema di contributi uniforme in tutta Italia. Il Governo Italiano ha preso in esame le conseguenze del decreto del Duce del 10 maggio

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secondo la legislazione italiana

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A : Uffici provinciali
Istituto Nazionale della Previdenza sociale
Istituto Nazionale per l'Assicurazione contro gli Infortuni sul lavoro
Istituto Nazionale per l'Assistenza di Malattia ai lavoratori.

1. Si fa riferimento al decreto del Duce 10 maggio 1944, n° 376, il quale ha unificato i contributi per le assicurazioni sociali, allargando anche il campo di applicazione dei contributi stessi.

2. Questo decreto non è attualmente in vigore, in virtù delle seguenti disposizioni del Governo Militare Alleato:

a) estensione dell'efficacia del D.L.L. 5 ottobre 1944, n° 249, il quale ha abrogato le disposizioni legislative del Governo repubblicano fascista;
b) la disposizione del Proclama n° I "le vostre leggi vigenti rimarranno in vigore", che si riferisce alle leggi italiane esistenti l'8 settembre 1943, con la esclusione delle successive modificazioni eventualmente introdotte dal Governo della Repubblica Sociale Italiana;
c) la sezione 4 del Proclama n° IV, la quale dispone la riscossione dei contributi secondo le leggi in vigore l'8 settembre 1943.

3. Poiché tutti i decreti sulle assicurazioni sociali emanati dal Governo Italiano a partire dall'8 settembre 1943 sono stati estesi (o la loro estensione è in corso) al territorio sotto l'AMG, la situazione giuridica corrisponde a un sistema di contributi uniforme in tutta Italia. Il Governo Italiano ha preso in esame le conseguenze del decreto del Duce del 10 maggio 1944, e riconosce il lato positivo di alcune parti di esso. Ciò nonostante, per naturali ed ovvie ragioni, esso desidera conservare un sistema uniforme in materia di assicurazioni sociali; e il Governo Militare Alleato è pienamente d'accordo. Quindi, mentre il Governo Italiano sta prendendo in esame eventuali riforme da introdursi, per tutta l'Italia, nel sistema generale, nel territorio dell'Italia Settentrionale sotto l'AMG sarà conservata l'attuale situazione legislativa sopra chiarita.

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4. Quindi, a partire dal 1° agosto 1945, non potrà essere riscosso alcun contributo secondo i termini del decreto n.376 del Duce, ma i contributi saranno calcolati e riscossi in conformità alle leggi generali disposte dal legittimo Governo Italiano. Come si è osservato, ne risulterà una situazione uniforme in tutta Italia. Coloro che sono incaricati della riscossione dei contributi dovranno essere informati della situazione, e avvertiti che l'ulteriore applicazione del decreto del Duce costituirebbe violazione di un Proclama del Governo Militare Alleato, passibile di giudizio davanti alle Corti Militari Alleate.

5. Per il periodo successivo alla liberazione, ma precedente il 1° agosto 1945, si prenderanno i provvedimenti giudicati opportuni, dopo aver preso in attento esame le singole responsabilità.

6. Si richiede cenno di ricevuta di queste istruzioni, quale garanzia dell'osservanza del loro contenuto.

Per ordine del Contrammiraglio Stone.

IL CO-DIRETTORE
SOTTO COMMISSIONE DI FINANZA



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ta Italia. Costoro, che sono incaricati della riscossione dei tributi dovranno essere informati della situazione, e avvertiti che l'ulteriore applicazione del decreto del Duce costituirebbe violazione di un Proclama del Governo Militare Alleato, passibile di giudizio davanti alle Corti Militari Alleate.

5. Per il periodo successivo alla liberazione, ma precedente il 1° agosto 1945, si prenderanno i provvedimenti giudicati opportuni, dopo aver preso in attento esame le singole responsabilità.

6. Si richiede cenno di ricevuta di queste istruzioni, quale garanzia dell'osservanza del loro contenuto.

Per ordine del Contrammiraglio Stone.

IL CO-DIRETTORE
SOTTO COMMISSIONE DI FINANZA



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

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

Div. 4014/2

Ministero di Grazia e Giustizia

DIREZIONE GENERALE DEGLI AFFARI PENALI
DELLE GRAZIE DELLA STATISTICA E DEL CASELLARIO

Ufficio I° A.P.
Prot. N° 131.305/1350/45

60A 2A Mod 40

Roma 10 agosto 1945

Al Sig. COMMISSIONE ALLEATA
Sottocommissione Legale
R O M A

60A

Risposta al f. del 12.6.945
Div. Pr. AC N° 4014/2/1

OGGETTO: Procedimento penale contro DE LUCA Pietro.

E per conoscenza:

All'UFFICIO DI COLLEGAMENTO
GABINETTO

In riscontro alla nota sopra distinta, si informa che il Procuratore Generale presso la Corte di Appello di Perugia ha testè comunicato che il Procuratore del Regno ha richiesto l'archiviazione degli atti per quanto riguarda la denuncia a carico di DE LUCA Pietro.

Ha peraltro che nei confronti dei venditori delle gomme, non ancora identificati, è in corso il relativo procedimento penale.

Passo per info a Finanze.

pel MINISTRO
131°

ISTITUTO POLIGRAFICO DELLO STATO

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

Fm

Mod 40

Roma 30 Giugno 1945 ++++

Ministero di Grazia e Giustizia
DIREZIONE GENERALE DEGLI AFFARI PENALI
DELLE GRAZIE DELLA STATISTICA E DEL CASELLARIO

Ufficio I° A.P.
Sez. 1ª 131.305/1350

All'On. COMMISSIONE ALLEATA
Sottocommissione Legale
R O M A

Rispettosa del f/del 12.6.945
Div. 1ª Sez. JAC/4014/2/L

OGGETTO Procedimento penale contro DE LUCA Pietro.

e per conoscenza:
All'UFFICIO DI COLLEGAMENTO

GABINETTO

Si comunica che in pari data è stato comunicato al Procuratore Generale presso la Corte di Appello di Perugia il contenuto della nota sopra distinta, chiedendo informazioni sul procedimento contro il venditore, e notizia delle disposizioni adottate in merito al DE LUCA.

A suo tempo si comunicherà la risposta.

p. il MINISTRO
(illegible)

4 JUL 1945

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Declassified E.O. 12356 Section 3.3/NND No. 785018

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HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4014/2/L. /rlp.

12 June 1945.

SUBJECT : Prosecution in Tribunals of Perugia.

TO : H.E., the Minister of Pardon and Justice.

129

1. This sub-commission has been informed that in the Tribunals of Perugia a prosecution is in course against the Manager of the Bank of Italy in Perugia, DI LUCA Pietro.

2. The circumstances which have led up to this prosecution are that Signor Di Luca purchased from some other Italian civilian whose name is not known to this sub-commission, but against whom it is believed that criminal proceedings are similarly in course, a number of motor tyres which are the property of the Allied Forces.

3. I regret to have to inform Your Excellency that before purchasing these tyres Signor Di Luca was furnished with a permit by the Allied Military Government for this purpose. The Allied Military Government was confident that there were a number of Allied motor tyres in the improper possession of various civilians in the area and they considered that it was essential for the public duties of Signor Di Luca that he should obtain possession of some motor tyres and that there was no other method of obtaining them than to sanction his dealing in the black market for this purpose.

4. I have no doubt that Your Excellency will take the view that it was injudicious of the Allied Military Government to have granted a permit for the purchase of the tyres in the circumstances. Nevertheless, I am sure that Your Excellency will agree that it is most undesirable for any criminal proceedings to be taken against Signor Di Luca in respect of the purchase.

5. I am expressing no opinion as to the view that Your Excellency may take of the proceedings against the vendor of the motor tyres.

6. I would be grateful if Your Excellency could give instructions to the Procuratore del Regno, Tribunale of Perugia, to the effect that the purchase of the motor tyres by Signor Di Luca was authorized and approved by the Allied Military Government and that it was performed in the interests of public service. In such circumstances no doubt the Procuratore del Regno will not proceed with the prosecution. Presumably , Your Excellency will

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give such directions in regard to the prosecution of the vendor as you deem desirable.

W. E. BEHRENS,
Colonel,
Chief Legal Adviser. 128

Copy to: Finance S/C (Attn: Lt Col N T Beard).

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HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

/rlp.
12 June 1945.

AC/4014/2/L.

SUBJECT : Prosecution in Tribunale of Perugia.

TO : Finance S/C (Attn: Lt Col N. T. Beard).

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Reference conversation herewith a copy of letter which I have written to the Minister of Justice.

W. E. BEHRENS.
Colonel,
Chief Legal Advisor.

Incl: Copy of letter, 12 Jun 45 sgd
W E Behrens.

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HQ ALLIED CONTROL COMMISSION
APO 394
U.S. SUB-COMMISSION

File 576A

C/3005/.

Monza.
11 May 1945.

SUBJECT : Gold in N. Italy.

TO : Finance Sub-Commission.

1. I understand from your C3010/2 of 11 May 1945 that you wish to be advised:

(a) Whether the United Nations have the right to take possession of the gold found at Fortezza;
(b) Whether they have the right to restore it to the Italian Government;
(c) Whether the decision must be referred to U.S.A.

2. Several questions of fact and law are involved, the answers to which are not free from doubt. My own views thereon are set out in the attached memorandum.

3. On the basis of that memorandum, my answers substantially are:
(a) If it is State property, yes. If it is private property, no.
(b) The United Nations can only claim the gold on the ground that it is State property. It would, in such case, have been equally claimable if in the vaults of the Banca d'Italia. If any authority exists for waiving the claims of the United Nations in such event, it covers the present situation.
(c) It would be unfair to refer the matter to USA, but if my advice agrees with that of the Legal Adviser at AFHQ you may be prepared to act upon it.

W. K. Hancock,
Colonel,
Deputy Chief Legal Adviser.

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

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SECRET

MEMORANDUM

If the United Nations are entitled to retain possession of the gold found at Portezza, their right to do so must be based on one or more of the following grounds:-

(a) By virtue of appropriation as booty;
(b) By right of seizure under Art. 53 of the Laws and Customs of War;
(c) By requisition;
(d) By virtue of the Armistice Terms, with Italy.

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Consideration of the factors which are relevant to this problem involves the prior determination of the question whether the gold was state or private property at the time when it was originally transferred from the Banca d'Italia before June 1944. This question is a question of fact, upon which no information is available to this sub-commission, but there are certain legal principles involved.

The gold may have been the property of private individuals, and deposited with the bank for safe custody or in such other circumstances that no title thereto passed to the bank. In this case the gold is clearly private property.

The gold may have been the property of the Italian State and deposited with the bank as part of the State reserves, or for safe custody or in such other circumstances as to make it clear that the gold remained Italian State property. In this case the gold is clearly Italian State property.

The gold may have been the property of the Banca d'Italia, acquired in the course of normal banking transactions and held by the bank for the purpose of such transactions. In this case the matter is one of considerable doubt, but for the reasons expressed below, it is my opinion that the gold should be regarded as private property.

During the Franco-Prussian War, 1870, and during the first European War, 1914-1919, the status of funds owned by the Banks of France and Belgium was under consideration. In 1870 the Germans issued an order (which was observed) that the Bank of France was a private institution, whose funds could be neither seized nor confiscated. The main reasons which influenced the making of this order were that the bank was a special legal entity, that it paid dividends to shareholders and that apart from issuing banknotes, it engaged in regular banking transactions. In 1914 the Germans adopted a similar attitude in relation to the Bank of Belgium.

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It is, however, true that the public functions of central banks have considerably increased in the last 25 years, and that now, particularly in time of war, central banks are in many respects a tool in the national policy rather than in any sense an independent commercial concern. There would, therefore, be more justification in present conditions for regarding the funds of state banks as national property. Nevertheless, it remains both in accordance with international law precedent and in compliance with the usages of war that if the ownership of the bank, including the right to share in its profits, is vested in private persons, the assets of the bank should be considered as private property.

Upon this question generally see Feilchenfeld's International Economic Law of Belligerent Occupation, pp 38, 58-61, 96-104.

I understand that, in fact, the shares in the Banco d'Italia are held by the Banco di Roma, Banco di Napoli, Banco di Sicilia, Banco Commerciale, Credito Italiano and other banking concerns, and I am informed that some of the shares in these banks are held by private persons and that the profits of these banks are distributed and do not accrue to the state. I am further informed that the Banco d'Italia does carry on the normal functions of a private bank. It is also relevant to observe that the terms of the surrender of Italy distinguish in Clause 33 between the Italian State and the Bank of Italy, and while this is not conclusive, it is reasonable to assume that the distinction was intended to provide for the severance between the two. On these facts, therefore, I am of opinion that the assets of the bank, should be regarded as private and not Italian State property.

In the light of the foregoing observations it is now possible to examine the various grounds upon which possession of the gold might be claimed by the United Nations.

(a) Booty. Appropriation of booty is restricted to State property seized on the battlefield. The distinction between property seized on the battlefield and that seized by an army of occupation appears to be that the former is taken by an army into battle for the purposes of the battle, while the latter exists in the country for general administration. Gold can clearly come within the first class, if for example it forms part of the ready cash which is carried by the army for immediate use. It is, however, clear in my opinion that in this case the gold was not taken into battle, so that even if it is regarded as State property it does not come within the class of booty taken on the battlefield.

(b) If the gold was originally the private property of the (private) Banca d'Italia, it can not be legally seized (Arts. 46 and 47 of the Laws and Customs of War). If, however, it was originally State property it can be seized by the United Nations under Art. 53. For this purpose

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it is immaterial whether the gold is regarded as

(i) having been previously legally seized by the German Army of occupation, since on abandonment the property reverts to the Italian State;
(ii) having been previously legally seized by the belligerent Republican Fascist Government, since it was similarly abandoned;
(iii) having been previously illegally seized by the (unrecognized) Republican Fascist Government, since the title always remained in the Italian State; or
(iv) having been moved (as Azzoliti claimed) on behalf of the Italian Government, since the title similarly remained in the Italian State.

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It should be added that if the gold was originally private property, any seizure by the German or Fascist Republican Government was illegal so that title remained in the original private owner. It could have been requisitioned by the Fascist Republican Government under the Italian Government law of 1940 in which case title might pass to the Fascist Republican Government. There is however no evidence of any such requisition and in any event the private owner could claim to invalidate the requisition under DLL No. 249 of 5 Oct 1944.

As stated therefore, my opinion is that the gold can be seized if, but only if, it was State property before removal from Rome.

(c) If the gold was private property it can be requisitioned. Whatever the practical merits of obtaining physical possession of the gold by this means, it is of no economic value since a corresponding payment must be made in exchange for it.

(d) The Armistice Terms do not in fact give to the United Nations any wider rights than they already possess under international law. It may be relevent however to draw attention to the fact that clause 20 expressly conferred upon the United Nations the rights of an occupying power over certain territories (which in this instance include FORTRESS) and clauses 23 and 33 imposed certain financial obligations. Should the Italian Government seek to allege that any of these obligations are modified either by reason of the conclusion of hostilities in Europe or of their co-belligerent status, it should be observed that not only are the terms still legally in full force and effect, but also on the 10th May 1945 the Italian Government signed an agreement officially recognizing their continued validity even in territory restored to Italian administration.

W. E. BURNS,
Colonel,
Deputy Chief Legal Advisor.

Legal Sub-Commission
14 May 1945
WEB/rlp

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

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4014/5/L. /rlp.
26 March 1945.

SUBJECT : Surrender of Sovereigns.

TO : Regional Commissioner (Attn: Regional Legal Officer), BARI Region.

1. Reference your BIX/LA/604/295 of 20 March 1945 it is correct that Finance Sub-Commission has issued no instructions on the question raised. Finance Sub-Commission has on several occasions raised this problem with Combined Chiefs of Staff, but has received no ruling.

2. The position, however, appears to be as follows. It is extremely unlikely under the existing provisions of Italian law that the Italian was legally in possession of the gold sovereigns since he should have surrendered or at least offered them to the Italian Government. Even if he was in legal possession of them he could only retain them, he could not use them for purposes of trade. This is so even though sovereigns are not currency in the U.K., since they are available for and used as currency in other parts of the world, e.g., the Middle East. The Italian therefore is not being unjustly treated if he receives back either the gold or its value at a later date when it may again be available for commercial purposes.

3. The short answer to your question is that no compensation is to be paid to the Italian. He retains possession of the receipt which will be available to him at some unspecified later date as a means of recovering from ABI, or more probably the Italian Government, either the gold or its value.

4. It is regretted that no more helpful solution can be offered.

By command of Rear Admiral STONE:

W. E. BEHRENS,
Colonel.
Deputy Chief Legal Advisor.

Copy to: File AC/4014/2/L.

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

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HEAD QUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/A011/2/7.

WEH/pa.
23 Mar 45.

SUBJECT : German State Funds.

TO : Finance Sub-Commission.

127

1. Reference your 13052/F of 20 Mar 45 movable enemy State property including funds credits and balances, may either be seized by a victorious army on the battlefield as booty or may be reduced into possession by a belligerent occupying hostile territory.

2. It is true that occupation of a hostile territory normally has reference to the territory of the enemy whose state property is being reduced into possession, but this is not necessarily the case. Moreover under the Terms of Surrender Italy has agreed that the United Nations shall exercise all the rights of an occupying power throughout the territories required to be occupied by them i.e. the territory subject to AMG. There is therefore no doubt that in this territory German State property may be seized by the United Nations as booty of war. The Italian Government has no claim whatever to such property unless it is not seized by AMG at the time when the territory, in which the property is situated, is restored to the Italian Government.

3. There is one proviso to this which arises from para 1 above. Any booty actually seized on the battlefield by the Italian Army becomes the property of the Italian Government. This however refers only to property actually seized and reduced into possession. It would not apply for example in the case of a town captured by the Italians and then turned over to AMG in which German credit balances were subsequently found to exist.

4. The same principles apply, prima facie, to property of the Fascist Republican Government. We recognise this Government as a hostile Government, save though it is a de facto and notade jure Government. I am not entirely clear however as to the source from which their funds might be derived, so that if there is any doubt in any particular case it might be necessary to consider the question in detail.

W. E. BEEMS,.
Colonel,
Deputy Chief Legal Advisor.

Copy to : AC/A011/2/7.

0785

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

55A

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

EHP/pa.
19 Mar 45.

AC/4(14/2/1.

SUBJECT : Public Financing.

TO : Finance Sub-Commission.
(Commander Lawler, Joint Director)

120

1. We have examined your memorandum of 12 Mar 1945 (13065/F) and the proposed General Order attached thereto.

2. It is believed that Proclamation No. 4 (Revised), a copy of which is attached hereto, will fulfill your requirements and thus obviate any necessity for a General Order of the nature you propose.

E. L. PALMIERI,
Major,
Acting Chief Counsel,
for Chief Legal Advisor.

0786

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

Please forward H. Kerr ... 4 8/16/78

4014 1/2

54A

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB COMMISSION
Tel. 478604

12 March 1945

13065/F

SUBJECT: Public Financing.

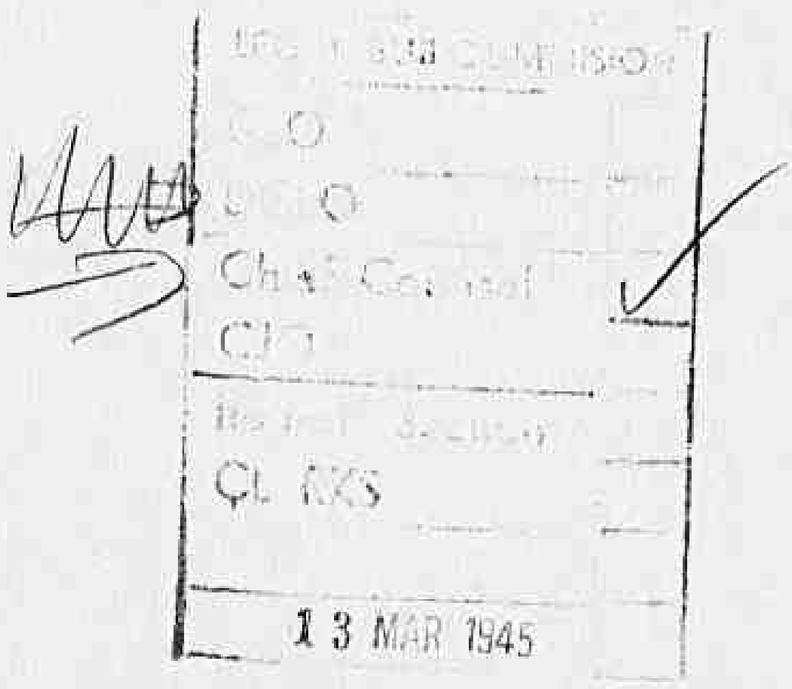
TO : Legal Sub-Commission,
Allied Commission.

1. Experience has shown that much delay occurs, with resulting confusion, by virtue of the fact that Italian officials are not timely acquainted with the procedure set forth for financing public expenditures in Military Government territory.

2. In order to effect a complete and early public financing procedure in liberated areas, it is suggested that the General Order partially suspending the moratorium in the transaction of all financial business be augmented by the insertion of the underlined portion of the proposed order attached.

119

J. J. Lowndes
J. J. Lowndes USCGR
Joint Director,
Finance Sub-Commission.



0787

# GENERAL ORDER N.

## PARTIAL SUSPENSION OF MORATORIUM

Whereas by Proclamation No... of the General Officer Commanding the Allied Forces in the Occupied Territory, the transaction of all financial business was suspended and a general moratorium was declared, and the Chief Civil Affairs Officer was given power by Order to permit the reopening of any such business and to suspend the said moratorium in respect of any obligations.

Now, therefore, I....., Chief Civil Affairs Officer, hereby order as follows:-

### Article 1

### Partial Suspension of Moratorium

The moratorium imposed by Proclamation No..... is hereby suspended in respect of:-

a) Every obligation, other than obligations of Public Bodies, affected by the said moratorium when the total amount due and to become due under such obligation does not exceed 5.000 lire, excepting obligations to financial businesses as defined in Article 1 of Proclamation N. 5;

b) All sums for wages or salaries payable monthly, or at less intervals, except those due to employes of Public Bodies.

c) All subscriptions and dues payable under any Social Insurance or Social Welfare Scheme, which are affected by the said moratorium.

d) Comunal and Provincial Administrations, State Agencies, Para-Statal and other Agencies operating in whole or in part with Public Funds, will be financed solely in accordance with the prescribed procedure under the supervision of the Provincial Finance Officer of the Military Government for this Province.

### Article 2

### Provision with Regard to Financial Institutions.

Every company, institution, corporation, body and person engaged in the administration of any Social Insurance or Social Welfare Scheme may continue to receive and collect all subscriptions and dues payable under any such Scheme, and to such extent the provisions of Article 1 of Proclamation N..... are hereby suspended.

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

business and to suspend the said moratorium in respect of any obligations.

Now, therefore, I....., Chief Civil Affairs Officer, hereby order as follows:-

Article 1

Partial Suspension of Moratorium

The moratorium imposed by Proclamation No..... is hereby suspended in respect of:- 18

a) Every obligation, other than obligations of Public Bodies, affected by the said moratorium when the total amount due and to become due under such obligation does not exceed 5.000 lire, excepting obligations to financial businesses as defined in Article 1 of Proclamation N. 5;

b) All sums for wages or salaries payable monthly, or at less intervals, except those due to employes of Public Bodies.

c) All subscriptions and dues payable under any Social Insurance or Social Welfare Scheme, which are affected by the said moratorium.

d) Comunal and Provincial Administrations, State Agencies, Para-Statal and other Agencies operating in whole or in part with Public Funds, will be financed solely in accordance with the prescribed procedure under the supervision of the Provincial Finance Officer of the Military Government for this Province.

Article 2

Provision with Regard to Financial Institutions.

Every company, institution, corporation, body and person engaged in the administration of any Social Insurance or Social Welfare Scheme may continue to receive and collect all subscriptions and dues payable under any such Scheme, and to such extent the provisions of Article 1 of Proclamation N..... are hereby suspended.

Article 3

Effective date.

This Order will become operative in each province or part thereof within the Occupied Territory on the date of its first publication therein.

.....

.....Chief Civil Affairs Officer

Date .....

0788

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4014/2

53A

TRADE CARTELS ALLIED COMMISSION
AFO 394
FINANCE SUB-COMMISSION

13139/F

2nd March 1945

SUBJECT : Imposta Generale sull'Entrata

TO : For distribution List.

This directive is an attempt to make clear to supply officers and others interested, a tax which is complicated by many amendments to decrees and by ministerial instructions.

R.P. Greenspan Major
for J.

Joint Director
Finance Sub-Commission

Distribution List

| | | | |
|---|---|---|---|
| Agriculture Sub-Commission | 6 | Public Works & Utilities Sub-Commission | 1 |
| Commerce Sub-Commission | 6 | Security Division | 1 |
| Economic Section | 1 | Shipping Sub-Commission | 1 |
| Food Sub-Commission | 10 | Transportation Sub-Commission | 1 |
| Industry Sub-Commission | 3 | War Material Disposal | 1 |
| Labour Sub-Commission | 3 | U.N.R.R.A. | 1 |
| Public Health Sub-Commission | 3 | H.Q. Commandant | 1 |
| Air Forces Sub-Commission | 1 | S.C.A.O: AMG. 5th Army | 6 |
| Army " " | 1 | " AMG. 8th Army | 4 |
| Civil Affairs Section | 1 | Regional Commissioners | |
| Communications Sub-Commission | 1 | Sicilia | 3 |
| Displaced Persons & Repatriation Sub-Commission | 1 | Southern | 7 |
| Establishments Section | 1 | Lazio | 9 |
| Legal Sub-Commission | 1 | Marche | 10 |
| Monuments, Fine Arts & Archives Sub-Com. | 1 | Toscana | 19 |
| Navy Sub-Commission | 1 | Emilia | 10 |
| Political Section | 1 | Venezia | 16 |
| Public Relations Branch | 1 | Piemonte | 9 |
| Public Safety Sub-Commission | 1 | Lombardia | 10 |
| | | Liguria | 6 |

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LEGAL SUB-COMMISION

Declassified E.O. 12356 Section 3.3/NND No. 778016

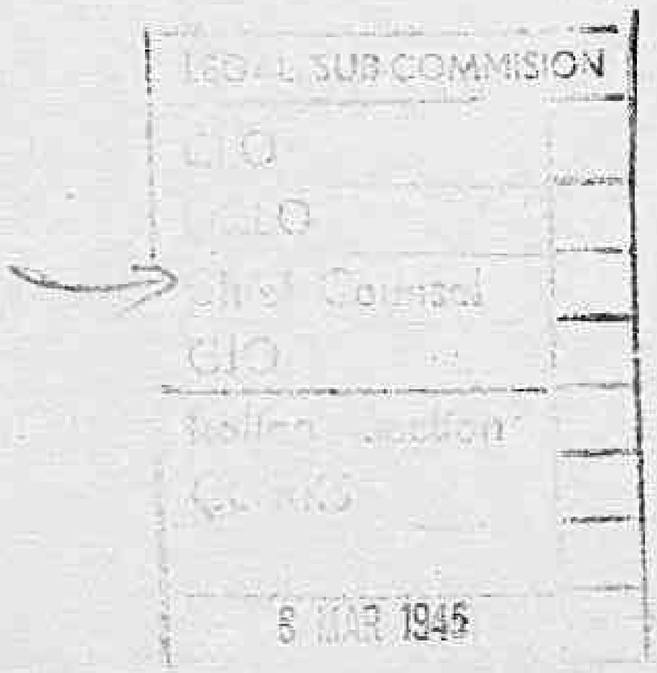
This directive is an attempt to make clear to supply officers and others interested, a tax which is complicated by many amendments to decrees and by ministerial instructions.

C.P. Greenhouse Brig.

Joint Director
Finance Sub-Commission

Distribution List

| | | | |
|---|---|---|---|
| Agriculture Sub-Commission | 6 | Public Works & Utilities Sub-Commission | 1 |
| Commerce Sub-Commission | 6 | Security Division | 1 |
| Economic Section | 4 | Shipping Sub-Commission | 1 |
| Food Sub-Commission | 10 | Transportation Sub-Commission | 1 |
| Industry Sub-Commission | 2 | War Material Disposal | 1 |
| Labour Sub-Commission | 3 | U.N.R.R.A. | 1 |
| Public Health Sub-Commission | 3 | H.Q. Commandant | 1 |
| Air Forces Sub-Commission | 1 | G.O.I.C. AMG, 5th Army | 6 |
| Army " " | 1 | " AMG 8th Army | 4 |
| Civil Affairs Section | 1 | Regional Commissioners | |
| Communications Sub-Commission | 1 | Sicilia | 3 |
| Displaced Persons & Repatriation Sub-Commission | 1 | Southern | 7 |
| Establishments Section | 1 | Lazio | 9 |
| Legal Sub-Commission | 1 | Marche | 10 |
| Monuments, Fine Arts & Archives Sub-Com. | 1 | Toscana | 19 |
| Nav. Sub-Commission | 1 | Emilia | 10 |
| Political Section | 1 | Venezia | 16 |
| Public Relations Branch | 1 | Piemonte | 9 |
| Public Safety Sub-Commission | 1 | Lombardia | 10 |
| | | Liguria | 6 |




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0791

FAO/ECA/ITA/3 ADLIB COMMISSION
APO 394
FINANCE SUB-COMMISSION

13130/F 2 March 1945

SUBJECT : Imposta Generale sull'Entrata.

1. Brief history of the Business Transaction or Turn-Over Tax, i.e. Imposta Generale sull'Entrata.

The Turnover Tax was enacted on 9th January 1940 to replace the then existing sales tax. It applied to all transactions in goods and services including public utilities and imports.

The tax rate was originally 2% on income in monetary value, or other form received by any person as compensation for the transfer of goods and services. It was increased to 3% on 1st July 1943. In certain cases it could be increased to as much as 6% and later to 8% to equalise the tax burden of different businesses.

The tax was assessed and collected by one or two methods viz.:

(a) Agreement between the Ministry of Finance and individual taxpayer or groups of taxpayers in the same industry, called 'concordato', based on their liability to Income Tax on general income. Under this method they were not required to charge sull'Entrata to their customers separately on each transaction.

(b) For small purchases the vendor affixes special sull'Entrata stamps purchased by him in bulk from the Post Office, to the invoice for sale, or, for larger transactions, pays the tax in cash at the Post Office. In this last event the invoice is endorsed "tax paid" and a receipt is attached to the invoice as proof of payment.

With a few exceptions, 1% of the tax was borne by the seller, and 2% by the purchaser.

Under decree of 5th December 1944 the rate of the tax was increased from 3% to 4% and the whole of the 4% may be passed on to the purchaser. The same rate is due for goods imported from abroad. For certain types of luxury goods the rate of tax is increased from 8% to 12%. One important difference in the new decree is that instead of the tax becoming payable on and when the goods are sold to the consumer the retailer has now to pay the tax within five days of receiving the invoice from the wholesaler. He may still pass the tax on to the consumer and in the event of the goods becoming unsaleable, machinery exists for reclaiming the tax paid.

The exemption from tax of certain foodstuffs such as wheat, maize, rice and barley is withdrawn. Also special rates have been imposed on certain goods according to the conditions under which they enter into consumption.

The following transactions are EXEMPT :-

(a) Sale of goods subject to Monopoly or Revenue Stamps.

(b) Sales to producers from the sale of bread and milk in their natural

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The tax was assessed and collected by one or two methods viz.:

(a) Agreement between the Ministry of Finance and individual taxpayers or groups of taxpayers in the same industry, called 'schedules', based on their liability to Income Tax on general income. Under this method they were not required to charge mull'Entrata to their customers separately on each transaction.

(b) For small purchases the vendor affixes special mull'Entrata stamps purchased by him in bulk from the Post Office, to the invoice for sale, or, for larger transactions, pays the tax in cash at the Post Office. In this last event the invoice is endorsed "tax paid" and a receipt is attached to the invoice as proof of payment.

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The exemption from tax of certain foodstuffs such as wheat, maize, rice and barley is withdrawn. Also special rates have been imposed on certain goods according to the conditions under which they enter into consumption.

The following transactions are EXEMPT :-

(a) Sale of goods subject to Monopoly or Revenue Stamps.
(b) Amounts received from the sale of bread and milk in their natural state to consumers.
(c) Gifts to religious or charitable institutions for assistance or education, hygiene or public welfare or assistance by local authorities for maintenance in hospitals.
(d) Amounts received for exportation of materials, goods, and freights for international service.
(e) Amounts received from railways, tramways and inland shipping by private companies.



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(f) Amounts received by the State, Provinces or Communes as taxes or contributions.

(g) Amounts received by the State for management of public services and lotteries.

(h) Amounts received from the sale of a periodical or newspaper having a political character.

(i) Amounts received as capital, such as money received from the sale of buildings, land, securities, shares or loans.

(j) Interest on capital or dividends from capital invested in State and Civil Company securities and banking deposits.

(k) Salaries, wages, bonuses, indemnities, pensions, annuities and "aggi".

. Bearing on the exemption of the Allies to the tax the following extracts from Executive Memorandum No. 83 (Revised) 23 January 1945 are important.

4. Duties on Goods Imported.

(A) No duties, taxes, imposts or fees of any kind are chargeable on goods imported for the use of the Allied Forces, Allied Nationals employed by them and Allied Forces' welfare organisations or on goods imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale. Officers dealing with the latter should give a written certificate to the Customs that the goods are for free distribution for civilian relief.

(B)(1) The Italian Government have agreed to exempt temporarily from all Custom duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol, tobacco, mechanical lighters and lighter flints; cigarette papers and tubes; matches and petroleum.

(2) Tobacco, mechanical lighters and lighter flints, cigarette papers and tubes must be handed over to the State Monopoly Administration for distribution.

Matches must be handed over to the sole authorised distributors, the Consorzio Industrie Fiammiferi (CIF).

Petroleum distribution for non-military use is the responsibility of the Comitato Italiano Petroli (CIP).

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, CIF and CIP respectively.

Alcohol must not be released for civilian or commercial use unless all the import duties have been paid.

It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied Forces should they be diverted to commercial or civilian use.

(C) Imported goods not covered by the exemptions in paras 4(A) and 4(B) continue to be subject to all duties, taxes, imposts, fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

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(c) Salaries, wages, bonuses, indemnities, pensions, annuities and "aggi".

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(b)(1) The Italian Government have agreed to exempt temporarily from all Custom duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol, matches, mechanical lighters and lighter flints, cigarette papers and tubes, tobacco and petroleum.

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It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied forces should they be diverted to commercial or civilian use.

(c) Imported goods not covered by the exemptions in paras 4(a) and 4(b) continue to be subject to all duties, taxes, imposts, fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

6. Duties on Goods Exported

The Statutory export duties and licence fees will be charged on all goods exported, except on goods certified in writing by the Allied officer responsible for shipment as being shipped, under Allied auspices, to Allied Government departments.



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3. Officers of this Commission are liable to meet the question of this tax in the following circumstances :-

(a) Goods imported for distribution to Italian civil population

In no circumstances do the Allies pay tax or recover tax on their selling prices on goods imported under Allied Governments auspices or when Allied property is disposed of to any Italian organisation. As therefore the tax is not applicable until the goods have been taken over from Allied hands by the approved Italian organisation which handles them on behalf of the Italian State, the incidence of the tax has only to be considered when it is necessary to fix a price above which such goods must not be sold.

(b) Local purchases for Allied use.

Under the Italian Government agreement, no tax is payable on such purchases but the seller is entitled to have his bill or invoice endorsed by authorised officers of the unit or organisation purchasing the goods, to the effect that they have been purchased on behalf of an Allied organisation.

(c) In contracts with Italian firms for goods for Allied use

The same principle applies - the contractor must not include in his price any portion for Italian taxation; but he is however personally liable to Italian Income tax on any profit he may make from the contract.

(d) Disposal of reconditioned or salvaged goods.

The same principle applies as in 3(c).

(e) Requisitioned hotels and services

Any purchases, supplies or repairs are ultimately paid for by the Italian Government, who then recovers the tax payable from the Italian owner or manager, but no portion of the tax is borne by Allied organisations.

4. Effect on Price Fixing

With certain exemptions the tax is cumulative - that is, on every sale until the goods reach the consumer, the 4% Imposta sull'Entrata is payable, the vendor having the right to recover the tax in the selling price.

It should be borne in mind with respect to goods imported under Allied auspices that duty is not chargeable until the first sale of the goods by the Central Italian Agency responsible for handling them.

The tax is also payable on any amounts included in the invoices in respect of transportation and packing charges.

Payments for services rendered by the professions, public houses, itinerant artisans, services, transportation of persons, certain trades such as barbers, tailors, laundresses, furriers, mills, olive presses, ovens etc., are liable to the tax, and require to be eliminated from any costings or charges to Allied organisations.

There are other Italian State or local taxes which may be payable in addition to Imposta sull'Entrata, viz. :

(a) IMPOSTE DI FABBRICAZIONE - State Taxation

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Under the Italian Government agreement, no tax is payable on such purchases but the seller is entitled to have his bill or invoice endorsed by authorised officers of the unit or organisation purchasing the goods, to the effect that they have been purchased on behalf of an Allied organisation.

(c) In contracts with Italian firms for goods for Allied use

The same principle applies - the contractor must not include in his price any portion for Italian taxation; but he is however personally liable to Italian Income tax on any profit he may make from the contract.

(d) Disposal of reconditioned or salvaged goods.

The same principle applies as in 3(a).

(e) Requisitioned hotels and services

Any purchases, supplies or repairs are ultimately paid for by the Italian Government, who then recovers the tax payable from the Italian owner or manager, but no portion of the tax is borne by Allied organisations.

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It should be borne in mind with respect to goods imported under Allied auspices that duty is not chargeable until the first sale of the goods by the Central Italian Agency responsible for handling them.

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Payments for services rendered by the professions, public houses, itinerant artisans, services, transportation of persons, certain trades such as barbers, tailors, laundresses, furriers, mills, olive presses, ovens etc., are liable to the tax, and require to be eliminated from any costings or charges to Allied organisations.

There are other Italian State or local taxes which may be payable in addition to Imposta sull'Entrata, viz. :

(a) IMPOSTE DI FABBRICAZIONE - State Taxation

This is a manufacturing tax imposed on sugar, alcohol, beer, mineral oils, etc. For home produced goods the tax is payable at the moment the goods leave the place of production; thereafter sull'Entrata Tax is applied. Imposta di Fabbricazione is chargeable on articles imported from abroad if the tax is due on similar articles manufactured in Italy. It is payable in addition to Customs duty.



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(b) STAMP TAX - State Taxation.
Stamp Tax is payable :
(i) on goods exempt from Imposta sull'Entrata;
(ii) on receipts separate from the invoice, when Imposta sull'Entrata was paid on the invoice.
(iii) on subsequent sales of goods which pay sull'Entrata once only e.g., live cattle.
In the case of (ii) and (iii) the maximum Stamp chargeable is L.3.
In other cases the Stamp Tax is :

| | | | | |
|---|---|---|---|---|
| between | L. | 1 | and L. 100 | - L. 0,30 |
| " | " | 100 | " " 1000 | - L. 1.- |
| " | " | 1000 | " " 3000 | - L. 1,50 |
| above | L. | 3000, | L. 0,50 for every 1000 Lire | - maximum |

L. 150
A decree increasing these rates is expected to be issued shortly.

(c) IMPOSTE DI CONSUMO - Local Taxation.
This local tax is chargeable in addition to any State Tax in the case of certain specified goods on entering the bounds of the Commune. The rates are on a quantity basis and vary according to the population of the Communs concerned. Special rates may be charged by Communes in agreement with the Minister of Finance. A decree fixing some of the rates on an "ad valorem" basis is expected to be issued shortly.

Attached hereto is an alphabetical schedule of goods specifically mentioned in the original law and subsequent amending laws, Ministerial decrees and circulars which :
(a) are exceptions to the normal 4% charge on every movement, or
(b) are liable in addition to either Imposta di Fabbricazione or Imposta di Consumo.

NOTES
i. Goods liable to Imposta di Fabbricazione (Production Tax) on leaving the place of production, and which on subsequent moves are liable to Imposta sull'Entrata, are indicated by I di F.
ii. Goods liable to Imposta sull'Entrata, and to Imposta di Consumo in the Commune in which sold, are indicated by I di C.
iii. Attention is drawn to liability to Stamp Tax in respect of certain transactions as explained in para. 4(b).
iv. In the case of some goods the rate of tax chargeable is determined according to the manner in which they "enter into consumption". Various interpretations of the phrase are included in the law. These are shown in the lettered list below; the letter being used on the schedule to show the definitions appropriate to the rate of tax.

A. Sales by retailers shopkeepers or pedlars who sell exclusively or mostly these products.
B. Purchases by retailers, who resell them together with other articles and products.
[illegible] who consume them for his trade or industry e.g.;

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In other cases the Stamp [illegible]

between L. 1 and L. 100 - L. 0,30
" " 100 " " 1000 - L. 1.-
" " 1000 " " 3000 - L. 1,50
above L. 3000, L. 0,50 for every 1000 Lire - maximum

L. 150

A decree increasing these rates is expected to be issued shortly.

(c) IMPOSTE DI CONSUMO - Local Taxation.

This local tax is chargeable in addition to any State Tax in the case of certain specified goods on entering the bounds of the Commune. The rates are on a quantity basis and vary according to the population of the Commune concerned. Special rates may be charged by Communes in agreement with the Minister of Finance. A decree fixing some of the rates on an "ad valorem" basis is expected to be issued shortly.

Attached hereto is an alphabetical schedule of goods specifically mentioned in the original law and subsequent amending laws, Ministerial decrees and circulars which :

(a) are exceptions to the normal rate of charge on every movement, or
(b) are liable in addition to either Imposte di Fabbricazione or Imposte di Consumo.

NOTES

i. Goods liable to Imposte di Fabbricazione (Production Tax) on leaving the place of production, and which on subsequent moves are liable to Imposte sull'Entrata, are indicated by I di F.

ii. Goods liable to Imposte sull'Entrata, and to Imposte di Consumo in the Commune in which sold, are indicated by I di C.

iii. Attention is drawn to liability to Stamp Tax in respect of certain transactions as explained in para. 4(b).

iv. In the case of some goods the rate of tax chargeable is determined according to the manner in which they "enter into consumption". Various interpretations of the phrase are included in the law. These are shown in the lettered list below, the letter being used on the schedule to show the definitions appropriate to the rate of tax.

A. Sales by retailers shopkeepers or pedlars who sell exclusively or mostly these products.
B. Purchases by retailers, who resell them together with other articles and products.
C. Purchases by a merchant who consumes them for his trade or industry e.g.; Hotels, Restaurants, Coffee Houses, confectioners, boarding schools, etc.
D. Purchase direct from wholesale dealers by private consumers.
E. Purchase by Industrialists who transform these products.
F. Purchase by wholesale dealers, who transform or preserve these products so as to alter their physical character.
G. Purchases for export.

v. Finally, the use of difficulty of translating shades of meaning has been encountered. Any points of doubt should be referred to the Revenue Section of the Finance Sub-Commission.



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| Description of Article | Rate of Duty | Number of Payments | Duty |
|---|---|---|---|
| 1. ALCOHOL, Imported | | | Complicated rates - Refer to Treasury Sub-Commission FQ.2C. |
| Home Produced | | | |
| Pure | 4/ | | I Mi P. Co. note (i) |
| Denatured | | | |
| LIQUIDS | | ea. Gall. | |
| ANTIQUITIES | | | |
| Ancient Rocks | | | |
| Collection Articles incl. postage stamps. | 0% | on every dov$ | On commercial sale |
| Objects of Art. | or | | |
| Pictures and | 6% | O.V. | when purchased by the State or Free Publics, paid by the seller. |
| Sculptures by | | | |
| dead artists incl. | | | |
| engravings. | | | |
| Curiosities and | | | |
| Rarities. | | | |
| LIVESTOCK | | | |
| Live, home produced | | | |
| Cattle, oxen, cows, bulls | 12½ | O/V | ( Free until killed and then ( max payable with I di C at ( time of slaughtering in public ( slaughter house or when ( slaughtered by owner for ( private use - duty on all ( carcase from the carcase ( of these animals and their ( salted preserved or minced ( meats. |
| Goats and Kids | 12½ | O/V | |
| Sheep | 12½ | O/V | |
| Pigs | 12½ | O/V | |
| Their respective sub-salted or preserved, sausages or minced meat | 12½ | O/V | |
| Horses | 4% | on every move | I di C. |
| Mules | 4% | on every move | I di C. |
| Asses | 4% | on every move | I di C. |
| and their respective meats | 4% | on every move | I di C. |
| Jellies, beef tea and meat extracts | 4% | on every move | I di C. |
| Live, Imported | | | Any Customs duty etc. but I di C as |

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| | | | |
|---|---|---|---|
| Ancient Books | | | |
| Collection Articles incl. coatings stamps. | | 25% | on every note |
| Objects of Art. | | or | |
| Pictures and Sculptures by Artists incl. engravings. | | 25% | ad val |
| Curiosities and Bardine. | | | |
| CATTLE | | | |
| Live, Cows produced | | | |
| Cattle, steers, cows, bulls | | 12½ | ad val |
| Goats and kids | | 12½ | ad val |
| Sheep | | 12½ | ad val |
| Pigs | | 12½ | ad val |
| Their respective meats salted or preserved, sausage or minced meat | | 12½ | ad val |
| Horses | | 25% | on every note |
| Mules | | 25% | on every note |
| Asses | | 25% | on every note |
| and their respective meats | | 25% | on every note |
| Jellies, beef tea and meat extracts | | 25% | on every note |
| Live, Imported | | | |
| Dead, Imported | | | |
| Cattle, Sheep, Pigs and their respective meats, salted or preserved | | 8% | ad val |
| Canned meats and extracts | | 25% | on every note |

in commercial sale

when purchased by the State or Para Public, paid by the seller.

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( Cows small salted and drum
( box payable with I di C at
( time of slaughtering in public
( slaughter house or when
( slaughtered by owner for
( private use - due on all
( products from the carcase
( of these animals and skin
( salted preserved or minced
( meats.

I di C.

I di C.

I di C.

I di C.

I di C.

Any Customs Duty etc. but
Sull'Entrata and I di C as
for Live, Cows produced.

(paid at importation with
(Customs duties and covers all
(successive movements. I di C.

Pays also I di C in the
Commune where it enters for
consumption



Declassified E.O. 12356 Section 3.3/NND No. 750178

| Description of Article | Rate of Tax | Number of Payments | Remarks |
|---|---|---|---|
| ANIMAL FATS for Toilet use | | see Toilet | |
| ARRETTINS | | see Liqueurs | |
| B. BACON | | see Lard | |
| BARLEY, for flour | 4% | ONE | Payable at moment of sale by the producer or the ammunitors, and covers all succeeding movements. |
| for food | 4% | ONE | |
| Barley Flour | 4% | ONE | |
| Barley for other uses | 4% | on every move | Normal |
| BEANS, dried | 4% | on every move | |
| BEEF TEA | | See Animals | I di C. |
| BEER | 4% | | I di F., See note (i) |
| BISCUITS (Galletts) | | None | see Bread |
| BISCUITS | 4% | on every move | I di C. |
| BISCUITS, fine | 4% | on every move | I di C. |
| BREAD | - | None | in its natural state on sale to consumers. |
| BRAN | | see Wheat | |
| BUTTER and Butter substitutes | 4% | on every move | I di C. |
| C. CAKES, fresh sweetmeats, jam and fine biscuits | 4% | on every move | Liable to I di C. |
| CAMERAS | 8% | | 8% on sale by manufacturer or producer; 4% on any subsequent movement |
| Lenses | or | | |
| Films and plates (for camera and Cine-cameras) | 12% | ONE | 12% on sale by manufacturer or producer direct to consumer |
| CATTLE | | See Animals | |
| CHEESE | 4% | ONE -See Barley | Covers all successive movements, I di C |
| CHOCOLATE substitutes | 4% | at every move | I di C. |
| CIGARS, CIGARETTES | | see Tobacco | |
| Cigarette paper and tubes | | " " | |
| COCOA in powder | 4% | on every move | I di C. |

Declassified E.O. 12356 Section 3.3/NND No. 760178

| | | | |
|---|---|---|---|
| Barley for other uses | 4% | on every move | Normal |
| BEANS, dried | 4% | on every move | |
| BEEF TEA | | see Animals | I di C. |
| BEER | 4% | | I di F. See note (1) |
| BISCUITS (Galletts) | | None | see Bread |
| BISCUITS | 4% | on every move | I di C. |
| BISCUITS, fine | 4% | on every move | I di C. |
| BREAD | - | None | In its natural state on sale to consumers. |
| BRAN | | see Yeast | |
| BUTTER and Butter substitutes | 4% | on every move | I di C. |
| C. CAKES, fresh sweetmeats, jam and fine biscuits | 4% | on every move | Liable to I di C. |
| CAMERAS | 8% | | 8% on sale by manufacturer or producer; 4% on any sub-sequent movement |
| Lenses or Mains and plates (for camera ens Cine-cameras) | 12% | ONE | 12% on sale by manufacturer or producer direct to consumer |
| CATTLE | | see Animals | |
| CHEESE | 4% | ONE -see Barley | Covers all successive move-ments, I di C |
| CHOCOLATE substitutes | 4% | at every move | I di C. |
| CIGARS, CIGARETTES | | see Tobacco | |
| Cigarette paper and tubes | | " " | |
| COCOA in powder | 4% | on every move | I di C. |
| Cocoa substitutes | 4% | on every move | I di C. |
| COFFEE substitues | 4% | | I di F. See note (1) |
| COLLECTION ARTICLES | | see Antiquities | |
| CORAL | | see Pearls) | |
| COSMETICS | | see Perfumes | |
| CURIOSITIES | | see Antiques | |



Declassified E.O. 12356 Section 3.3/NND No. 759016

| Description of Article | Rate of Tax | Number of Payments | Remarks |
|---|---|---|---|
| E. EYES, Petrol and Oils for hair | 8% or 12½ | ONE | see under Cameras |
| DENTIFRICES and TOOTHPOWDER and PASTE | | | |
| B. ELECTRIC LIGHT BULBS | 4% | | I di F. See note (i) |
| ENGRAVINGS | | see Antiques | |
| ESSENCES for Toilet | | see Toilet | |
| EXTRACT " " | | see Toilet | |
| F. FILMS for Cameras or Cine Cameras | | see Cameras | |
| FISH, Fresh, excluding dried, salted or preserved | | see Vegetables | I di C. |
| Shellfish and molluse | 4% | on every move | I di C. |
| Fish in brine, dried, salted, smoked or preserved | 4% | on every move | I di C. |
| FLINTS, Lighter | | see Tobacco | |
| FLOWERS, fresh, home produced | | see Vegetables | |
| " imported | 4% | Two or Three | at importation, with Customs duties, and again, depending on how disposed under A-3 for which see vegetables |
| FRUIT, fresh | | see Vegetables | |
| FURNITURE | 4% | on every move. | I di C. |
| FURS, in any condition | 6% | on every move | If imported - is payable with Customs dutios |
| Fur coats and fur confections | 6% | on every move. | I di C. |
| G. GALLETTE | | | see Bread |
| GAME | | see Poultry | |
| GLUCOSE, Maltose and similar substances | 4% | on every move | I di F. See note (i) |
| GOATS and KIDS | | see Animals | |
| GOLD or PLATINUM works in articles trimmed with | 6% | on every move | see Furs |
| | 6% | " " " | " " |

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| | | | | |
|---|---|---|---|---|
| | EXTRACT " " | | see Toilet | |
| F. | FILMS for Cameras or Cine Cameras | | see Cameras | |
| | FISH, Fresh, excluding dried, salted or preserved | | see Vegetables | I di C. |
| | Shellfish and mollusc | 4% | on every move | I di C. |
| | Fish in brine, dried, salted, smoked or preserved | 4% | on every move | I di C. |
| | FLINTS, Lighter | | see Tobacco | |
| | FLOWERS, fresh, home produced | | see Vegetables | |
| | " imported | 4% | Two or Three | at importation, with Customs duties, and again, depending on how disposed under A-G for which see vegetables |
| | FRUIT, fresh | | see Vegetables | |
| | FURNITURE | 4% | on every move. | I di C. |
| | FURS, in any condition | 6% | on every move | If imported - is payable with Customs duties |
| | Fur coats and fur confections | 6% | on every move. | I di C. |
| G. | GALLETTE | | | see Bread |
| | GAME | | see Poultry | |
| | GLUCOSE, Maltose and similar substances | 4% | on every move | I di F. See note (i) |
| | GOATS and KIDS | | see Animals | |
| | GOLD or PLATINUM works | 6% | on every move | see Furs |
| | Articles trimmed with gold or platinum | 6% | " " " | " " |
| | GRAPES for wine | | see Wine | |
| H. | HORSES | | see Animals | |
| | HYDROCARBON OILS Imported | | | Retail prices (duty included) are fixed by A.F.H.Q. Pet. Section. Must be sold through Comitato Italiano Petroli (CIP) |



11c

0804

Declassified E.O. 12356 Section 3.3/NND No. 763016

| Description of Article | Rate of Tax | Number of Payments | Remarks |
|---|---|---|---|
| I. ICE CREAM | 4% | on every move | I di C. |
| J. JAM | 4% | on every move | I di C. |
| JELLIES, meat | 4% | on every move | I di C. |
| L. LARD, Bacon and Suet for food | 4% | on every move | I di C. |
| LEMONS | | see Oranges | |
| LEAVES, dried | 4% | on every move | |
| LIGHTERS, mechanical | | see Tobacco | |
| LIQUEURS, home produced | 8% | | See under Camorra - I di F. see note (i) |
| imported | 12% | ONE see Alcohol | |
| LOTIONS for toilets | | see Toilet | |
| M. MAIZE | 4% | ONE | Payable at moment of sale by producer or ammassatore covers all successive movements. |
| Flour | 4% | ONE | |
| Sub-Products | 4% | ONE | |
| MALTOSE | | see Glucose | |
| MATCHES | | | I di F. To be marketed by Consorzio Industrie Fiammiferi (CIF) |
| MEATS, Sausage or minced, salted or preserved canned extracts | | see Animals | |
| MILK | - | None | In its natural state, or sale to consumers. |
| MINERAL OIL | | see Hydrocarbon oils and Oil, mineral | |
| MOLLUSCS | 4% | on every move | |
| MUST-WINE | | see Wine | |
| NUTS Shelled, dried nuts Almonds, Peanuts, Walnuts etc. (excluding dried peas, beans, legumes) and their products preserved in any other way. | | see Vegetables | |
| O. OBJECTS of ART | | see Antiquities | |
| OIL for Hair | | see Dyes | |

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

| | | | |
|---|---|---|---|
| LENSES | | See Cameras | |
| LEGUMES, dried | 5% | on every move | |
| LIGHTERS, mechanical | | See Tobacco | |
| LIQUEURS, home produced | 8% | | See under Cameras - I di F. See note (i) |
| | 42% | CIF | |
| Imported | | See Alcohol | |
| LOTIONS for toilets | | See Toilet | |
| M. MAIZE | 4% | CIF | Payable at moment of sale by producer or commissionaire covers all successive movements. |
| Flour | 4% | CIF | |
| Sub-Products | 4% | CIF | |
| MALTOSE | | See Glucose | |
| MATCHES | | | I di F. To be marketed by Consorzio Industrie Fiammiferi (CIF) |
| MEATS, Sausage or minced, salted or preserved canned extracts | | See Animals | |
| MILK | - | None | In its natural state, on sale to consumers. |
| MINERAL OIL | | See Hydrocarbon Oils and Oil, mineral | |
| MOLLUSCS | 4% | on every move | |
| MUST-WINE | | See Wine | |
| NUTS Shelled, dried nuts Almonds, Peanuts, Walnuts etc. (excluding dried peas, beans, legumes) and their products preserved in any other way. | | See Vegetables | |
| O. OBJECTS of ART | | See Antiquities | |
| OIL for Hair | | See Dyes | |
| OIL, Mineral | 4% | on every move | Liable to I di F. See note (i) Imported see Hydrocarbon Oils |
| OIL Seed | 4% | | I di F. See Note (i) |
| OLIVE OIL for Food | | See Vegetable Oils | |
| " " for other uses | | " " " | |
| P. PARTS, Animal | | See Animal | |



Declassified E.O. 12356 Section 3.3/NND No. 759016

| Description of Article | Rate of Tax | Number of Payments | Remarks |
|---|---|---|---|
| PASTA (macaroni etc.) | | see Wheat | |
| PEAS, dried | 4% | on every move | |
| PELTS and SKINS | 6% | on every move | See under furs |
| PERFUMES and COSMETICS | 8% | | See under Cameras |
| | 12% | ONE | Perfumes liable to I di C. |
| Any other substance used as perfume and cosmetic contained in pots, phials boxes, packets or any other container. | 8% 12% | ONE | See under Cameras |
| PETROL, Imported | | | See Hydrocarbon Oils To be marketed by Comitato Italiano Petroli. |
| Petrol for the hair | 8% | | See under Cameras |
| | 12% | ONE | |
| PHOTOGRAPHIC Materials | | see Cameras | |
| Plates for Cameras or Cine Cameras | | see Cameras | |
| PICTURES by dead Artists | | see Antiquities | |
| PIGS | | see Animals | |
| PLATINUM | | see Gold | |
| POULTRY, rabbits and game | 4% | on every move | I di C. payable only in Communes with a population above 8,000 inhabitants and in health resorts. |
| POWDER, Toilet | | see Toilet | |
| PRECIOUS STONES | 6% | on every move | See under Furs |
| a. RABBITS | | see Poultry | |
| RAYON | | see Textiles | |
| RARITIES | | see Antiquities | |
| RICE (except rice flour) | 4% | ONE | Payable at moment of sale by producers or the ammasso-ratori; covers all successive movements |
| Rice sub-products | 4% | ONE | " " " |
| RYE | 4% | ONE | |
| Rye Flours | 4% | ONE | " " " |
| Rye sub-products | 4% | ONE | " " " |
| S. SALT | | Monopoly | Except in Sardinia and Sicily See Tobacco for Mainland |

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| | | | | |
|---|---|---|---|---|
| | Any other substance used as perfume and cosmetic contained in pots, phials, boxes, packets or any other container. | 8% | | see under Cameras |
| | PETROL, Imported | 12% | ONE | see Hydrocarbon Oils<br>To be marketed by Comitato Italiano Petroli. |
| | Petrol for the hair | 6% | | see under Cameras |
| | PHOTOGRAPHIC Materials | | see Cameras | |
| | Plates for Cameras or Cine Cameras | | see Cameras | |
| | PICTURES by dead Artists | | see Antiquities | |
| | PIGS | | see Animals | |
| | PLATINUM | | see Gold | |
| | POULTRY, rabbits and game | 4% | on every move | I ai C. payable only in Communes with a population above 2.000 inhabitants and in Health resorts. |
| | POWDER, Toilet | | see Toilet | |
| | PRECIOUS STONES | 4% | on every move | see under Furs |
| R. | RABBITS | | see Poultry | |
| | RAYON | | see Textiles | |
| | RARITIES | | see Antiquities | |
| | RICE(except rice flour) | 4% | ONE | Payable at moment of sale by producers or the commissionaires; covers all successive movements |
| | Rice sub-products | 4% | ONE | " " " |
| | RYE | 4% | ONE | |
| | Rye Flours | 4% | ONE | " " " |
| | Rye sub-products | 4% | ONE | " " " |
| S. | SALT | | Monopoly | Except in Sardinia and Sicily<br>See Tobacco for Mainland |
| | SAUSAGE MEAT | | see Animals | |
| | SCULPTURES by dead Artists | | see Antiquities | |
| | SEED OIL | | see Oil Seed | |
| | SHEEP | | see Animals | |
| | SHELLED dried NUTS and Almonds and similar products except dried | | | |



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| Description of Article | Rate of Tax | Number of Payments | Remarks |
|---|---|---|---|
| peas,beans,legumes or preserved in any other way. | | see Vegetables | |
| SHELL FISH | | see Fish | |
| SILVER,products made exclusively of silver or in which Silver is the predominant element. | 6% | on every move | see Furs. |
| SOAP scented or antiseptic | 8% | | s.e under Cameras |
| | 12% | ONE | Fine soap liable to I dic. |
| SPIRITS | | see Alcohol | |
| STAMP COLLECTIONS | | see Antiquities | |
| SUET | | see Lard | |
| SUGAR | 4% | | Liable to I di F.See note(i) |
| SUBSTITUTES | | see Cakes | |
| V. SYNTHETIC fibres (Rayon) | 4% | | Liable to I di F.See note(i) |
| TOBACCO | | Monopoly | Should be handed over to the Monopoly (Monopoli delle State) for distribution. |
| TOILET Essences,Waters,Powders, Lotions,Vaseline and Animal Fats and similar products used for toilet | 8% and 12% | ONE | see under Cameras |
| TOOTHPASTE and TOOTH POWDERS | | see Dentifrices | |
| V. VASELINE for Toilet use | | see Toilet | |
| VEGETABLES, natural preserved in brine,or other similar solution | 7% | ONE | See Note (iv) A. - on basis of annual income |
| | 8% | ONE | B. -payable on the invoice |
| | 4% | ONE | C.D.D. -at the moment these products enter into consumption |
| | 8% | | F.- 8% at the moment when wholesale dealer sells the product,and 4% for subsequent moves. |
| | 4% | ONE | G.-Paid on the purchase price by the exporter within 5 days of Export. |
| Vegetable,dried | 4% | on every move | |

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| | | | |
|---|---|---|---|
| the predominant element. | 5% | on every move | See Furs. |
| SOAP | | | |
| scented or antiseptic | 8% | | |
| | 12% | ONE | See under Cameras |
| | | | Fine soap liable to I dic. |
| SWEETS | | | |
| | | | See Alcohol |
| MISCELLANEOUS | | | |
| | | | See Antiquities |
| SUET | | | |
| | | | See Lard |
| SUGAR | 4% | | |
| | | | Liable to I di F.See note(i) |
| SUPERFLUITS | | | |
| | | | See Cakes |
| T. TEXTILE Fibres (Rayon) | 4% | | |
| | | | Liable to I di P.See note(i) |
| TOBACCO | | Monopoly | Should be handed over to the Monopoly (Monopoli dello Stato) for distribution. |
| TOILET | | | |
| Essences, Waters, Powders, Lotions, Vaseline and Animal Fats and similar products used for toilet | 8% and 12% | ONE | See under Cameras |
| TOOTH-PASTE and POWDER | | | |
| | | | See Dentifrice |
| V. VASELINE for Toilet use | | | |
| | | | See Toilet |
| VEGETABLES, natural preserved in brine, or other similar solution | 7% | ONE | See Note (iv) |
| | 8% | ONE | A. - on basis of annual income. |
| | 4% | ONE | B. -payable on the invoice |
| | 8% | | C.E.T. -at the moment these products enter into consumption |
| | | | F.- 8% at the moment when wholesale dealer sells the product, and 4% for subsequent move. |
| | 4% | ONE | G.-Paid on the purchase price by the exporter within 5 days of Export. |
| Vegetable, dried | 4% | on every move | |
| VEGETABLE OILS for Food | 4% | ONE | Payable when sold for food, or movement from production factory to refinere. See under Maize. |
| VEGETABLE OILS for other uses | 4% | on every move | None |



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

| Description of Article | Rate of Duty | Number of Entry | Remarks |
|---|---|---|---|
| Toilet | | | |
| Soap | | | |
| " Flour | 6% | CWE | See Toilet |
| " Sub-Products | 6% | CWE | See under Meals |
| " Bran | 6% | CWE | " " " |
| " Oats | 6% | CWE | " " " |
| | | | " " " |
| Tea | | | |
| Still, common and de luxe | 6% | | 6% of the price and in claims due for all successive movements except sale by retail. (Normally the retailer is liable to the tax on his whole annual turnover) I di C. |
| Wine - grapes | 6% | | |
| Wine - must | 6% | | |
| Wine Sparkling | 6% and 12% | CWE | See under Cameras I di C. |

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Declassified E.O. 12356 Section 3.3/NND No. 785012

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Declassified E.O. 12356 Section 3.3/NND No. 785018

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HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4014/2/L. WEB/ap.

28 January 1945.

SUBJECT : Responsibility for AC/AMG funds.

TO : Finance Sub-Commission.

51A

1. Reference your 13126/F of 26 January 1945 there was at some time a doubt as to the status of civilian personnel forming part of AC.

2. I have myself very little doubt that they are persons subject to military law within the provisions of sections 175 and 176 of the Army Act and equivalent U.S. statutes. In this case the procedure applicable to members of the armed forces could apply.

3. In order to make certain, however, you may think it wiser to obtain confirmation from the JAG branches of the British and U.S. forces, since this sub-commission is not required and does not claim to be expert on military law.

W. E. BEHRENS, Colonel,
Deputy Chief Legal Advisor.

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

5-1A

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

13128/F. 26 January 1945.

SUBJECT: Responsibility for AC/AMG funds.

TO: Legal Sub-Commission.

1. We attach herewith a letter 13817/F/A/21 dated 26 October 1944 from Capt. Tipping, Head of our Audit division, on the subject of the responsibility of Allied civilians who may be handling AC/AMG funds.

2. We may say that, although it is unlikely that civilians will be appointed sub-accountants in the near future, the situation has already arisen where Allied civilians frequently handle funds and such situations are likely to increase. We should therefore be obliged if you could give us an opinion as to what the position would be in the event of Allied civilian employees failing to account for AC/AMG funds, making unauthorised expenditure etc. and what legal rights of recovery from them we should have.

A.P. Chapter-Smith
Col.

Joint Director,
Finance Sub-Commission.

Encl: 1.

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SUB-COMMISSION
Chief Counsel
Italian Section
CLERKS
27 JAN 1945

0814

Copy

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

Tel: Dial 489161, Ext. 259

Ref: 13817/F/A/21

28 October 1944

SUBJECT: Responsibility for AMG/ACC funds.

TO : Joint Directors,
Finance Sub-Commission.

1. There is now a significant number of Allied civilians who have arrived from the United States or Great Britain to take up posts with the Allied Control Commission. It is to be anticipated, therefore, that those filling administrative positions will sooner or later be called upon to authorise expenditure of AMG/ACC funds, and possibly to act as Sub-Accountants.

2. It is therefore considered necessary to pose the following questions:-

(a) Is it intended to give authority to U.S. and British civilians to act as Sub-Accountants? 108
(b) If the answer to (a) is in the affirmative, to what extent can their responsibility for AMG/ACC funds be fixed, and enforced?

3. The position of British officers under British Military Law is already clear; the recently revealed anomaly in relation to U.S. Officers under U.S. Army Law is being separately dealt with. As regards civil persons of either Nationality, however, it is assumed that Military Law has no significance. Presumably, the legal relationship between a civilian member, and the Allied Control Commission, in respect of AMG/ACC funds would be the common law relationship of agent and principal, respectively, but in view of the non-national character of the Commission, it is doubtful whether the law of either country could be applied, unless, there is something specific to this effect, in the contract of employment. This Sub-Section is not aware whether this has been already legislated for.

now cleared up by Lpr.

4. It may be added that up to the end of August, there were no civilian Sub-Accountants. The matter is not one of urgency, but is worthy of consideration, for future

Declassified E.O. 12356 Section 3.3/NND No. 760012

TO : Joint Directors,
Finance Sub-Commission.

1. There is now a significant number of Allied civilians who have arrived from the United States or Great Britain to take up posts with the Allied Control Commission. It is to be anticipated, therefore, that those filling administrative positions will sooner or later be called upon to authorise expenditure of AMG/ACC funds, and possibly to act as Sub-Accountants.

2. It is therefore considered necessary to pose the following questions:-

(a) Is it intended to give authority to U.S. and British civilians to act as Sub-Accountants? 108
(b) If the answer to (a) is in the affirmative, to what extent can their responsibility for AMG/ACC funds be fixed, and enforced?

3. The position of British officers under British Military Law is already clear; the recently revealed anomaly in relation to U.S. Officers under U.S. Army Law is being separately dealt with. As regards civil persons of either Nationality, however, it is assumed that Military Law has no significance. Presumably, the legal relationship between a civilian member, and the Allied Control Commission, in respect of AMG/ACC funds would be the common law relationship of agent and principal, respectively, but in view of the non-national character of the Commission, it is doubtful whether the law of either country could be applied, unless, there is something specific to this effect, in the contract of employment. This Sub-Section is not aware whether this has been already legisleted for.

now cleared with Govt.

4. It may be added that up to the end of August, there were no civilian Sub-Accountants. The matter is not one of urgency, but is worthy of consideration, for future purposes.

Signed G. H. TIPPING

For Chief Accountant,
Finance Sub-Commission.

GHT/ag

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

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Declassified E.O. 12356 Section 3.3/NND No. 785018

G014/2

S-18

HEADQUARTERS ALLIED COMMISSION
APO 394

EXECUTIVE MEMORANDUM )
NUMBER 83 (Revised) )

23 January 1945

# C U S T O M S  D U T I E S

1. General

Executive Memorandum number 83 dated 24 November 1944, is hereby cancelled and the following instructions are substituted therefor.

2. Objects of Directive

The objects are to restore the Customs, Guardia di Finanza and Capitaneria di Porto (Harbour-Master) controls at ports already handed back to the Italian Government and at other ports to the extent to which the Naval and Military authorities will permit it locally; to facilitate the prevention of smuggling and theft of cargoes; to prepare for the resumption of commercial traffic; to ensure uniformity of procedure and, so far as possible, to relieve AC/AG Officers of any work which the appropriate Italian officials are qualified and able to perform without prejudice to security.

3. Control

(A) Control of Ports and Ships

(1) The Capitaneria di Porto will exercise his normal control of ports, except those controlled by Allied Naval or Military authorities. At ports handed back to the Italian Government where there is an Italian Navy Port Officer in charge, he will function under the supervision of that officer.

The Capitaneria di Porto will also exercise his normal control of ships except:

(a) Ships of war
(b) Ships owned or chartered by the Allies, and
(c) Ships controlled and/or operated by the Mediterranean Shipping Board (MEDBO), including ships under the War Shipping Administration (WSA), Ministry of War Transport (MWT) and Principal Sea Transport Officer (PSTO).

(2) Harbour and port dues, maritime dues, and similar charges applicable to the ship and its personnel, will be levied forthwith, except on the ships excluded from control by sub-paragraphs 1(a), 1(b) and 1(c) above.

(B) Control of Cargoes

(1) The Customs are responsible, inter alia, for the assessment and collection of import and export duties, licence and certain other fees and the collection of harbour, etc., dues (Harbour dues are assessed by the Capitaneria di Porto). The Guardia di Finanza are responsible for the

Executive Memorandum number 85 dated 24 November 1944, is hereby cancelled and the following instructions are substituted therefor.

2. Objects of Directive

The objects are to restore the Customs, Guardia di Finanza and Capitaneria di Porto (Harbour-Master) controls at ports already handed back to the Italian Government and at other ports to the extent to which the Naval and Military authorities will permit it locally; to facilitate the prevention of smuggling and theft of cargoes; to prepare for the resumption of commercial traffic; to ensure uniformity of procedure and, so far as possible, to relieve AC/AG Officers of any work which the appropriate Italian officials are qualified and able to perform without prejudice to security.

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(b) Ships owned or chartered by the Allies, and
(c) Ships controlled and/or operated by the Mediterranean Shipping Board (MEDBO), including ships under the War Shipping Administration (WSA), Ministry of War Transport (MWT) and Principal Sea Transport Officer (PSTO).

(2) Harbour and port dues, maritime dues, and similar charges applicable to the ship and its personnel, will be levied forthwith, except on the ships excluded from control by sub-paragraphs 1(a), 1(b) and 1(c) above.

(B) Control of Cargoes

(1) The Customs are responsible, inter alia, for the assessment and collection of import and export duties, licence and certain other fees and the collection of harbour, etc., dues (Harbour dues are assessed by the Capitaneria di Porto). The Guardia di Finanza are responsible for the revenue control of vessels and their cargoes, and for the revenue protection of the sea-coast and land boundaries.

(2) Cargoes on all ships and coast-wise vessels except the ships excluded from control by sub-paragraphs A(1)(a), (b) and (c) above, will be subject to Customs control unless an Allied Officer certifies that the ship contains cargo which, for security reasons, must not be so controlled.

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

(3) Customs officers and Guardia di Finanza will be allowed to control such cargoes at the ship's side, whenever this can be permitted without prejudice to security. Otherwise they will be allowed to bring cargoes under their control at the earliest practicable stage thereafter, e.g. at dock exits or warehouses.

(C) Action by AC/ASC Officers

(1) Regional Finance Officers will consult the Naval and Military port authorities at ports not yet handed over to the Italian Government with a view to obtaining their co-operation and authority for the admission of Customs and RGF officials to port areas. It should be stressed that these officials are regarded as of high integrity and that, as they are expert in the detection and prevention of smuggling and pilfering their functioning in port areas would check the prevalent theft of Allied goods and property.

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

Duties on Goods Imported

(A) No duties, taxes, imposts or fees of any kind are chargeable on goods imported for the use of the Allied Forces; Allied Nationals employed by them and Allied Forces' welfare organisations or on goods imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale. Officers dealing with the latter should give a written certificate to the Customs that the goods are for free distribution for civilian relief.

(B) (1) The Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol; tobacco; mechanical lighters and lighter flints; cigarette papers and tubes; matches and petroleum.

(2) Tobacco, mechanical lighters and lighter flints, cigarette papers and tubes must be handed over to the State Monopoly Administration for distribution.

Matches must be handed over to the sole authorized distributors, the Consorzio Industria Fiammiferi (CIF).

Petroleum distribution for non-military use is the responsibility of the Comitato Italiano Petroli (CIP).

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, C.I.F. and C.I.P. respectively.

Alcohol must not be released for civilian or commercial use unless all the import duties have been paid.

It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied Forces should they be diverted to commercial or civilian use.

(C) Imported goods not covered by the exemptions in paras 4(A) and 4(B) continue to be subject to all the duties, taxes, imposts, fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

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(C) Access by Allied Officers

(1) Regional Finance Officers will consult the Naval and Military port authorities at ports not yet handed over to the Italian Government with a view to obtaining their co-operation and authority for the admission of Customs and MGF officials to port areas. It should be stressed that these officials are regarded as of high integrity and that, as they are expert in the detection and prevention of smuggling and pilfering their functioning in port areas would check the prevalent theft of Allied goods and property.

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

Duties on Goods Imported

(A) No duties, taxes, imposts or fees of any kind are chargeable on goods imported for the use of the Allied Forces; Allied Nationals employed by them and Allied Forces' welfare organizations or on goods imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale. Officers dealing with the latter should give a written certificate to the Customs that the goods are for free distribution for civilian relief.

(B) (1) The Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol; tobacco; mechanical lighters and lighter flints; cigarette papers and tubes; matches and petroleum.

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Petroleum distribution for non-military use is the responsibility of the Comitato Italiano Petroli (CIP).

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, C.I.F. and C.I.P. respectively.

Alcohol must not be released for civilian or commercial use unless all the import duties have been paid.

It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied Forces should they be diverted to commercial or civilian use.

(C) Imported goods not covered by the exemptions in paras 4(A) and 4(B) continue to be subject to all the duties, taxes, imposts, fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

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5. Liaison with Customs Officers

Close liaison will be maintained by E. & S.D. Officers with the Senior Customs Official at each port. The Minister of Finance has agreed that the services of the Customs and Guardia di Finanza may be used, whenever required by AC/AMG, on checking, tallying and guard duties. E. & S.D. Officers will therefore avail themselves of the services of these trained personnel for such work wherever practicable.

6. Duties on Goods Exported

The Statutory export duties and licence fees will be charged on all goods exported except on goods certified in writing by the Allied Officer responsible for shipment as being shipped, under Allied auspices, to Allied Government Departments.

7. Reports

Finance Officers will request the Customs Inspector in charge of the Compartment to furnish a brief monthly statement on the progress of Customs work for attachment to the Regional Finance Officers monthly report to this Headquarters. The Inspector should be asked to refer in his statement to any matters of doubt or difficulty which may have arisen in the previous month.

T. S. Lee

Brigadier,
Chief of Staff.

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Plus 300 copies for Finance Sub-Commission.

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HEADQUARTERS ALLIED COMMISSION
A.C. 394
LEGAL SUB-COMMISSION

ART/rm.

AC/[illegible]014/2/1.. 27 Dec. 1944.

SUBJECT : Blocked Accounts of United Nations Nationals.

TO : Joint Directors, Finance Sub-Commission (attn: Col. GRAFFEY-SMITH).

1. Reference major KING's AC/011/CI of 22 Dec. 44 and other documents on file returned herewith.

2. This Sub-Commission concurs in major KING's opinion, namely that the draft decree covers the blocked bank accounts of United Nations Nationals.

3. In support of this view it may be added that the Italian word "beni" includes both movable and immovable property, as witness articles 810, 812 and 813 of the Civil Code.

4. As regards, para 4 of the above-quoted letter, it is a fixed principle of Italian law that all pecuniary debts be paid with money of legal tender at face values (vide Civil Code, Art. 1277).

105

A.R. MAGRUDER,
Lt. Colonel,
Italian Branch,
For Chief Legal Advisor.

2 Incls: 1-letter AC/011/CI
of 22 Dec. 44;
2-file of papers.

0822

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

Subject : Blocked Bank Accounts of United Nations Nationals

To : A. Col. Thacker

1. — I have examined Maj. King's letter and the documents attached thereto.

2. — I quite agree with the opinion expressed by Maj. King, that is to say that the draft decree covers also bank accounts belonging to nationals of the United Nations which were blocked under the leggi di guerra —

To the sound arguments expressed by Maj. King it should be added that the word "beni" includes both movable and immovable properties and that so it is used in the most authoritative legislative text : vide art. 810, 812, 813 of the Civil Code —

3. — As to reference to Para 9 of Maj. King's letter I wish to point out that it is a fixed principle in Italian law, the only that all pecuniary debts must be paid with the legal tender money at its nominal value (vide Art. 1277 Civil Code).

26. 12. 44.

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

file

This copy to 49A
Carl Bakke Clerk

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION
TEL.: 178608

24 DEC 1944

491 4/2

13062/F

20 December 1944

SUBJECT: Customs Duties - Secs. Memo. No. 83

TO : G-5 (Financial Adviser)
AFHQ.

1. Reference Finance Sub-Commission letter 13362/F of 16 December, 1944, addressed, inter alia, to G-5.

2. The Legal Sub-Commission has raised the question whether the duty on petroleum and matches imported for civilian use were assessed with the consent and agreement of SACMED. It would be appreciated if it could be confirmed that such agreement exists. You will remember that the duty inclusive price of petroleum was fixed by Petroleum Section, AFHQ.

For the Chief Commissioner.

(Signed) [illegible]

Joint Director,
Finance Sub-Commission.

BHLT/EB

LEGAL SUB-COMMISION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CLERKS
26 DEC 1944

103

0824

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

S E C R E T

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

i 84

MJG/pa.
2 Dec 44.

SUBJECT : Executive Memorandum No. 83.( Customs Duties)

TO : V.P. Civ Aff Sec.

3 DEC 1944

1. The Legal Sub-Commission was not consulted prior to the issue of the above.

2. Document A provides for the free import of :-

(a) such civilian supplies as the Allied Forces may determine for distribution to the civilian population (Para 10) and

(b) such military or other supplies or property of any nature as may be deemed necessary for the proper prosecution of the war (Para 11).

3. The exemptions specified in paras 4A and 4B of Executive Memorandum No. 83 fall easily within the terms of Document A (supra). Indeed the only limitation upon the property which could be so exempted is that it be of a character "deemed necessary for the proper prosecution of the war".

4. Para 7 of Executive Memorandum No. 83 merely provides a mechanism for the payment and collection of customs duties, and would seem to involve no question under either the Armistice or Document A.

5. It is assumed that the customs duties referred to especially in the case of petroleum are assessed with the consent and agreement of the Commander in Chief.

MARC J. GROSSMAN,
Lt.Colonel,
Chief Counsel,
for Chief Legal Advisor.

To Finance Subcommission. 102
attn Al Grafton Smith
For info + return please

noted
R.H.Timmons
Finance S/C

Bp

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

Lyal

Secret

Dec Thru I.
Ex with Hamilton
(para 4 Dec A.
(See para 4 + 7)
Letter you considered
Before Ubon.

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HEADQUARTERS ALLIED COMMISSION
APO 394

24 November 1944

EXECUTIVE MEMORANDUM )
NUMBER 83 )

30 NOV. 1944

# CUSTOMS DUTIES

1. General

Section 5 "Customs" of Executive Memorandum No. 10 dated 1st February, 1944 is hereby cancelled and the following instructions are substituted therefor.

2. Object of Directive

The object is to ensure the immediate resumption of Customs, Guardia di Finanza and Capitaneria di Porto control for the levying of duties, etc., and the prevention of smuggling and the theft of cargoes.

3. Control

(A) Control of Ports and Ships

(1) The Capitaneria di Porto will exercise full control of ports, except those controlled by Naval or Military Authorities, and of ships, and coast-wise vessels, other than ships of war, which expression includes:-

(a) Ships owned by Allies or under their charter, (demise, bare-boat, time or voyage charter) and
(b) Ships controlled and/or operated by the Mediterranean Shipping Board (MTDB), including ships of the War Shipping Administration and Ministry of War Transport.

(2) Harbour and port dues, maritime dues and similar charges applicable to the ship and its personnel, will be levied forthwith except on Allied ships of war as defined at (1) above.

(B) Control of Cargoes

(1) The customs are responsible, inter alia, for the assessment and collection of import and export duties and licence fees and the collection of harbour, etc., dues (as assessed by the Capitaneria di Porto, a separate body). The Guardia di Finanza are responsible for the revenue control of vessels and their cargoes, and for the revenue protection of the sea-coast and land boundaries. It is essential that they should resume all their functions forthwith.

(2) Cargoes on all ships, including coast-wise vessels, but excluding ships of war, will be subject to Customs control unless ... military officer certifies that the ship contains

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

1. General

Para 4
~~Section 5~~ "Customs" of Executive Memorandum No. 10 dated ~~1st February~~ (Revised) 1944 is hereby cancelled and the following instructions are substituted therefor.

2. Object of Directive

The object is to ensure the immediate resumption of Customs, Guardia di Finanza and Capitaneria di Porto control for the levying of duties, etc., and the prevention of smuggling and the theft of cargoes.

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(b) Ships controlled and/or operated by the Mediterranean Shipping Board (MEDSB), including ships of the War Shipping Administration and Ministry of War Transport.

(2) Harbour and port dues, maritime dues and similar charges applicable to the ship and its personnel, will be levied forthwith except on Allied ships of war as defined at (1) above.

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6.

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(2) Cargoes on all ships, including coast-wise vessels, but excluding ships of war, will be subject to Customs control unless an Allied Naval or Military Officer certifies that the ship contains cargo which, for security reasons, must not be so subject.

(3) Customs Officers and Guardia di Finanza will be allowed to control such cargoes at the ship's side, whenever this can be permitted without prejudice to security. Otherwise they will be allowed to bring cargoes under their control at the earliest practicable stage thereafter, e.g. at dock exits or warehouses, and permitted the fullest freedom of action in the control of commercial traffic and smuggling, consistent with Military security.

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

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(C) Action by AC/AMG Officers.

(1) To enable these controls to be carried out, Regional Finance Officers will consult the Naval and Military port authorities at every port with a view to obtaining their co-operation and authority for admission of Customs, etc., officials to port areas. It should be stressed that these officials are regarded as of high integrity and that, as they are expert in the detection and prevention of smuggling and pilfering their functioning in port areas would check the prevalent theft of Allied goods and property.

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

(3) Local AC/AMG Officers will also arrange for the Customs to be advised on or before the arrival of a vessel, of its category and whether it is subject to Customs control.

4. Duties on Goods Imported

(A) No duties, taxes, imposts or fees will, in any event, be charged on goods destined for the use of the Allied Forces, (excluding the Italian Forces) or civilian Allied Nationals employed by them, including all Allied Forces' welfare organizations. Goods certified as imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale, will be similarly treated.

(B) Further, the Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees all goods for which a certificate is given by the responsible Allied Official that they have been imported by the Allied Nations for civilian use. This exemption does not include alcohol, tobacco, mechanical lighters and lighter flints, cigarette papers and tubes released direct into commerce or civilian use without passing through State Monopoly channels. When such goods are about to be released for such purposes, the Customs Officials must be given timely warning so that they may take immediate steps to secure the duties.

(C) Imported goods not covered by the exemptions in paras 4 (A) and 4 (B) remain chargeable to all the Customs duties, charges, and licence fees prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

5. Liaison with Customs Officers

(A) Close liaison will be maintained with the Senior Customs Official at each port. The Minister of Finance has agreed that the services of the Customs and Guardia di Finanza may be used, whenever required by AC/AMG, on checking, tallying and guard duties. E & S D Officers will therefore avail themselves of the services of these trained personnel as a precaution against [illegible]

Declassified E.O. 12356 Section 3.3/NND No. 759012

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

(3) Local AC/AMG Officers will also arrange for the Customs to be advised on or before the arrival of a vessel, of its category and whether it is subject to Customs control.

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(B) Further, the Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees all goods for which a certificate is given by the responsible Allied Official that they have been imported by the Allied Nations for civilian use. This exemption does not include alcohol, tobacco, mechanical lighters and lighter flints, cigarette papers and tubes released direct into commerce or civilian use without passing through State Monopoly channels. When such goods are about to be released for such purposes, the Customs Officials must be given timely warning so that they may take immediate steps to secure the duties.

(C) Imported goods not covered by the exemptions in paras 4 (A) and 4 (B) remain chargeable to all the Customs duties, charges, and licence fees prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

5. Liaison with Customs Officers

(A) Close liaison will be maintained with the Senior Customs Official at each port. The Minister of Finance has agreed that the services of the Customs and Guardia di Finanza may be used, whenever required by AC/AMG, on checking, tallying and guard duties. E & S D Officers will therefore avail themselves of the services of these trained personnel as a precaution against dockside pilfering and as a check on illicit traffic, which is prevalent.

(B) The import and export certificates referred to in paragraphs 4 and 6 hereto will be given to the customs by the AC/AMG Officer in charge of the cargoes.

6. Duties on Goods Exported

The Statutory export duties and licence fees will be charged on all goods exported except goods certified in writing by the Allied authority responsible for shipment as being shipped, under Allied auspices, to Allied Government Departments.

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Declassified E.O. 12356 Section 3.3/NND No. 735016

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



7. Special Treatment of Certain Imported Goods

(A) Petroleum

AFHQ Petroleum Section have fixed duty-inclusive retail prices to be charged by the Comitato Italiano Petroli (CIP), the authorized distributors for commercial sales, who are required to remit the duty to the Customs.

(B) Matches

The Consorzio Industriale Fiammiferi (CIF) are the only authorized distributors of matches for civilian use. The prices have been fixed by this HQ. CIF are responsible for remitting the duty to the Customs.

(C) Coal.

It is anticipated that the State Railways will shortly resume their former monopoly of distribution, but only in respect of coal for commercial or civilian use. Should there be any dutiable importations the State Railways will be responsible to the Customs for the duty.

8. Reports

All officers concerned will report to this HQ (Finance Sub-Commission) any matters of doubt or difficulty, any problems of general interest and all instances of serious neglect or inefficiency on the part of any Customs Official.

Monthly reports by the Finance Officers should incorporate a concise statement on the progress and the state of Customs work.

9. Commercial Air and Frontier Traffic

These instructions will be applied to commercial air and frontier traffic when they are resumed.

10. In Italian Government territory the aim will be to relieve AC of all work which can properly be undertaken by the Customs and Guardia di Finanza.

Brigadier,
Chief of Staff.

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Declassified E.O. 12356 Section 3.3/NND No. 750016

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DRAFT

[illegible]

[illegible] December [illegible]

8) (Revised)

[illegible]

1. General

Executive Memorandum number [illegible] dated 5 November 1[illegible], is hereby cancelled and the following instructions are substituted therefor.

2. Objects of Directive

The objects are to restore the Customs, Guardia di Finanza and Capitaneria di Porto (Harbour-Master) controls at ports already handed back to the Italian Government and at other ports to the extent to which the Naval and Military authorities will permit it locally; to facilitate the prevention of smuggling and theft of cargoes; to prepare for the resumption of commercial traffic; to ensure uniformity of procedure and, so far as possible, to relieve A /AFC officers of any work which the appropriate Italian officials are qualified and able to perform without prejudice to security.

3. Control

(A) Control of Ports and Ships

(1) The Capitaneria di Porto will exercise full control of ports, except those controlled by Naval or Military Authorities, and of all ships except:-

99

(a) Ships of War,
(b) Ships owned or chartered by the Allies, and
(c) Ships controlled and/or operated by the Mediterranean Shipping Board (MEDMO), including ships of the War Shipping Administration and the Ministry of War Transport.

(2) Harbour and port dues, maritime dues, and similar charges applicable to the ship and its personnel, will be levied forthwith, except on the ships excluded from control by sub-paragraphs 1(a), 1(b) and 1(c) above.

(B) Control of Cargoes

(1) The Customs are responsible, inter alia, for the assessment and collection of import and export duties, licence and certain other fees and the collection of harbour, etc., dues (Harbour dues are assessed by the Capitaneria di Porto). The Guardia di Fin[illegible]

1. General

Executive Memorandum number [illegible] dated [illegible] November 19[illegible], is hereby cancelled and the following instructions are substituted therefor.

2. Objects of Directive

The objects are to restore the Customs, Guardia di Finanza and Capitanerie di Porto (Harbour-Master) controls at ports already handed over to the Italian Government and at other ports to the extent to which the Naval and Military authorities will permit it locally; to facilitate the prevention of smuggling and theft of cargoes; to prepare for the resumption of commercial traffic; to ensure uniformity of procedure and, so far as possible, to relieve Allied officers of any work which the appropriate Italian officials are qualified and able to perform without prejudice to security.

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(a) Ships of war,
(b) Ships owned or chartered by the Allies, and
(c) Ships controlled and/or operated by the Mediterranean Shipping Board (M.S.B.), including ships of the War Shipping Administration and the Ministry of War Transport.

(2) Harbour and port dues, tonnage dues, and similar charges applicable to the ship and its personnel, will be levied [illegible] with, except on the ships excluded from control by sub-paragraphs 1(a), 1(b) and 1(c) above.

(B) Control of Cargoes

(1) The Customs are responsible, inter alia, for the assessment and collection of import and export duties, licence and certain other fees and the collection of harbour, etc., dues (Harbour dues are assessed by the Capitanerie di Porto). The Guardia di Finanza are responsible for the revenue control of vessels and their cargoes, and for the revenue protection of the sea-coast and land boundaries.

(2) Cargoes on all ships and coast wise vessels except the ships excluded from control by sub paragraphs A(1)(a),(b) and (c) above, will be subject to Customs control unless an Allied officer certifies that the ship contains cargo which, for security reasons, must not be so controlled.

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

(5) Customs officers and Guardia di Finanza will be allowed to control such persons on the ship's side, whenever this can be permitted without prejudice to security. Otherwise they will be allowed to bring persons under their control at the earliest practicable stage thereafter, e.g. at docl entry or warehouses.

(C) Action by AC/AFO Officers

(1) Regional Finance Officers will consult the Naval and Military port authorities at ports not yet handed over to the Italian Government with a view to obtaining their co-operation and authority for the admission of Customs and MFO officials to port areas. It should be stressed that these officials are regarded as of high integrity and that as they are expert in the detection and prevention of smuggling and pilfering their functioning in port areas would chec the prevalent theft of Allied goods and property.

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

Duties on Goods Imported

(A) No duties, taxes, imposts or fees of any kind are chargeable on goods imported for the use of the Allied Forces, Allied Nationals employed by them and Allied Forces' welfare organisations or on goods imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale. Officers dealing with the latter should give a written certificate to the Customs that the goods are for free distribution for civilian relief.

98

(B) (1) The Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol, tobacco, mechanical lighters and lighter flints, cigarette papers and tubes, matches and petroleum.

(2) Tobacco, mechanical lighters and lighter flints, cigarette papers and tubes must be handed over to the State Monopoly Administration for distribution.

Matches must be handed over to the sole authorized distributors, the Consorzio Industriale Fiammiferi (CIF).

Petroleum distribution for non-military use is the responsibility of the Comitato Italiano Petroli, (C.I.P.)

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, C.I.P. and C.I.F. respectively.

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

Military port authorities at ports not yet handed over to the Italian Government with a view to obtaining their co-operation and authority for the admission of Customs and Port officials to port areas. It should be stressed that these officials are regarded as of high integrity and that as they are experts in the detection and prevention of smuggling and pilfering their functioning in port areas would check the prevalent theft of Allied goods and property.

(E) In those authorities refuse to permit the Customs and Guards to function in Port areas, or in any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

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Matches must be handed over to the sole authorised distributors, the Consorzio Industriale Fiammiferi (CIF).

Petrols, distribution for non military use is the responsibility of the Comitato Italiano Petroli. (C.I.P.)

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, C.I.F. and C.I.P. respectively.

Alcohol must not be released for civilian or commercial use unless all the import duties have been paid.

It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied Forces should they be diverted to commercial or civilian use.

(C) Imported goods not covered by the exemptions in paras 4(A) and 4(B) continue to be subject to all the duties, taxes, imposts,

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

fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

5. Liaison with Customs Officers

Close liaison will be maintained with the Senior Customs Official at each port. The Minister of Finance has agreed that the services of the Customs and Guardia di Finanza may be used, whenever required by AC/AMG, on checking, tallying and guard duties. F & S D Officers will therefore avail themselves of the services of these trained personnel for such work whenever practicable.

6. Duties on Goods Exported

The Statutory export duties and license fees will be charged on all goods exported except on goods certified in writing by the Allied Officer responsible for shipment as being shipped, under Allied auspices, to Allied Government Departments.

7. Reports

All Officers concerned will report to this HQ (Finance Sub-Commission) any matters of doubt or difficulty, any problems of general interest and all instances of serious neglect or inefficiency on the part of any Customs Official which come to their notice.

Monthly reports by the Finance Officers should incorporate a concise statement on the progress and the state of Customs work.

97

Brigadier,
Chief of Staff.

Distribution "A"
Plus 200 copies for Finance Sub-Commission.

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

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

46A

ALLIED MILITARY GOVERNMENT
APO 394
FINANCE SUB-COMMISSION

M/HON/F/1.

125/pm.
22 Dec 44.

SUBJECT : Indennita' di missione in combat zones.

TO : Finance Sub-Commission.

1. Reference your 130 G/F of 20 Dec 1944.

2. The fascist republican decree of 26 June 1942 granting indennita' di missione to all officials serving in the combat zone is obviously a nullity for two reasons :-

(a) this government is illegal and its decrees non existent

(b) the prefectoral order does not enforce a provision existing under previous legislation.

The effect of the prevailing law is that the "indennita' di missione" is granted only in cases where an official performs his service outside the ordinary seat of his office. Thus there is no way under the valid law to accord such indemnity indiscriminately to all employees serving within a certain area.

96

3. Instead of indennita' di missione the employees concerned could be granted an indennita' di disagiata residenza (indemnity for uncomfortable residence) or indemnity for causes arising out of war damage wherever the conditions envisaged by the respective laws exist.

W. S. HAINES,
Colonel,
Deputy Chief Legal Advisor.

0837

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

HQW/2

CSA

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

Ref No : 13006/F Tel.Ext. 553 20 December 1944

SUBJECT: Indennita' di Missione in Combat Zones.

TO : Deputy Chief of Staff,
Civil Affairs Section,
(For Legal Sub-Commission).

1. I enclose (a) letter 1105/4 of 15 December from SFO, 5th Army, AMG, and (b) memorandum of comment thereon from Chief Budget Officer, Finance Sub-Commission, both of which are self-explanatory.

2. Subject to your agreement, I propose to instruct all RFOs and SFOs that the Republican Decree of 26 June, 1944, is illegal and no further payments may be made thereunder.

3. Please return the attached correspondence.

A. P. Brapley Smith
Colonel

Joint Director,
Finance Sub-Commission.

LEGAL SUB COMMISSION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CL RKS
21 DEC 1944

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40/14/2. ✓ JH

LEGAL SUB-COMMISION
CLO
4414

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

C LO
CHIEF COUNSEL

Ref No : 13062/F

16 December 1944

SUBJECT: Executive Memorandum No. 83.
Customs Duties - Proposed Revision.

TO : C-5 Section, AFHQ,
Chairman, MEDEO.

Chief of Staff
Jnt. Vice Pres., Political Section
D/C of Staff, Economic Section

Director, War Materials Disposals & I. P. S. Sub-Comm.

Director, Commerce Sub-Comm.
" Food Sub-Comm.
" Industry Sub-Comm.
" Legal Sub-Comm.
Deputy Chief, Navy Sub-Comm.
Director, Shipping Sub-Comm.
" Public Safety D/C (Security Div.)
" Public Health Sub-Comm.
" Transportation Sub-Comm.

1. Circumstances have arisen which render it advisable to revise Executive Memorandum No. 83 on Customs Duties, published in mimeograph on 24 Nov. '44. A draft of the proposed version is attached for your approval or a specific indication of any objections you may have.

2. Early publication of the revised Memorandum is desired. All addressees are therefore requested to complete and return the bottom portion of this letter within a week of its receipt. 94

For the Chief Commissioner:

Completed by Col Bolton attending
& despatched to France S/C - 19/12/44.

C.P. Garnsey Lt-Col
Joint Director,
Finance Sub-Commission.

0 8 3 9

Declassified E.O. 12356 Section 3.3/NND No. 759016

VCB

DRAFT

A [illegible]

[illegible] )

[illegible] ecember [illegible]

(Revised)

# [illegible] PORTS DUTIES

1. General

Executive Memorandum number [illegible] dated [illegible] November [illegible] , is hereby cancelled and the following instructions are substituted therefor.

2. Objects of Directive

The objects are to restore the Customs, Guardia di Finanza and Capitaneria di Porto (Harbour-Master) controls at ports already handed back to the Italian Government and at other ports to the extent to which the Naval and Military authorities will permit it locally; to facilitate the prevention of smuggling and theft of cargoes; to prepare for the resumption of commercial traffic; to ensure uniformity of procedure and, so far as possible, to relieve A /AFHQ Officers of any work which the appropriate Italian officials are qualified and able to perform without prejudice to security.

3. Control

(A) Control of Ports and Ships

(1) The Capitaneria di Porto will exercise full control of ports, except those controlled by Naval or Military Authorities, and of all ships except:-

(a) Ships of war,
(b) Ships owned or chartered by the Allies, and
(c) Ships controlled and/or operated by the Mediterranean Shipping Board ([illegible] MSB), including ships of the War Shipping Administration and the Ministry of War Transport.

93

(2) Harbour and port dues, maritime dues, and similar charges applicable to the ship and its personnel, will be levied forthwith, except on the ship excluded from control by sub-paragraphs 1(a), 1(b) and 1(c) above.

(B) Control of Cargoes

(1) The Customs are responsible, inter alia, for the assessment and collection of import and export duties, licence and certain other fees and the collection of harbour, etc., dues (Harbour dues are assessed by the Capitaneria di Porto). The Guardia di Finanza are responsible for the revenue control of vessels and their cargoes, and for the

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93

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(2) Cargoes on all ships and coast-wise vessels except the ships excluded from control by sub paragraphs A(1)(a),(b) and (c) above will be subject to Customs control unless an Allied Officer certifies that the ship contains cargo which, for security reasons, must not be so controlled.

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(3) Customs officers and Guardia di Finanza will be allowed to control such cargoes at the ship's side, wherever this can be permitted without prejudice to security. Otherwise they will be allowed to bring cargoes under their control at the earliest practicable stage thereafter, e.g. at dock exits or warehouses.

(C) Action by AC/AFL Officers

(1) Regional Finance Officers will consult the Naval and Military port authorities at ports not yet handed over to the Italian Government with a view to obtaining their co-operation and authority for the admission of Customs and AAF officials to port areas. It should be stressed that these officials are regarded as of high integrity and that, as they are expert in the detection and prevention of smuggling and pilfering their functioning in port areas would check the prevalent theft of Allied goods and property.

(2) If these authorities refuse to permit the Customs and Guardia di Finanza to operate within any restricted area, arrangements should be made for the revenue control of the perimeter of the area for the purpose of detecting and preventing smuggling and theft by civilians.

Duties on Goods Imported

(A) No duties, taxes, imposts or fees of any kind are chargeable on goods imported for the use of the Allied Forces, Allied Nationals employed by them and Allied Forces' welfare organizations or on goods imported under Allied auspices for distribution free of charge for civilian relief purposes and not for sale. Officers dealing with the latter should give a written certificate to the Customs that the goods are for free distribution for civilian relief.

92

(B) (1) The Italian Government have agreed to exempt temporarily from all Customs duties, charges and licence fees, all goods imported by the Allied Nations for commercial or civilian use except alcohol; tobacco; mechanical lighters and lighter flints; cigarette papers and tubes; matches and petroleum.

(2) Tobacco, mechanical lighters and lighter flints, cigarette papers and tubes must be handed over to the State Monopoly Administration for distribution.

Matches must be handed over to the sole authorized distributors, the Consorzio Industriale Fiammiferi (CIF).

Petroleum distribution for non military use is the responsibility of the Comitato Italiano Petroli. (C.I.P.)

For all these goods special arrangements exist whereby the duty is collected by the State Monopoly, C.I.P. and C.I.F. respectively.

Alcohol must not be [illegible]

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

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It is emphasised that the directions in this sub-paragraph relate to goods imported for commercial or civilian use. The same procedure, however, should be applied to similar goods imported for the use of the Allied Forces should they be diverted to commercial or civilian use.

(C) Imported goods not covered by the exemptions in paras (A) and (B) continue to be subject to all the duties, taxes, imposts,

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

fees and rights prescribed by the existing Italian laws, which must be paid at the time and in the manner prescribed therein.

5. Liaison with Customs Officers

Close liaison will be maintained with the Senior Customs Official at each port. The Minister of Finance has agreed that the services of the Customs and Guardia di Finanza may be used, whenever required by AC/AMG, on checking, tallying and guard duties. F & S D Officers will therefore avail themselves of the services of these trained personnel for such work whenever practicable.

6. Duties on Goods Exported

The Statutory export duties and licence fees will be charged on all goods exported except on goods certified in writing by the Allied Officer responsible for shipment as being shipped under Allied auspices, to Allied Government Departments.

7. Reports

All Officers concerned will report to this HQ (Finance Sub-Commission) any matters of doubt or difficulty, any problems of general interest and all instances of serious neglect or inefficiency on the part of any Customs Official which come to their notice.

Monthly reports by the Finance Officers should incorporate a concise statement on the progress and the state of Customs work.

Brigadier, 91
Chief of Staff.

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Declassified E.O. 12356 Section 3.3/NND No. 795016

(43A)

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AG/LGM/2/1.

WZM/ps.
16 Dec 44.

SUBJECT : Orders for compensation.

TO : Finance Sub-Commission.

1. Your 15016/F of 13 Dec 44 was received today. It is feared that this letter is based on a misconception.

2. Art. 27 (1) of the Consolidated Instructions and Art. 9 Proclamation 1, Art XI (a) should make it clear that the court in the circumstances envisaged ordersthe convicted accused to make restitution or pay compensation to the innocent owner of property concerned. Some examples may assist :-

(a) An accused steals the property of an Allied officer and sells it. He may be ordered by the Court to pay compensation to the Allied officer.

(b) An accused borrows the car of an innocent friend and uses it for black market purposes. The Court may confiscate the car and order the accused to compensate the innocent owner.

3. It is not thought that these transactions should feature in any way on the records of local finance officers. They do not concern AC/AMG funds.

4. It is true that (in very rare cases) courts do order witnesses' expenses to be paid. The power to make such orders is based on Procl.1 Art.31 (1). From the point of view of pure accountancy there is possibly no fund which can bear these heavy expenses, but it is felt that the sums received by AMG Courts in respect of fines are sufficiently large to meet the occasional calls which may be made under this heading.

99

W. E. BEHRENS,
Colonel,
Deputy Chief Legal Advisor.

0845

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

42A

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

Tel: Diel 489161, Ext. 259
Ref: 13016/F

13 December 1944

SUBJECT: Allied Military Courts.

TO : Chief Legal Advisor,
Legal Sub-Commission,
H.Q. Allied Commission.

41A

1. We thank you for your letter AC/4014/2/L, dated 7 December, enclosing handbook relating to the above-mentioned subject.

2. The financial aspects are mainly dealt with in Articles 28 and 29, which we have perused with interest. In this connection, reference is made to para 3(f) of Article 26, dealing with Compensation, which is not entirely clear to us. It would be appreciated if you could quote as an example, an instance where an Allied Military Court would order money to be paid as Compensation. Are the travelling & Similar expenses of witnesses included under this head?

3. Our understanding has been that any money paid out by order of an Allied Military Court, would constitute one of the following:-

(a) Refund of Bail
(b) Return of Sequestrated or Confiscated Cash
(c) Refund of a Fine, by order of the Reviewing Authority.

89

Payment or Compensation could only come from AMG/AC funds in the hands of a Sub-Accountant, and the use of these funds for such a purpose has never been envisaged. Compensation to an Italian civilian would presumably be in respect of a wrong committed against him or his property by the Allied Forces, and as such, could only be properly dealt with by the Claims Organisations of the respective Armed Forces.

4. We shall be glad to have your views on this subject, to avoid any misunderstanding which may exist.

A.G. Bradbury-Smith
Colonel

Joint Director,
Finance Sub-Commission.

SUB-COMMISSION
C.O.
Chief Comm
C.O.

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2. The financial aspects are mainly dealt with in Articles 28 and 29, which we have perused with interest. In this connection, reference is made to para 3(f) of Article 26, dealing with Compensation, which is not entirely clear to us. It would be appreciated if you could quote as an example, an instance where an Allied Military Court would order money to be paid as Compensation. Are the travelling & subsistence expenses of witnesses included under this head?

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89

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4. We shall be glad to have your views on this subject, to avoid any misunderstanding which may exist.

A.P. Bradbury-Smith
Colonel

Joint Director,
Finance Sub-Commission.

SUB-COMMISSION
CAO
Chief Counsel
CAO
Italian Section
CAO BKS
16 DEC 1944

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

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Declassified E.O. 12356 Section 3.3/NND No. 733016

41A

HEADQUARTERS ALLIED COMMISSION
APO 394
Legal Sub Commission

WEB/jpl

AC/4014/2/L

7 Dec. 44

Subject: Allied Military Courts

To : Finance Sub Commission

1. Your 13016/F of 5 December 1944 is not entirely clear to us.

2. The scope of Military Police and FSS work in relation to AM Courts cover all phases of pre-trial work as above to be found in Allied Courts and includes attendance in Court to give evidence.

3. It is no part of Military Police or FSS work to handle cash involved in a case, either when such cash represents an article to be forfeited by the Court e.g. the proceeds of an illegal sale or when it is paid by the accused for bail, fine etc. It may happen that the Military police confiscate, on arrest, suspected property which may include cash. This money is held for production before and at the disposition of the AM Court.

4. A copy of the Consolidated Instructions for AM Courts is attached. Your attention is directed to Articles 28 and 29.

Copy to File 4002/10/L

W.E. BEHRENS
Colonel
Deputy Chief Legal Adviser

0848

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

40141/2

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

LOA

Tel: Dial 469161, Ext. 259

Ref: 13016/F

5 December 1944

SUBJECT: Allied Military Courts.

TO : Director,
Legal Sub-Commission,
HQ Allied Commission.

1. Documents received by the Accounting Sub-Section of this Sub-Commission, in respect of the activities of Allied Military Courts, occasionally bear reference to the Corps of Military Police. In some cases it is even to be inferred that the C.M.P. or F.S.S. have handled money relating to Court cases, in the form of Sequestrated Cash, Fines etc.

2. Could we please be informed of the scope and limitations of Military Police and F.S.S. work in relation to Allied Military Courts? Presumably this would be confined to the apprehension, detention and presentation for trial, of alleged transgressors, and to the collection of evidence, mainly in Army Areas.

3. In this connection, this Sub-Commission would be gratified to receive a copy of the Legal Sub-Commission's handbook on Procedure for Allied Military Courts, dated 1 May 1944.

87

H A Hawkan Lt
for Joint Director,
Finance Sub-Commission.

LEGAL SUB-COMMISSION
CLO
DCLO
Chief Counsel
CJO
Initials
Date

6 DEC 194

Recd acc 397

Oct 28

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

file

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

39A

AC/4014/1/L. IGHC/ep.
5 December 1946.

SUBJECT : Co-operation - Finance and Legal Officers.

TO : Finance Sub-Commission (Attn Col CRAWSHAW)

As asked on the telephone the other day (Col. CRAWSHAW - Lt.Col. CAMPBELL) the subject of co-operation between Finance Officers and Legal Officers in relation to money (fines,bail money etc) received by Allied Military Courts was raised at a recent conference of Regional Legal Officers. The following is an exact from the minutes which are circulated not only to Regional but also to Provincial Legal Officers:-

"(d) The Finance Sub-Commission had recently issued a directive to Regional Finance Officers which dealt inter alia with the manner of handling moneys received in connection with Allied Military Courts. This directive was to be regarded purely as a technical directive to Finance Officers, but that it was the duty of all Regional Legal Officers to do their best to ensure that, so far as practicable, accounts relating to the AM Courts were kept on the lines requested by Regional Finance Officers. The matter was largely one of local arrangement between Regional Legal and Finance Officers."

IC.

W. R. BEHRENS, Colonel,
Deputy Chief Legal Advisor.

Copy to: AC/4007/1

0850

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

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[illegible]

AG/2093/2/1.

25 Dec. 44.

SUBJECT : Repeal of Fascist legislation in Italy.

TO : Undersecretary of State, The War Office.

1. The Director of the Allied Commission has asked this Commission to supply the information sought in paragraph 5 of the [illegible] request attached to your memorandum of 26 October 1944 (Ref. 25/AG/093/2/1).

2. There is attached hereto, marked A, a list showing the legislation which has been already been passed by the executive Italian Government. Further legislation is in course of preparation.

3. It will be observed from this list that the process of repeal of Fascist legislation has been continuous and uninterrupted from the 25 July 1943. Both on their own initiative and at the request of the Allied Commission the Italian Governments have passed and are preparing legislation covering all aspects of the social economic and political structure of Italy.

4. It should be remarked that there are certain problems of overall policy which in the opinion both of the Government and of the Allied Commission cannot properly be resolved until the complete liberation of Italy. For example it is intended to revise the Italian Penal Code. It has been possible to remove some special features from the present Fascist code. (See decrees No. 49 and 61 in list A) but in order to remove all Fascist taint from the existing law an entirely new code must be prepared. Preliminary work for this purpose is being undertaken but it is felt that no final code should be enacted until the whole of Italy is free to consider the provisions.

[illegible]
Colonel,
Deputy Chief Legal Adviser.

Copies to: Francis Sub Commn with report and encls.
(Ref Hoir 13207/F of 20 Nov 44).

"A" 38B

LIST OF LAWS ENACTED BY THE ITALIAN GOVERNMENT SUBSEQUENT TO JULY 25, 1943 ABROGATING FASCIST LEGISLATION AND INSTITUTIONS AND PROVIDING FOR PUNISHMENT OF FASCIST CRIMINALS AND EXCLUSION OF FASCISTS FROM PUBLIC LIFE.

1. R.Decree-Law No. 668 of 29 July 1943.
Suppressing the Special Tribunal for the Defense of the State.

2. R.Decree-Law No. 704 of 2 August 1943.
Dissolving the National Fascist Party and other fascist organizations controlled by it.

3. R. Decree-Law No. 705 of 2 August 1943.
Dissolving the "Chamber of Fascist and corporations" and providing for election of a new Chamber of Deputies after the war.

4. R. Decree-Law No. 706 of 2 August 1943.
Suppressing the Grand Council of Fascism.

5. R. Decree-Law N. 707 of 2 August 1943.
Abrogating provisions imposing limitations upon unmarried persons in civil service, armed forces etc.

6. Ministerial Decree of 6 August 1943.
Suppressing the Corporative Committee for distribution of textiles and clothing products etc.

7. R. Decree No. 718 of 9 August 1943.
Changing the name of the Ministry of Corporations to Ministry of Industry, Commerce and Labour.

8. R. Decree-Law No. 720 of 9 August 1943.
Recovery by the State of property wrongfully acquired by persons who held public office or were engaged in political activities during the fascist regime.

9. R. Decree-Law No. 721 of 9 August 1943.
Suppressing the Central Corporative Organs of the Ministerial Coordinating Committees on Prices and on Autarchy. ( Abrogating the National Corporations Counil, the Corporations etc.)

10. R.Decree of 16 August 1943.
Appointing a Commission to investigate cases of wrongfully acquired property etc. etc.

11. R. Decree-Law No. 9/B of 15 November 1943.
Abrogating dues payable to the dissolved National Fascist Party.

12. R.Decree-Law No. 11/B of 27 November 1943.
Modifying the formula to be used in promulgating laws and royal decrees and in executing acts bearing the heading in the name of the King.
(Eliminating the styles " King of Albania and Emperor of Ethiopia").

13. R. Decree-Law No. 16/B of 6 December 1943.
Dissolving the Voluntary Militia for National Safety and Special Formations of the Militia.

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2. R.Decree-Law No. 704 of 2 August 1943.
Dissolving the National Fascist Party and other fascist organi ations controlled by it.

3. R. Decree-Law No. 705 of 2 August 1943.
Dissolving the "Chamber of Fascist and corporations" and providing for election of a new Chamber of Deputies after the war.

4. R. Decree-Law N. 706 of 2 August 1943.
Suppressing the Grand Council of Fascism.

5. R. Decree-Law N. 707 of 2 August 1943.
Abro ating provisions imposing limitations upon unmarried persons in civil service, armed forces etc.

6. Ministerial Decree of 6 August 1943.
Suppressing the Corporative Committee for distribution of textiles and clothing products etc.

7. R. Decree No. 718 of 9 August 1943.
Changing the name of the Ministry of Corporations to Ministry of Industry, Commerce and Labour.

8. R. Decree-Law No. 720 of 9 August 1943.
Recovery by the State of property wrongfully acquired by persons who held public office or were engaged in political activities during the fascist regime.

9. R. Decree-Law No. 721 of 9 August 1943.
Suppressing the Central Corporative Organs of the Ministerial Coordinating Committees on Prices and on Autarchy. ( Abrogating the National Corporations Counil, the Corporations etc.)

10. R.Decree of 16 August 1943.
Appointing a Commission to investigate cases of wrongfully acquired property etc. etc.

11. R. Decree-Law No. 9/B of 15 November 1943.
Abrogating dues payable to the dissolved National Fascist Party.

12. R.Decree-Law No. 11/B of 27 November 1943.
Modifying the formula to be used in promulgating laws and royal decrees and in executing acts bearing the heading in the name of the King.
(Eliminating the styles " King of Albania and Emperor of Ethiopia").

13. R. Decree-Law No. 16/B of 6 December 1943.
Dissolving the Voluntary Militia for National Safety and Special Branches of the Militia.

14. R.Decree-Law No. 29/B of 28 December 1943.
Defascism of State administrations, local and parastate bodies, o bodies

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in any way subject to state supervision or control and of p ivate concerns performing public service or of national interest. (this decree was abrogated by subsequent legislation).

15. R. Decree-Law No. 9 of 6 January 1944.
Reinstating into service state employees and employees of local, parastatal and State controlled bodies, of concerns performing public services or of national interest, previously dismissed for political reasons.

16. R.Decree-Law No. 25 of 20 January 1944.
Provisions for restoring civil and political rights to Italian citizens and aliens formerly declared or considered of jewish race.

17. R. Decree-Law No. 58 of 27 January 1944.
Modifying the University curricula. ( Abrogating curses in Corporative law etc. ).

18. R. Decree-Law No. 101 of 12 April 1944.
Complementary provisions for R. Decree-laws No .29/B of 28 December 1943 and No. 9 of 6 January 1944. ( see above under 15 and 16; partially repealed by subsequent legislation).

19. R.Decree-Law No. 110 of 15 April 1944.
Establishing the office of the High Commissioner for national purge from fascism. ( Repealed by subsequent legislation).

20. R. Decree 15 April 1944.
Appointment of the High Commissioner for national purge for fascism . (Repealed by subsequent legislation).

21. R.Decree-Law No. 111 of 4 April 1944.
Provisional rules for administration of Communes and Provinces. (Repealing on part fascist local government legislation).

22. Decree of the Chief of Government of 11 May 1944.
Appointing members of the Sections of the Commissione Unica constituted by Art. 1 and 2 of R. Decree-Law No. 101 of 12 April 1944. ( See above under 18). 83

23. Decree of the Chief of Government of 11 May 1944.
Appointing two judicial officials to be members of the Sections of the Commissione Unica constituted by Art. 1 and 2 of R. Decree-Law No. 101 of 12 April 1944. (See above under 18).

24. R. Decree-Law No. 134 of 26 May 1944.
Punishment of fascist offences and illegalities. ( Repealed by subsequent legislation).

25. R.Decree-Law No. 136 of 16 May 1944.
Modifying Art.2, para 1 of R. Decree-Law No. 704 of 2 August 1943. (The title "Chief of Government" is substituted in all official acts by that of "President of the Council of Ministers".)

26. R. Decree-Law No.139 of 29 May 1944.
Modifying R.D.L. No. 16/B of 6 December 1943 relating to dissolution of the Voluntary Militia for National Safety and of special branches of the Militia. ( Art.12 and 15 of R.D.L. No. 16/B, permitting the absorbtion of the Militia for road and harbour control by the R.Carabinieri, are repealed).

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16. R.Decree-Law n. 25 of 20 January 1944.
Provisions for restoring civil and political rights to Italian citizens and aliens formerly declared or considered of jewish race.

17. R. Decree-Law No. 50 of 27 January 1944.
Modifying the University curricula. ( Abrogating courses in Corporative law etc. ).

18. R. Decree-Law No. 101 of 12 April 1944.
Complementary provisions for R. Decree-Laws No .29/B of 20 December 1943 and No. 9 of 6 January 1944. ( See above under 15 and 16; partially repealed by subsequent legislation).

19. R.Decree-Law No. 110 of 15 April 1944.
Establishing the office of the High Commissioner for national purge from fascism. ( Repealed by subsequent legislation).

20. R. Decree 15 April 1944.
Appointment of the High Commissioner for national purge from fascism . (Repealed by subsequent legislation).

21. R.Decree-Law No. 111 of 4 April 1944.
Provisional rules for administration of Communes and Provinces. (Repealing on part fascist local government legislation).

22. Decree of the Chief of Government of 11 May 1944.
Appointing members of the Sections of the Commissione Unica constituted by Art. 1 and 2 of R. Decree-Law No. 101 of 12 April 1944. ( See above under 18).

23. Decree of the Chief of Government of 11 May 1944.
Appointing two judicial officials to be members of the Sections of the Commissione Unica constituted by Art. 1 and 2 of R. Decree-Law No. 101 of 12 April 1944. (See above under 18).

24. R. Decree-Law No. 134 of 26 May 1944.
Punishment of fascist offences and illegalities. ( Repealed by subsequent legislation).

25. 2.Decree-Law No. 136 of 16 May 1944.
Modifying Art.2, para 1 of R. Decree-Law No. 704 of 2 August 1943. (The title "Chief of Government" is substituted in all official acts by that of "President of the Council of Ministers".)

26. R. Decree-Law No.139 of 29 May 1944.
Modifying R.D.L. No. 16/B of 6 December 1943 relating to dissolution of the Voluntary Militia for National Safety and of special branches of the Militia. ( Art.12 and 15 of R.D.L. No. 16/B, permitting the absorption of the Militia for road and harbour control by the R.Carabinieri, are repealed).

27. R.Decree of 2 June 1944.
Terminating the office of the High Commissioner for national purge from fascism.

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28. R. Decree of 2 June 1944.
Appointing the High Commissioner for punishment of fascist offences and illegalities. ( Repealed by subsequent legislation).

29. Decree of the President of the Council of Ministers of 2 June 1944.
Appointing the Deputy High Commissioner for punishment of fascist offences and illegalities. (Repealed by subsequent legislation).

30. R. Decree No. 142 of 2[illegible] May 1944.
Changing the name of the Ministry of National Education to Ministry of Public Instruction.

31. R. Decree No. 150 of 2 June 1944.
Abolishing the Ministry for Exchange and Foreign Currency etc.

32. Decree-law of the Lieutenant General No. 151 of 25 June 1944.
Assembly for a new State Constitution. oath of members of Government and powers of the Government to issue legal provisions.

33. Decree-Law of the Lieutenant General No.154 of 22 June 1944.
Reestablishment of the Ministry of the Treasury.

34. Legislative Decree of the Lieutenant General No. 159 of 27 July 1944.
Sanctions against fascism. (The decree provides for
(a) punishment of fascist crimes
(b) purge of administrations and certain concerns
(c) recovery of illicit profits derived from fascism
(d) liquidation of assets of fascist organizations.

35. Decree of the Lieutenant General No. 163.
Suppressing the Ministry for popular culture and constituting an office of the Undersecretary of State for press and information.

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36. Legislative Decree of the Lieutenant General No. 165 of 5 August 1944.
Repeal of benefits of pensions and other allowances granted to members of the dissolved Voluntary Militia for National Safety (M.V.S.N.) and its specialist branches and to citizens with fascist merits.

37. Legislative Decree of the Lieutenant General No. 170 of 6 August 1944.
Rules for the constitution of Courts of Assizes. (For trials of fascist criminals under Art.5 of the Law on Sanctions against fascism).

38. Decree of the Lieutenant General No. 177 of 10 August 1944.
Modifying the R.Decree-law No. 111 concerning the composition of the Provincial Deputation. ( See above under 21).

39. Legislative Decree of the Lieutenant General No. 183 of 24 August 1944.
Reinstatement into service of officials of the judiciary category dismissed for political or racial motives.

40. R.Decree-Law No. 186 of 4 June 1944.
Abrogating the prohibition for women to teach certain subjects and to assume certain executive positions of the secondary institutions of learning.

41. Legislative Decree of the Lieutenant General No. 190 of 10 August 1944.

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of Public Instruction.

31. R. Decree No. 150 of 2 June 1944.
Abolishing the Ministry for Exchange and Foreign Currency etc.

32. Decree-Law of the Lieutenant General No. 151 of 25 June 1944.
Assembly for a new State Constitution. oath of members of Government and powers of the Government to issue legal provisions.

33. Decree-Law of the Lieutenant General No.154 of 22 June 1944.
Reestablishment of the Ministry of the Treasury.

34. Legislative Decree of the Lieutenant General No. 159 of 27 July 1944.
Sanctions against fascism. (The decree provides for
(a) punishment of fascist crimes
(b) purge of administrations and certain concerns
(c) recovery of illicit profits derived from fascism
(d) liquidation of assets of fascist organizations.

35. Decree of the Lieutenant General No. 163.
Suppressing the Ministry for popular culture and constituting an office of the Undersecretary of State for press and information.

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36. Legislative Decree of the Lieutenant General No. 165 of 5 August 1944.
Repeal of benefits of pensions and other allowances granted to members of the dissolved Voluntary Militia for National Safety (M.V.S.N.) and its specialist branches and to citizens with fascist merits.

37. Legislative Decree of the Lieutenant General No. 170 of 6 August 1944.
Rules for the constitution of Courts of Assizes. (For trials of fascist criminals under Art.5 of the law on Sanctions against fascism).

38. Decree of the Lieutenant General No. 177 of 10 August 1944.
Modifying the R.Decree-law No. 111 concerning the composition of the Provincial Deputation. ( See above under 21).

39. Legislative Decree of the Lieutenant General No. 183 of 24 August 1944.
Reinstatement into service of officials of the judiciary category dismissed for political or racial motives.

40. R.Decree-Law No. 186 of 4 June 1944.
Abrogating the prohibition for women to teach certain subjects and to assume certain executive positions of the secondary institutions of learning.

41. Legislative Decree of the Lieutenant General No. 190 of 10 August 1944.
Modifying R.Decree-Laws No. 9 of 6 January 1944 and 101 of 12 April 1944 on reinstatement in service of personnel formerly dismissed for political reasons.

42. Decree of the High Commissariat for Sanctions against Fascism of 8 September 1944.
Forfeiture of the profits derived from the regime.



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43. Legislative Decree of the Lieutenant General No.195 of 10 August 1944.
Rectification of civil status documents relating to persons affected by racial laws.

44. Legislative Decree of the Lieutenant General No. 198 of 13 Sept 1944.
Rules relating to composition and functioning of the High Court of Justice constituted by Art.2 of the legislative decree of the Lieutenant General No. 159 of 27 July 1944 and other procedural rules.

45. Legislative Decree of the Lieutenant General No. 206 of 24 August 1944.
Appointments to positions formerly made upon designation of the suppressed fascist party.

46. Legislative Decree of the Lieutenant General No. 207 of 6 Sept 1944.
Appointment of Commissioners Extraordinary for administrations of publishing concerns which supported fascists and nazis during the war and particularly after the 8 Sept 1943.

47. Decree of the High Commissariat for Sanctions against fascism of 12 Sept 1944.
Modifying the decree of 8 Sept 1944 in forfeiture of profits derived from the fascist regime.

48. Decree of the Lieutenant General No. 209 of 20 July 1944.
Provisions for readmission to the profession of notaries affected by racial provisions or dismissed from office for political reasons; modifications of the regulations concerning the national profession.

49. Legislative Decree of the Lieutenant General No. 224 of 10 August 1944.
Abolishing the death penalty on the Penal Code.

50. Legislative Decree of the Lieutenant General No. 229 of 5 Oct 1944.
Admitting the civil injured party to participation in the penal proceeding before the High Court of Justice.

51. Legislative of the Lieutenant General No. 238 of 30 Oct 1944.
Rules for organization of the High Commissariatship for sanctions against fascism.

52. Legislative Decree of the Lieutenant General No.247 of 28 Sept. 1944.
Compilation of electoral lists.

52 A. Legislative Decree of the Lieutenant General No. 249 of 5 Oct 44.
Adjustment of legislation in liberated territories.
( All laws of the fascist republican government and all sentences of tribunals created by such government are declared void; all measures taken to enforce said laws are equally void. Procedure is established for revision of judgments rendered and measures applied by ordinary governmenta organs during the rule of such government).

53. Legislative Decree of the Lieutenant General No. 252 of 5 Oct 1944.
Publishing and rendering effective R.Decree-Law No.26 of 20 January 44 cobtaining provisions for reinstatement of Italian citizens and foreigners formerly dclared or considered to be of Jewish race into their rights of property.

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General No. 199 of 27 July 1944 the other precedents rules.

45. Legislative Decree of the Lieutenant General No. 206 of 24 August 1944.
Appointments to positions formerly made upon designation of the suppressed fascist party.

46. Legislative Decree of the Lieutenant General No. 207 of 6 Sept 1944.
Appointment of Commissioners Extraordinary for administrations of publishing concerns which supported fascists and nazis during the war and particularly after the 8 Sept 1943.

47. Decree of the High Commissariat for Sanctions against Fascism of 18 Sept 1944.
Modifying the decree of 8 Sept 1944 in forfeiture of profits derived from the fascist regime.

48. Decree of the Lieutenant General No. 208 of 20 July 1944.
Provisions for readmission to the profession of notaries affected by racial provisions or dismissed from office for political reasons; modifications of the regulations concerning the national profession.

49. Legislative Decree of the Lieutenant General No. 224 of 10 August 1944.
Abolishing the death penalty on the Penal Code.

50. Legislative Decree of the Lieutenant General No. 229 of 5 Oct 1944.
Admitting the civil injured party to participation in the penal proceeding before the High Court of Justice.

51. Legislative of the Lieutenant General No. 238 of 30 Oct 1944.
Rules for organization of the High Commissariatship for sanctions against fascism.

52. Legislative Decree of the Lieutenant General No. 247 of 28 Sept. 1944.
Compilation of electoral lists.

52 A. Legislative Decree of the Lieutenant General No. 249 of 5 Oct 44.
Adjustment of legislation in liberated territories.
( All laws of the fascist republican government and all sentences of tribunals created by such government are declared void; all measures taken to enforce said laws are equally void. Procedure is established for revision of judgments rendered and measures applied by ordinary governmenta organs during the rule of such government).

53. Legislative Decree of the Lieutenant General No. 252 of 5 Oct 1944.
Publishing and rendering effective R. Decree-Law No. 26 of 20 January 44 cobtaining provisions for reinstatement of Italian citizens and foreigners formerly dclared or considered to be of Jewish race into their rihts of property.

54. Legislative Decree of the Lieutenant General No. 255 of 7 Sept 1944.
Reinstatement into service of University professors ( who refused to swear allegiance to the fascist regime).

55. Legislative Decree of the Lieutenant General No. 257 of 11 Oct 1944.
Rules for expediting the epuration proceedings and for retirement of civil and military state employees belonging to the first four grades of the state personnel classifications.



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56. Legislative Decree of the Lieutenant General No. 264 of 7 Sept 1944. Modifying the new prevailing regulations for Universities. (Election of rectors etc.).

57. Legislative Decree of the Lieutenant General No. 268 of 28 Sept 1944. Abrogating the Law No. 79 of 6 January 1931 on marriage of Italian diplomatic and consular personnel. (with aliens).

58. Legislative Decree of the Lieutenant General No.272 of 7 Sept 1944. New regulations for the Superior Council for public instructions.

59. Legislative Decree of the Lieutenant General No . 285 of 23 Oct 1944. Complementary and executive Decree No. 159 of 27 July 1944 which concerns the epuration of the administrations.

60. Legislative Decree of theLieutenant General No. 287 of 14 Sept.1944. Provisions relating to the reform of civil law. (Abrogating the "Carta del Lavoro", labour charter,certain references to corporate law in the Civil Code etc.).

61. Legislative Decree of the Lieutenant General No. 288 of 14 Sept.1944. Provisions relating to the reform of penal legislation. (Abolishes references to certain fascist institutions particularly in rules aiming at their penal protection; simplifies penal procedure).

62. Legislative Decree of the Lieutenant General No. 301 of 19 Oct 1944. Revision of careers of public employees. Readmission into service. ( Detailed rules for revision of promotions due to fascist influence and merits and reinstatement in proper grades and positions of employees dismissed or forced to resign for political or racial reasons.)

63. Legislative Decree of the Lieutenant General No. 302 of 23 Oct 1944. Revision of rolls of journalists.

64. Legislative Decree of the Lieutenant General No. 306 of 19 Oct 1944. Complementary rules for the provisions of L.Decree-law No. 25 of 20 January 1944 restoring civil and political rights to Italian citizens and aliens previously declared or considered of Jewish rade. (Detailed rules concerning rectification of civil status documents , marriages, readmission to schools, Armed Forces, free professions, abolishing certain penal provisions concerning Jews.)

65. Legislative Decree of the Lieutenant General No.308 of 14 Sept 1944. Procedure for readmission to service of military personnel of State Armed Forces holding a grade not superior to 5th formerly discharged for political or racial reasons.

66. Numerous decrees appointing Commissioners extraordinary to various organisations and concerns for various reasons.

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HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

Ref No : 13207/F

20 November 1944

SUBJECT: Report for the Trading with the Enemy Department.

TO : Director, Legal Sub-Commission. ✓

1. I attach hereto a copy of a letter (F.5/BM/CT/243) of 26 October, 1944, from the War Office.

2. The requested report for T.W.E.D. has been prepared and dispatched. I enclose a copy for your information and return. As you will note in para 5, the action of the Italian Government in respect of Fascist legislation lies outside the scope of Finance Sub-Commission, and I feel certain that T.W.E.D. would be grateful for an authoritative note from the Legal Sub-Commission, giving them a brief review of the position. We would appreciate receiving a copy of your reply to T.W.E.D.

A.P. Scratchley Smith
Coe

Joint Director,
Finance Sub-Commission.

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(37B)

The War Office,
London, S.W. 1.

Any further communication on this subject should be addressed to:-
The Under-Secretary of State,
The War Office, London, S.W. 1,
and the following number quoted.

26 October 1944

F.5./BM/OT/243.

By Air Mail

Memorandum for the Director of Property Control,
Property Control Sub-Commission,
Allied Control Commission, AFHQ, APO 394.

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This Office has for some time past been sending extracts of the Property Control sections of both the Monthly ACC Reports and the Finance Sub-Commission Monthly Reports to the Trading with the Enemy Department of the Board of Trade. A request has now been received from that Department for a comprehensive and up to date report (not necessarily long or elaborate) reviewing the action taken under those provisions of the Armistice which are of concern to T.W.E.D. A note is enclosed in which the various points arising are set out. Authoritative answers to these questions would be of great assistance here.

The object of asking for such a report is to elucidate the position so far as possible with regard to:

(1) The British property owners who have registered their property with us, and whose interests will have to be covered in the Peace Treaty,

(2) the possible resumption of trading and financial relations with Italy, which will eventually require a great deal of work in the Trading with the Enemy Department,

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(3) the obligations of H.M. Government under the Inter-Allied declaration against acts of dispossession and,

(4) planning for the Property Control elements of the Allied Control Commission in Germany, who will be faced with somewhat similar questions.

It is hoped, therefore, that will be prove possible to comply with this request for a report incorporating the information desired.

(sgd) J.P. Hampshire.

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ITALY

The Trading with the Enemy Department would be glad to learn what action has been taken, or is contemplated, under the Italian Armistice, to the extent indicated below:

1. Article 12 appears to place upon the Italian authorities the responsibility for maintenance and repair, to, inter alia, British property in Italy. Article 32 (C) says the Italian Government will take such steps as the United Nations may direct to safeguard the property of foreign states and nationals. What steps have been taken ? Is it clear that the expenses involved will be borne by the Italian Government ? (Article 33 (A)) provides for restitution and repatration).

2. Article 23 states, inter alia, that the Italian Government will take such measures as may be necessary for the control of banks and businesses in Italian territory and will comply with any instructions issued by the United Nations regarding these and similar matters. Article 28 (C) provides that all property in Italian territory belonging to any country against which any of the United Nations is carrying on hostilities or which is occupied by any such country shall be impounded and kept in custody pending further instructions. The following questions arise:- (1) What measures have been taken, and instructions issued, with regard to German, Japanese, Hungarian, Roumanian, Bulgarian, Finnish and Siamese banks, businesses and other property in Italy ? (2) Is it contemplated that such "enemy" property shall be controlled until decisions have been taken with regard to such questions as restitution of looted property (e.g. Dutch assets acquired by the Germans and deposited in Italy) and reparation (e.g. sale of the bona fide German assets in Italy for the benefit of the United Nations)? (3) What steps have been taken, or are contemplated, with regard to "occupied-enemy" property in Italy such as Dutch, French, Danish ?

3. Article 24 prohibits trading with the enemy except under authorisation. What decree has been published, what steps have been taken to enforce it and in what circumstances are authorisations issued ?

4. Article 30 says, inter alia, the Italian Government will comply with such directions as the United Nations may give for the control of Fascist funds. What directions have been given ?

5. Article 31 says, inter alia, that the Italian Government will comply with such directions as the Allied Commander-in-Chief may give for the repeal of Fascist legislation and the removal of any disabilities or prohibitions resulting therefrom. What directions have been given, or are contemplated ?

6. Article 33 (B) provides that information may be required about Italian external assets and that they shall be frozen. Have any steps been taken to require information and to provide against the unlawful disposal of such assets ?

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HEADQUARTERS ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

14 November 1944

1824/F

G.P. Hampshire Esq.
F.5 W.O.
London S.W.1

SECRET

My dear

1. I write with reference to your letter F.5/Fin/CT/243 of 25 October 1944, addressed to the Director of the Property Control Sub-Commission, HQ. AC.

2. As the Property Control Sub-Commission was recently made a Division of Finance Sub-Commission, I am replying to your letter, and I attach hereto the requested report for T.W.E.D.

3. I would not pretend that this report is comprehensive but I think it will provide T.W.E.D. with a useful framework of information and a guide to the phrasing of more precise and concrete questions, which it is needless to add, we shall cheerfully do our best to answer.

4. It has proved rather difficult to answer queries based upon the premise of complete implementation of the Armistice terms. For reasons of which you are well aware, AC has been unable to make direct demands for obedience to, and fulfillment of, such terms. We have had rather to proceed by discussion and agreement, which has inevitably resulted in progress both slow and incomplete. I should be grateful if this background could be imparted to T.W.E.D. when you send them the report, as it will cause some of our answers to be read in a different light.

(Signed) A.J. GRANTHAM-SMITH

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

36A

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4024/2/L. /rlp.

2 November 1944.

SUBJECT : Loss of AC Funds.

TO : Finance S/C.

1. In reply to your 13203/F of 25 Oct 1944, no form of joint procedure can be evolved for the recovery of money from American and British officers in AC. These officers are still officers of their respective Armies and action against them must be taken in accordance with their respective Army regulations.

2. So far as British officers are concerned, the liability of an officer to pay for losses which have occurred through his fault is based on Army Act, Sec. 137 (4), from which it will be observed that such liability depends upon the concurrence of the Army Council.

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3. Where a loss occurs and the officer concerned recognizes his responsibility, he may, if he desires to do so, refund the sum in whole. If the appropriate authority (normally the CO) considers that the case does not call for any disciplinary action the matter is then closed.

4. If there is any doubt as to the facts or dispute as to liability, a Court of Inquiry must be convened. This court may be asked to express an opinion upon liability.

5. If the officer concerned is reluctant to refund the sum involved, the proceedings of the Court of Inquiry must be forwarded to the authority with power to deal with the case. This authority depends upon the amount of money involved and is prescribed according to the powers of write-off delegated by the War Office to ~~lower~~ commanders. For ease of reference see Appendix B to AMO 19/44, copy with Hq Comdt.

6. If the responsible authority refuses to write-off all or part of the loss, he may record the opinion that the officer should pay. It is, however, emphasized that no officer can be compelled, against his will, to make any payment except by the Army Council.

7. In the case of American officers the procedure is governed by AF 35-180 and 35-6640. The Regimental Commander must appoint a Board of Officers to investigate any loss. The Board reports its findings and recommendations to the CO.

8. The CO may either approve or disapprove the report, but in either

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case he forwards copies to (inter alios) the Comptroller General of the U.S. who, if he thinks fit, will issue the necessary order directing payment.

W. E. BEHRENS,
Colonel,
Deputy Chief Legal Advisor.

Attchd file herewith.

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35A

H E A D Q U A R T E R S
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

Tel.553 & 417

Ref : 13201/F

25 October 1944

SUBJECT: Loss of ACC/AMG Funds.

TO : Legal Sub-Commission.

1. Several cases have recently arisen in which ACC/AMG officers in possession of official funds have experienced loss or theft of such funds, or have otherwise had a shortage in their accounts.

2. The present procedure for considering applications for relief from loss of ACC/AMG funds is contained in Section V of Executive Memorandum No. 59, dated 17 May, 1944. Briefly, it provides for a Board of Survey, whose findings are transmitted to Finance Sub-Commission HQ for review.

3. It was intended that, if a Board of Survey found the officer concerned negligent in the safeguarding of public funds or if the Joint Directors, Finance Sub-Commission, as the reviewing authority did not agree with the finding of a Board of Survey, the ACC/AMG officer involved would be ordered to repay the appropriate sum from his personal funds.

4. However, it was later learned that British officers cannot be ordered to make restitution of funds except by the Army Council. At that time it was thought that American officers could be ordered by 2675 Regiment to repay losses. Consequently, no further Executive Memorandum on the subject was published, as it would have been undesirable to apply different regulations to officers working under identical conditions.

5. Doubt has now been cast upon the right of ACC to recover funds from American officers. A case has arisen in Foggia Province in which Major Henry P. Kucera, AUS, sequestered a sum of 50,000 lire. The money was later stolen from Major Kucera's desk. An unofficial opinion was expressed by Major C.M. Anderson, Legal Division, RAAC, that Major Kucera could not be held liable under Article of War 105. As may be seen from this Sub-Commission's letter to the Executive Officer (U.S.), copy attached, if this ruling is correct, it is of far-reaching importance and might destroy any possibility of holding American officers responsible for funds in their possession.

6. In view of these developments, it is imperative that a definitive procedure be established whereby funds lost or mishandled through negligence can be recovered from both British and American officers. It is desired that the Legal Sub-Commission prepare an approved procedure for the appointment and conduct of Boards of Survey, and review of their findings by the Joint Directors, Finance Sub-Commission, with particular attention to the rights and powers of ACC to order refunds. We should like a legal opinion on these points, as regards the position of both American and British officers.

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7. The attached file, containing details of two typical cases, is forwarded for information and should be returned to this Sub-Commission.

A.P. Brastow Smith
Col.

Joint Director,
Finance Sub-Commission.

LEGAL SUB-COMMISSION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CL RKS
26 OCT 1944

0868

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

35B

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394
Tel.Extns. 553 & 417

Ref : I320I/F 9 October 1944.

SUBJECT : Claim of Luigi Antonio Raccioppoli.

TO : Col. C. M. Parkin,
Executive Officer, U.S.,
HQ ACC.

I. Reference letter of 28 September on the above subject from Legal Adviser, G-5, AFHQ.

2. On the basis of the investigating officer's report this case would appear to be a particularly bad one in that the retention from Sig. Raccioppoli of Lire 50,000 "was without sound reason" and its subsequent theft was "due to the gross carelessness of Major Kucera". In these circumstances it seems hard to believe that no action can be taken against the responsible officer.

3. It will readily be appreciated that this decision is of farreaching importance to ACC in view of the number of American officers in ACC who handle public funds. If the unofficial opinion of Major Charles M. Anderson is to be accepted, it would appear that no action for recovery can be taken against any American officer who loses public funds entrusted to him, even though his gross negligence is proved. This would mean that no action could be taken against any ACC American sub-accountant who failed to account for public funds in his charge. We should be glad to have an official ruling as to whether or not this interpretation is correct.

4. In view of the importance to ACC of the principle involved this Sub-Commission feels that it would not be justified in accepting the unofficial opinion of Major Charles M. Anderson of RAAC and it is requested that the necessary official action be taken to obtain a ruling which will establish a precedent for other losses of a similar nature.

5. Arrangements are being made for the refund of the Lire 50,000 to Sig.Raccioppoli.

6. The relative documents are returned herewith. 71

(Signed) A.P. Grafftey Smith

Joint Director,
Finance Sub-Commission.

Encls:

HGC/adm.

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HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

344

ACC/ 4014/2/L.

ART/ap.
19 October 1944.

SUBJECT : Communal Contributions
for Judicial premises.

TO : H. E. The Minister of Justice.

1. In reply to Your Excellency's memorandum received on 15 Oct. 44, enquiry having been made of the Finance Sub-Commission, ACC, the following is stated to be the position with regard to the expenditure for the maintenance of judicial premises which should have been included in the budgets of certain communes.

2. No cognisance can be taken of old bills and it will be necessary to verify the situation of those communes which have not been paid contributions for the years 1941 and 1942 because of interruption in the postal and treasury services. To this end it will be necessary to furnish precise details of the communes in question.

3. Accordingly if Your Excellency will have this information compiled, it will be duly passed to the Finance Commission for appropriate action.

A. R. THACKRAH,
Lt. Colonel;
Italian Branch,
for Chief Legal Adviser.

0870

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

Phone 478410

Thru Min. of Finance
Phone 489091 Ext 421

4014/2

33A

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
Budget Sub-Section
APO 394

18 October 1944.

B/6

SUBJECT: Communal Budgets.

TO : Legal Sub-Commission.

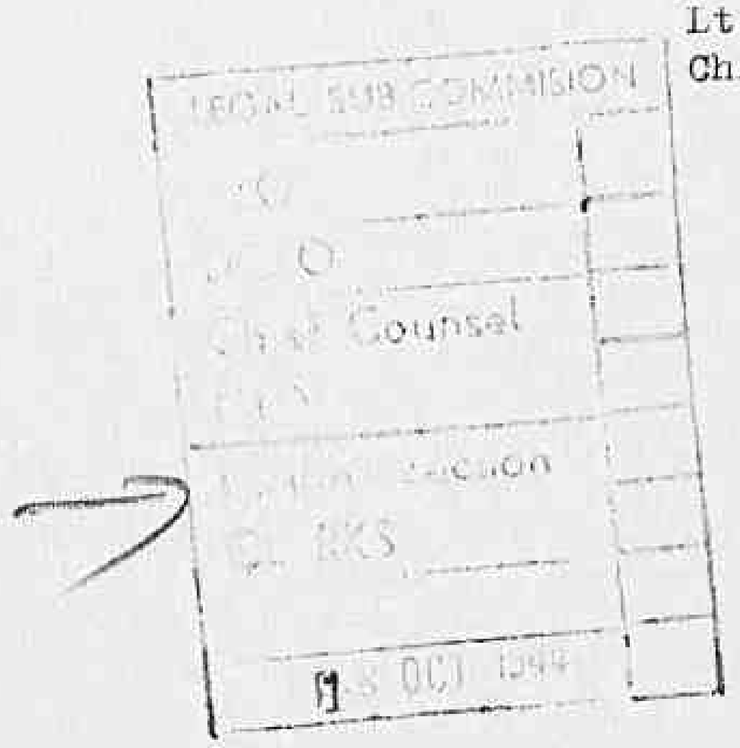
1. In reply to your ACC/4014/2/L of 16th instant, the expenditure for the maintenance of judicial premises will have been included in the budgets of communes. These budgets would have been approved in the normal manner and any deficits integrated either by direct grant or by authorised loans.

2. No cognisance can be taken of these old bills, and the statement of the Minister of Justice that many communes have not been paid contributions for the years 1941 and 1942 because of "interruption in the postal and treasury services" cannot be accepted without complete verification. Before any consideration can be given to this request, precise details must be furnished of the communes in question.

Audley H. F. Stephan

AUDLEY H. F. STEPHAN,
Lt. Col. F.A.,
Chief Budget Officer.

JRHH/t




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324

HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

ACC/4014/2/L. ART/mt.
16 Oct. 44.

SUBJECT: Communal Contributions for Judicial premises.

TO : Finance Sub-Commission.

1. The attached translation of a memorandum received from the Minister of Justice is self explanatory.

2. Please advise this Sub-Commission what steps, if any, can be taken to remedy the situation.

A.H. THACKRAH,
Lt. Colonel,
Italian Branch,
for Chief Legal Advisor.

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

157 11/44 32.B

MEMORANDUM FOR THE LEGAL SUB-COMMISSION

Law No. 392 of 24 April 1941 states that the expenses for maintenance of premises of judicial offices should be carried by the individual Communes, which in turn are entitled for this purpose to a fixed contribution by the State. Owing to the interruption of postal and treasury services there are many Communes which have not yet been paid the contributions for the years 1941, 1942 and 1943. The "Central Accounting Office" at the Ministry of Justice has repeatedly declared that it cannot issue orders for the payment of said contributions as the Allied Authorities have blocked all expenses relating to previous financial years.

Such situation is not only harmful to the Communes which are compelled to assume onerous debts as they cannot cash in the amounts to which they are entitled but it causes also serious prejudice to the judicial offices which for lack of financial means cannot supply the magistrates with absolute essentials.

For this reason it is necessary to authorize on the basis of the current budget chapter 44 the issue of orders for payment of all the contributions due to the Communes and not yet paid for the years 1941, 1942, and 1943.

15/1944 320

# PROMEMORIA PER LA SOTTOCOMMISSIONE LEGALE

E' da osservare in ordine alle sedi degli uffici giudiziari, alle quali per la legge 24 aprile 1941 n. 392 devono provvedere i Comuni, i quali hanno diritto alla corresponsione di un contributo fisso da parte dello Stato che, a causa della sospensione dei servizi postali e di tesoreria molti Comuni devono ancora avere i contributi per gli anni 1941, 1942, 1943. Senonchè la Ragioneria Centrale presso il Ministero di Grazia e Giustizia ripetutamente ha dichiarato che non poteva dare corso ai relativi mandati di pagamento perchè le autorità Alleate hanno bloccato tutte le spese riguardanti gli esercizi finanziari arretrati.

Tale situazione non solo danneggia i Comuni, che, non potendo riscuotere le somme ad essi dovute debbono contrarre debiti onerosi, ma reca anche grave pregiudizio agli uffici giudiziari, perchè i suddetti enti, non avendo i necessari mezzi finanziari, non forniscono alle magistrature quanto è ad esse assolutamente necessario.

Necessita pertanto che sia consentito di potere emettere sul capitolo 44 del bilancio in corso anche tutti i mandati di pagamento per i contributi dovuti ai Comuni e non pagati negli anni 1941, 1942, 1943, 1944.

Com Le

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

0874

Tel.409081
Ext.553

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

31A
SECRET
(Officer only)

Ref. : 13044/F

4 Sept 1944

SUBJECT : "A" Force Payments.

To : Regional Commissioner (for Finance Div.)
Southern, IV, V, VIII, IX, XI, XII
S.C.A.O. AMG 5 Army (for S.F.O.)
S.C.A.O. AMG 8 Army (for S.F.O.)

Copy to : G-5 (Financial Advisor) AFHQ.
Chief Accountant
Allied Screening Commission
A.F.A. HQ., Rome
Bari, Palermo (ref FAH/279, 31 July 44)
Naples, Forward

1. The letter from Allied Financial Agency, ACC, ref FAH/279 dated 10 March 1944, containing instructions on the above subject, is hereby cancelled. (Letter under reference was not sent to Regions VII, VIII, IX, XI & XII, A.F.A. Rome, Palermo, Forward and Allied Screening Commission).

2. An Allied Screening Commission has been formed for the purpose of investigating, screening and approving, disapproving or adjusting all claims presented by Italian civilians for assistance rendered to Allied Service Personnel, who escaped from or who were evading the enemy.

65

3. The procedure now to be adopted is as follows:-

(a) An Italian civilian, making a claim for payment, will be instructed to fill in the Claim form of the Allied Screening Commission and attach thereto the original documents and letters supporting the claim. A specimen claim form is attached.

(b) The number of the Region, name of the Province, and the date received will be written in the top right hand corner of the form.

(c) All claim forms, with original documents and letters attached, will be forwarded through the usual channels to the Finance Sub-Commission for Allied Screening Commission.

(d) When claims have been passed by the Screening Commission, receipt forms in duplicate, (specimens of which are attached) showing the amount to be paid to the claimant will be forwarded through Finance Sub-Commission to Region HQ. for onward transmission to the

Declassified E.O. 12356 Section 3.3/NND No. 785012

S.C.A.O. AMG 7 Army (for S.F.C.)
S.C.A.O. AMG 5 Army (for S.F.C.)
Copy to : G-5 (Financial Advisor) AFHQ.
Chief Accountant
Allied Screening Commission
A.F.A. HQ., Rome
Bari, Palermo (ref FAH/279, 31 July 44)
Naples, Forward

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(d) When claims have been passed by the Screening Commission, receipt forms in duplicate, (specimens of which are attached) showing the amount to be paid to the claimant will be forwarded through Finance Sub-Commission to Region HQ. for onward transmission to Provinces when necessary.

(e) The claimant will be paid the amount stated on the receipt forms and will sign both the original and duplicate. Form /F3 will no longer be used for this purpose.

(f) The original receipt form will accompany the monthly Abstract of Receipts and Disbursements in support of the amounts paid to the claimant and the duplicate will be retained by the paying officer.

4. A supply of claim forms accompany this letter.

By Order of Captain ELLERY W. STONE, U.S.N.R.: A P Grafftey-Smith
Joint Director,
Finance Sub-Commission

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

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HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & M.G. Section
APO 394

Ref/253/CA. 4 Sept. 1944.

EXECUTIVE MEMORANDUM ) (Revised)
: Cancelling Executive Memorandum No.10 of 12 Feb 44.
NUMBER 10 )

INSTRUCTIONS TO FINANCE OFFICERS IN REGIONS TRANSFERRED TO THE ITALIAN GOVERNMENT

1. (a) The instrument of surrender, between the Italian Government and the United Nations reserves very broad authority to enable the Finance Sub-Commission to carry out its functions.

(b) Even after the Italian Government takes over legal responsibility for new areas, it may not be able at that time to function effectively throughout such areas. Consequently, it may be necessary for Finance Sub-Commission personnel in the field as well as at Headquarters to perform activities in the same manner as they have been performing them under Allied Military Government conditions. Gradually, as the Italian government can more effectively administer the area, certain of the functions performed by financial personnel of Allied Military Government will be performed by the Italian Government.

(c) Further instructions will be issued from time to time indicating the changes in procedures to be followed, as a result of arrangements worked out between Headquarters of the Finance Sub-Commission and the Italian Ministries of Finance and Treasury.

2. Allied Financial Agency

The functions of Allied Financial Agency in Allied Military Government territory will remain unchanged from those of Allied Military Financial Agency. In Italian Government territory, Allied Financial Agency will continue existing procedures in furnishing funds to Allied military formations and for the administrative expenses of the Allied Control Commission, for supplying funds to the Sub-Commissions of the Commission and in receiving the proceeds of sales of Allied Control Commission imports sold locally. In Italian Government territory, the Italian Government is expected to finance local and State deficits and prior approval of the Joint Directors of Finance Sub-Commission must be obtained for any advance of ACC funds which would constitute an exception to this rule. It is expected that at some future date, steps will be taken to withdraw from circulation yellow seal currency and British Military Authority notes.

3. Budgets, Revenue and Expenditure Control

(a) When territory is transferred from Allied Military Government to Italian Government jurisdiction, the change is facilitated by the existence of approved budgets on the SB or LGB forms for all State and parastatal offices, provinces and communes. As AMG budget procedure was modelled on the Italian system no break in the continuity of control will occur, and as new provinces are turned over to the Italian Government the information will be incorporated into the Italian Government budget in force for the area. From the date of the transfer of territory no cash advances or authorizations of credit of any kind may be made by Finance Officers in the field. All financing of State and local government fun-

Exec. Memo #10

Declassified E.O. 12356 Section 3.3/NND No. 765016

NUMBER 10 )

## INSTRUCTIONS TO FINANCE OFFICERS IN REGIONS TRANSFERRED TO THE ITALIAN GOVERNMENT

1. (a) The instrument of surrender, between the Italian Government and the United Nations reserves very broad authority to enable the Finance Sub-Commission to carry out its functions.

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64

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(b) Budgets have been prepared and are in operation for all divisions of the State Government for the current financial year (1st July, 1944 to 30th June, 1945),

Exec. Mem. # 10

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and these budgets will be adjusted from time to time as new areas are brought under Italian jurisdiction. Control over expenditures has been strengthened by the re-establishment of the Corte dei Conti, which maintains close liaison with, and regularly reports all its operations to, the Finance Sub-Commission. Each Italian Ministry is required to report detailed figures of expenditures authorized and disbursements made. Verification of these figures is obtained from the monthly returns from the Treasury section of the Bank of Italy and the Ufficio di Collegamento. The budgets of communes and provinces cover the current calendar year, and with the re-establishment of the Central Commission for Local Finance, the proper normal Italian controls are in operation. General control over all local government expenditures is obtained through periodic reports from the Ministeries of Treasury and Interior.

(c) Finance Sub-Commission Headquarters will review the material submitted to it by the Italian Government. Headquarters in certain instances may ask Finance Officers in the field to provide additional statistics and to check certain parts of such data, or otherwise to investigate governmental expenditure and revenue problems in the areas to which they are assigned.

(d) In view of the inflationary situation that exists and the need for reducing the deficit in Italian State and local budgets, it is the function of the Finance Sub-Commission and Finance Officers in the field to study the governmental expenditures and revenue situation constantly with a view to ascertaining:-

(i) What expenditure can be reduced or eliminated;
(ii) What changes in existing budgetary control should be made by Italian State or local government;
(iii) What changes should be made in tax laws and revenue administration.

4. Customs

(a) Italian customs activity will be resumed in all areas not specifically reserved to Allied Naval or military operations, and to the latter as and when they are released. The Finance Officers will maintain liaison between Army and Navy operations Officers and the Italian Customs service to the end that a continuous customs barrier may be maintained on the perimeter of reserved areas.

(b) Close contact with the principal Italian Customs Officer of the Region will be maintained.

(c) Failure of personnel of the R. Guardia di Finanza or of the Capitaneria di Porto properly to perform customs related functions should be immediately reported.

(d) The principal customs offices will be visited from time to time and a report submitted on any irregular or unusual features.

(e) The Italian Customs service will function in accordance with the existing Customs laws and regulations except as regards the levying and collection of Customs Import and Export duties and Licence Fees, which, with the exception of Petroleum, for which duty-inclusive retail prices have been fixed, are to be treated as temporarily suspended. A directive on this subject will shortly be issued.

(f) Internal taxes, e.g. the Imposte Fabbricazione (Manufacturing Taxes), are not suspended and remain chargeable on all importations for civilian use. The Imposte sull'Entrata is chargeable on all imports or export commercial transactions subject thereto under existing Italian law.

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

(d) In view of the inflationary situation that exists and the need for reducing the deficit in Italian State and local budgets, it is the function of the Finance Sub-Commission and Finance Officers in the field to study the governmental expenditures and revenue situation constantly with a view to ascertaining:-

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5. Financial Institutions

(a) The function of supervising social and private insurance institutions, post office financial services, stock exchanges, banks, and all other financial and credit institutions is primarily the responsibility of the Italian Government. Finance officers in the field will give every assistance possible to aid the government supervisory agencies, including the Banca d'Italia, performing their tasks efficiently.

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(b) Finance officers will keep headquarters advised of important financial developments in their areas, will make suggestions and recommendations for the formulation of policy, and will call to the attention of headquarters any matters which should be discussed with the Italian central government.

(c) As impartial representatives in the field, Finance officers will perform a vital function in observing and reporting how the broad financial directives of the central government (anti-inflation program - prohibition of financing of speculative activity, credits to be made available to necessary productive enterprises, etc.) are applied in the provinces.

(d) The accounts and safe deposit boxes which have been blocked are to remain under such restrictions, subject to licensing through the appropriate Italian governmental channels.

(e) Information as to any additional persons or institutions to be blocked should be furnished to Headquarters, Finance Sub-Commission for transmittal to the Italian government for appropriate action.

(f) The administration by the Italian government of the blocking program will be diligently observed. Any violation of the general principle that the use of funds is to be withheld from dangerous fascist elements will be reported to Headquarters, Finance Sub-Commission, at once.

6. Foreign Exchange and Trading with the Enemy

The Italian Government will maintain a system of foreign exchange control and will control all trade communications with any area other than Italian areas under Allied Control. Violation of such Italian control or laxness in the enforcement of such controls will be reported by Finance Officers in the field to Headquarters in order that appropriate representations may be made to the Italian authorities.

7. Financial and Economic Intelligence

Finance Officers in the field will obtain and furnish to Headquarters all categories of financial and economic intelligence that will be of assistance to Headquarters in dealing with its varied functions. Headquarters will from time to time request Finance Officers in the field to make certain studies and obtain certain financial or economic information or intelligence.

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8. General

Finance Officers in the field will be the means for obtaining relevant data and information on subjects of interest to the Finance Sub-Commission, of checking to see that programmes desired by the Finance Sub-Commission and agreed to by the Italian authorities are carried out, and to report whether Italian personnel are properly discharging their functions in the field of finance or are unfit to carry on such activities. Headquarters Allied Control Commission will keep Finance Officers in the field generally informed of the programmes which it is working out with the Italian Government and will furnish from time to time general or specific directives covering things to be done by all or certain Field Finance Officers.

LEGAL SUB-COMMISION

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

Italian governmental channels.

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63

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LEGAL SUB-COMMISION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CLERKS

M. S. LUSH,
Brigadier,
Executive Commissioner.

DISTRIBUTION:

"C" Plus Group 2 List "A"

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

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Declassified E.O. 12356 Section 3.3/NND No. 735016

CC/HDW/la

4014/2

HEADQUARTERS
ALLIED CONTROL COMMISSION
PROPERTY CONTROL SUB-COMMISSION
APO 394
Tel.489081, Ext.565

16 August 1944

ACC/2090/CP

Subject: Transfer of funds of LUIGI PERIFANO (deceased )
Italian Subject in Eritrea.

To : Custodian of enemy property,
Asmara, Eritrea.

1. Enclosed herewith is a letter from the wife of Mr.Luigi Perifano (deceased), an Italian Subject of Eritrea. This letter was forwarded to this office for transmission to you by the Legal Sub-Commission ACC.

2. As the letter is self-explanatory, it is forwarded to you for such action as you may deem advisable.

Info → Chief Counsel
CAO
Legal Section

CHARLES CARROLL
Lt.Col., Ord.Dept
Acting Director

62

Encl: letter from Mrs. ~~Luigi~~ Perifano dated 9 August 44.

Copy: this letter dated 16 August 44 to Legal Sub-Commission ACC (Attn: Lt.Col. M.J. Groseman).
this letter dated 16 August 44 to Acting Regional Legal Officer, Region III.

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



HEADQUARTERS
ALLIED CONTROL COMMISSION
Legal Sub-Commission
APO 394

ACC/4014/2/L.

MJG/pa.
14 Aug 44.

SUBJECT : Transfer of funds from deceased Italian in Eritrea.

TO : Acting Regional Legal Officer, Region III .

1. Reference yours 12 August 44 ( L.2150 ).

2. Attached copy our letter to Property Control Sub-Commission is self explanatory.

3. Property Control believes with us that it should be the medium of transmittal.

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MARC J. GROSSMAN,
Lt.Colonel,
Chief Counsel,
for Acting Chief Legal Officer.

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

HEAD HARTERS
ALLIED CONTROL COMMISSION
Legal Sub-Commission
APO 394

27A

ACC/4OI1/2/I.

MJG/pa.
14 Aug 44.

SUBJECT : Transfer of funds from deceased Italian in Eritrea.

TO : Property Control Sub-Commission,(Maj.King).

1. Confirming conversations 1 August Lt.Col.Grossman-Major King, enclosed herewith application to Custodian of enemy property, Eritrea by widow of the deceased Luigi PERIFANO. This application was forwarded to us by Maj.G. .Bamlet, Acting Regional Legal Officer, Region III for transmittal to Eritrea.

2. It seemd more appropriate that the papers proceed through your Sub-Commission and this was agreed by Maj.King.

3. Will you therefore please forward the application accordingly, conducting such further correspondence as may be necessary directly with the Acting Regional Legal Officer, Region 3 .

MARC J. GROSSMAN,
Lt.Colonel,
for Acting Chief Legal Officer.

0885

Declassified E.O. 12356 Section 3.3/NND No. 7 1 5016

4014/2/L

(26A

HEADQUARTERS
REGION 2, ALLIED CONTROL COMMISSION
APO 394 U.S.Army

L-2150

12 August, 1944

Subject : Transfer of funds from deceased Italian in ERITREA.

To : CLO, Legal Sub Commission. ACC.

23A

1. Reference is to your letter ACC/4014/2/L of 11 July 44, and to this Headquarters letter, L-2150, of 24 July 44.

2. On the recommendation of the Finance Sub Commission I have obtained from PERIFANO's family a request addressed to the Custodian of Enemy Property, ERITREA, for the remittances. The Finance Sub Commission suggest this application might be transmitted as official mail by you.

3. The application is accordingly forwarded for onward trasmission.

For the Regional Commissioner.

G.A. BAILEY
Major, G.I.
Actg Reg Legal Officer

GAB/EM

Enc: Application ( in Italian and English ), d/d 9.8.44, from E.PERIFANO to Custodian of Enemy Property, ASMARA, ERITREA.

59

LEGAL SUB-COMMISSION
→CLO
DCLO
Chief Counsel
CLO
Italian Section
CLERKS

0886

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

(254)

HEADQUARTERS
ALLIED CONTROL COMMISSION
Legal Subcommission
APO 394

ES/ep
5 Aug 44

Tel.No.478525
ACC/4014/2/L

SUBJECT : Accident compensation for Italian employees.

TO : Finance Sub-Commission.

1. Whether the voluntary organizations referred to in your 13187/F of 3 Aug 44 come or not within the terms of MML amendment 12 paras 189 and following remains a question of fact and not of law.

2. If the Societies have been duly recognized and authorized under the provisions of Art/ 190 of MML and of the Red Cross Convention of Geneva then their personnel become subject to military law and no doubt Italian civilians employed by these organizations would be assimilated to those employed by Allied Forces and their insurance covered through the same channels.

G. G. HANNAFORD,
Lt. Colonel,
Officer i/c Italian Branch,
for Acting Chief Legal Officer.

58

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

LEGAL SUB-COMMISIO
CLO
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Chief Counsel
CJO
Italian
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24A

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394
Tel : 553 & 417

3 August 1944

FILE : 13187/F

SUBJECT : Accident compensation for Italian employees.

TO : Legal Sub-Commission

1. With reference to conversation Lt. Col. Hannaford - Major Osmon.

2. We have received an enquiry from the Council of Voluntary War Work as to their liability in respect of Italian civilians employed by them.

3. The bodies in membership with this organisation are:

Catholic Women's League
Church Army
Church of Scotland
Methodist and United Board Churches
Salvation Army
Toc H
Y.M.C.A.
Y.W.C.A.

4. By agreement with the Italian Government the insurance of Italian civilians employed by Allied Forces is covered by the Istituto Nazionale Infortuni in the same way as civilians employed by the State under Italian law.

5. In order to advise the CVWW as to the status of Italian civilians employed by them we would like your opinion as to whether these voluntary organisations come within the terms of MMI Ch. XIV paras 189, 190 and 191 (Voluntary Aid Societies).

6. If they do so then it would appear that they are entitled to the same treatment as other Italian Civilians employed by Allied Forces.

A.P. Greenhalgh

Colonel,
Joint Director
Finance Sub-Commission.

0888

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

21A

HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394.

26 July 1944.

ACC/4014/2/L.

SUBJECT : Transfer of funds from deceased Italian in ERITREA.

TO : Finance Sub-Commission.

1. Contents of yours 5 Jul 1944 reference 13025/F were transmitted to Regional Legal Officer, Region 3, who has replied as per enclosed copy.

2. May your response be made directly to the Acting Regional Legal Officer, Region 3, please.

56

MARC J. GROSSMAN.
Lieutenant-Colonel,
Chief Counsel,
for Acting Chief Legal Officer.

MJG/wcw.

0889

Declassified E.O. 12356 Section 3.3/NND No. 787016

(22A)

HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394.

25 July 1944.

ACC/4014/2/L.

SUBJECT : Funds of Enti Fascista di Assistenza.

TO : Finance Sub-Commission.

1. Reference attached letter R4LE/Reg/B/05 of 21 July 1944 from Region 4.

2. The Fascist Republican Government abolished the old Enti Communale Assistenza (local relief bodies) and replaced them by Enti Fascisti Assistenza.

3. One important consequence of this was that the funds for this body were now paid to the Fascist Party representative for disbursement instead of to the Prefetto as formerly.

4. Funds thus paid have now been frozen and this letter asks if such funds paid by the Republican Government to the Enti Fascisti can be unblocked and paid to the newly re-constructed Enti-Communale.

5. This appears to be a matter of important principle involving the whole question of the Italian Government's attitude to the legislation of the Republican Government as to whether or not they are going to reorganise any bodies it may have set up and how they want to treat the funds of this and similar bodies and associations. It seems to be a matter that can only be decided by agreement and consultation between A.C.C. and the Italian Government.

6. In the meantime pending any such decision could it not be possible for the procedure adopted up to date to be carried on i.e. the A.M.G. Finance Officer financing the Enti Communale as and when they are re-constituted and the funds of the Enti Fascisti remaining frozen to be held against a final accounting.

55.

J. MORE.
Captain,
for Acting Chief Legal Offr.

WGB/wow.

0890

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

Legal Sec. (21A) 6608

HEADQUARTERS
REGION 3, ALLIED CONTROL COMMISSION
APO 394, U.S. Army

L-2150

24 July 1944

SUBJECT: Transfer of funds from deceased Italian in ERITREA.

TO : CLO, Legal Sub-Commission, ACC. 23A

1. Reference is to your letter ACC/4014/2/L of 11 July 44.

2. The papers in this matter were passed to the Regional Finance Officer, Region 3, with a request that he would take the necessary steps to have remitted to the nine beneficiaries concerned the sum of 3000 lire per beneficiary per month as suggested by the Finance Sub-Commission.

3. The Regional Finance Officer has returned the papers with the suggestion that the matter be referred to a higher level as his office has no means of communicating with the Custodian of Enemy Property, ERITREA.

4. It is desired to obtain remittances for the beneficiaries, and accordingly it will be appreciated if you will take the matter up with the Finance Sub-Commission.

For the Regional Commissioner:

G.A. BARRET,
Major, G.L.,
Actg Reg.Legal Officer

GAB/mo

Copy to -
PLO Benevento (thru PO).

LEGAL SUB COMMISSION
CLO
DCLO
Chief Counsel
Opinion Section
CLERKS

HEADQUARTERS
25 JUI 1944
A. C. C.

54

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

4014/2

Legal Sub. Comm.
61
20A

HEADQUARTERS REGION IV
Allied Control Commission
APO 394

21 July 1944

TO : Chief Legal Officer, Legal Sub-Commission, A.C.C.

SUBJECT: Funds of Enti Fascista di Assistenza.

FILE NO: 44LE/Reg/B/C5.

1. I have received an inquiry from the Finance Division and the Welfare Section of the Public Health Division with regard to the above.

2. It appears that in the Cassa di Risparmio di Civitavecchia there are deposited certain funds to the credit of the Civitavecchia and Tolfa Enti Fascisti di Assistenza. At present these funds have been blocked.

3. According to my understanding, before the Armistice funds for relief were allotted by the Ministry of the Interior to the various provinces, and the allocation of these funds to the various Enti Communali Assistenza was in the hands of the Prefect. Since the Armistice the E.C.As. were renamed Enti Fascisti d' Assistenza, the allocation of funds was taken out of the hands of the Prefect, and funds were allotted by the Ministry to the the Party, whose officials were responsible for allocating them to the various Communal Enti Fascisti di Assistenza.

4. Since the occupation the Welfare Section of the Public Health Division has been engaged in reviving the previous organisation of the Enti Communali Assistenza. Provincial Prefect's Decrees approved by Provincial Commissioners, have been published in the terms set out in Executive Memorandum No. 58 of 13 May 1944. Then E.C.As. of course need money for emergency relief.

5. The question is now asked whether funds standing to the credit of Enti Fascisti di Assistenza (which, I gather, are in part at least, derived from the previous funds of the old E.C.As.) are available for use by the newly constituted E.C.As, and whether for this purpose they can be unblocked. 53

6. It appears to me that this is a question which should be settled at your level, as it involves the whole question of the validity of the legislative acts of the Fascist Republican Govern-

0892

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

ment during the post-armistice period. If the Republican Fascist legislation is allowed to stand, it appears to me that these Enti Fascisti di Assistenza created by such legislation are legally quite separate bodies from the Enti Communali Assistenza that we are now trying to revive, and that consequently the funds of the former cannot legally be disturbed in paying the expenses of the latter. If, on the other hand, it is intended to repeal the Republican Fascist legislation which created these Enti Fascisti di Assistenza, it appears to be that special provisions should be made for the funds standing to the credit of these bodies.

7. For the moment I am advising the Finance and Public Health Divisions that the funds of the Enti Fascisti di Assistenza should remain blocked for the time being, pending instructions from you.

8. In view of the urgent need which the new Enti Communali Assistenza have for funds, and as the problem is one which is likely to recur again and again in freshly occupied territory, may I please have your instructions as early as possible?

WORDatesigned

for Colonel,
Regional Legal Officer, Region IV.

Copy to Regional Finance Officer, Reg. 4.

LEGAL SUBCOMMISSION
CLO
DCLO
Chief Counsel
DJD
Italian Section
CC 895

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

HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

ACC/4014/2/L. 11 July 1944.

SUBJECT : Transfer of Funds of Deceased Italians from Eritrea.

TO : Regional Legal Officer (THRU: Regional Commissioner), Region III.

1. Reference 3/6044/L of Hq Region III AMG dated 1 Mar 44.

2. The above mentioned letter was referred to the Legal Sub-Commission which in turn referred the matter to the Finance Sub-Commission from which reply has just been received.

3. Enclosed herewith is a copy of a letter from the Finance Sub-Commission dated 5 July 44 as well as a copy of a letter of reference of this sub-commission dated 10 March 44, to Finance Sub-Commission, together with the papers which were originally submitted with the above mentioned letter of 1 March 44.

RICHARD H. WIMER,
Colonel, GSC,
Acting Chief Legal Officer.

Encls: Copies of Correspondence.

0894

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

8 JUL 1944

18A

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

Reference : 13025/F.

5 July 1944.

Subject : Transfer of Funds of Deceased Italians from Eritrea.

To : Legal Sub-Commission,
Rear Headquarters,
Allied Control Commission.

1. Reference your ACC/4014/2/L dated 10 March 1944.

2. In answer to para. 2

(a) We do not see in any way which the entire estate can be transferred to Italy at this time.

3. There is no reason why remittance of up to 5000 lire per month per individual can not be made to the beneficiaries in Italy. This can be done thru the remittance system using the Bank of England and Bank of Naples.

For Captain Ellery W. Stone, USNR.

A.P. Grabtree Smith

Colonel,
Joint Director,
Finance Sub-Commission.

Encls. Correspondence.

Copy to Regional Commissioner,
Region III.
" " AFA, HQ.

JHP/dmr

LEGAL SUB-COMMISION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CLERKS

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Declassified E.O. 12356 Section 3.3/NND No. 735016

RECEIVED
21/3/44
FINANCE SUB-COMMISSION

SEEN
A.P.G.S.
E.H.F.
C.A.M.
S.E.V.S.

18095/E

HEADQUARTERS,
ALLIED FINANCIAL AGENCY,
APO 394

FAH/175/779

Subject : Transfer of funds from Eritrea

To : G.F.C., Finance Sub-Commission, A.C.C. 20 March 1944

6

1. Ref. attached correspondence. Before replying to Legal Sub-Commission it is suggested that Political Section be asked to consider and advise on the general question of the desirability, or otherwise of re-establishing, at this stage, financial relations between the territory in question, and Italy.

2. Should it be considered desirable to do so, we are prepared to work out the mechanics for putting some form of remittance scheme into operation.

3. We enclose copies of all the correspondence for the convenience of the Political Section.

James H. Penick
J.H. PENICK,
Major,
Chief of AFA.

JAH/dmr

Mr. Penick -
As this is a matter
raised by Mr Pfisterer
British Mr Pfisterer
gratis. Should
Should during his
further need be done
from him or
Legal Sub. Commission -
23/3/44.

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

RECEIVED
14/3/44
FINANCE
CRIMINAL

CFO. Mayser 18095 F

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REAR HEADQUARTERS
ALLIED CONTROL COMMISSION.
LEGAL SUB-COMMISSION.
APO 394.

SIGN
APOS
ENF
CAN
SEVS.
Mr. Penick

10th March, 1944.

REFERENCE : ACC/4014/2/L.

SUBJECT : Transfer of funds of deceased Italians from Eritrea.

TO : Finance Section, A.C.C. SALERNO.

1. With reference to this mornings conversation Major Keyser - Lt.Comd. Lawler on the above subject, attached please find correspondence on the above subject with reference to the Estate of Perifano, Luigi, deceased late of Asmara, Eritrea.

2. Information is requested :-

(a) As to the possibility of the transfer of this estate or any part of it for the benefit of Perifano's destitute family here and

(b) If this is possible as to the steps that should be taken to effect it.

3. It is further requested that the attached correspondence be returned with your reply.

(SIGNED) Major,
for Chief Legal Officer.

/wcw.

HEADQUARTERS ALLIED CONTROL COMMISSION
13 MAY 1944

169

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

Legal

U-1321

17B

HEADQUARTERS
REGION 3, ALLIED MILITARY GOVERNMENT
APO 394, U.S. Army

JWC/mo
3/6044/L

1 March 1944

Subject: Estate of Perifano, Luigi, deceased, late of Asmara, Eritrea .

To : Chief Commissioner, Hq. AMG, A.C.M.F.

From : Regional Commissioner, Region 3, A.M.G.,

1. Reference to attached correspondence .

2. The above named died intestate at Asmara, Eritrea on 30 January 1942, leaving him surviving his widow, three sons and six daughters all presently residing in Benevento, Province of Benevento, Italy .

3. The estate of the deceased, consisting in part of lire 200.000 in currency, is under the control of the Custodian of Enemy Property, British Military Administration, Asmara, Eritrea .

4. The personal representative of the deceased, who holds the receipts of the Custodian for the assets of the estate, is Vessichelli, Ludovico, Via Pietro Sacconi No. 10, Asmara, Eritrea . 47

5. It is desired that the heirs be paid out their respective interests so far as possible .

6. This is a matter which cannot be dealt with at Regional level, involving, as it does, communication with another Administration.

(SIGNED) Charles Poletti
CHARLES POLETTI,
Lieutenant Colonel AUS
Regional Commissioner.

10898

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

(17c)

HEADQUARTERS
REGION 3, ALLIED MILITARY GOVERNMENT
LEGAL DIVISION
APO 394, U.S. Army

JWC/cm
3/6044/1.

26 February 1944.

SUBJECT: Luigi Perifano, deceased, of Asmara, Eritrea.

To : Regional Finance Officer, Region 3.

1. Reference to attached correspondence.

2. For your comment as to the desirability of obtaining the payment of all or part of the money of deceased to the family in Benevento, if such is possible.

3. Please return the file.

John W. Chapman

(SIGNED) JOHN W. CHAPMAN,
Lt. Col., J.A.G.D.,
Regional Chief Legal Officer.

46

I can see no objection but I doubt that it is possible to do anything at this time.

Lowell Rooks
Lt Col AGD

Encl: 2
Ainslie letter
Vessichelli letter.

0899

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

FEB 24 FEB

ALLIED MILITARY GOVERNMENT
PROVINCE OF BENEVENTO

Benevento, 24/2/1944

Subject : Luigi Perifano, deceased, of Asmara, Eritrea.

To : H.Q., Region 3, A.L.G.

1. Luigi Perifano, Italian restaurant proprietor of "Bar Excelsior" in Viale De Bono, Asmara, Eritrea, is reported to have died intestate in Asmara on 30 Jan. 1942. He leaves a family composed of his widow Pisani Ester, 3 sons and 6 daughters all living in Via Eric Mutarelli, Benevento. The family is in indigent circumstances.

2. It would appear that Perifano's estate is in the hands of the Custodian of Enemy Property, Military Administration , Eritrea, and that one Vessichelli Ludovico of Via Pietro Socconi No. 10, Asmara, holds the Custodian's receipts for the assets of the estate handed over by him.

3. It will be appreciated if contact is made with the Custodian of Enemy Property, Eritrea, with a view to having the heirs paid out in Italy. Enclosed is ~~copy~~ translation of a letter from Sig. Vessichelli dealing with the matter.

For The Provincial Commissioner

(SIGNED)

G.G.T.AINSLIE
Major R.A.R.
Provincial Legal Officer
Province of Benevento

0900

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

"Luigi Perifano died without leaving any power of attorney. Therefore money and unmouvable property are in the hands of Custodian of Enemy Property. Documents are in my possession, and nothing shall be lost. He left almost L.200.000 in currency and application for war damages is having its due course: the sum is the same. Death happened at Hospital"Regina Elena" for heart-sickness. The currency and his personal property was left at the hospital and later on delivered to C.E.P. I have a copy of the report signed by all the authorities....."

Vessichelli Ludovico

Via Pietro Secconi N.10, Asmara.

44

0901

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

Legal Sub-Comm 8' 16A

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

RECEIVED JUL 8 1944 WAR DEPT. D.C.

1300A/F

1 July 1944.

SUBJECT: Richiamati Payments by Istituto Nazionale Previdenza Sociale.

TO : Regional Finance Officer, Region III
" " " " IV
" " " " V
" " " " VIII
" " " " IX
" " " Rome Region
Senior Finance Officer, AMG 5 Army
" " " AMG 8 Army

1. In conformity with the enclosed Directive by the Acting Chief Commissioner, there has been prepared a provisional instruction to Istituto Nazionale della Previdenza Sociale. Copies in both English and Italian are enclosed. The English copies will be retained for your information and that of the Finance Officer in each province under your jurisdiction. The Italian copies, except one for the Regional file, will be delivered by the provincial Finance Officer to the provincial offices of Istituto Nazionale della Previdenza Sociale.

2. This instruction implements the policy laid down in the directive of the Acting Chief Commissioner. If questions arise regarding its proper application, they should be referred to this Headquarters. It is regarded as vital to the fullest possible cooperation of Italian military personnel with Allied forces, that dependents of members of Italian armed forces not cooperating with the enemy receive the benefits provided by law for them.

LEGAL SUB-COMMISSION
CLO
DCLO
Chief Counsel
CLO
Italian Section
CLERKS

For Captain Ellory W. Stone, U.S.N.R.

43

Colonel,
Joint Director,
Finance Sub-Commission.

For information only to:
Regional Finance Officer,
Region I
" II
" VI
" VII

0902

16B

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

4 July, 1944

SUBJECT: Instruction Concerning Payments to Dependents of Persons Called to Arms.

TO : Provincial Offices of Istituto Nazionale della Previdenza Sociale.

1. All further payments by the Institute with respect to dependents of men serving in Fascist Republican or German military service, or with respect to dependents of Italian workers in Germany for whom payment of family allowances was arranged under an agreement with the German Government, are suspended. It is not intended, however, to leave such dependents without the possibility of obtaining necessities of life. Therefore, no restrictions are placed on the public assistance which communes are authorized and expected to give to the needy, on the basis of their verified need. Accordingly, all families affected by the above suspension will be advised of their right to request, and if needy, to receive, communal public assistance.

2. Payments provided by law will be resumed immediately, retroactive to 31 March, 1944, for dependents of men whose last known status was that of a member of the Italian Armed Forces in liberated territory and whose families were deprived of further benefits by the Fascist Republican Government on 31 March, 1944. Such payments will cease upon termination of military service or upon verification of termination, where present status is unknown. Determination of the facts will be made as promptly as possible in all cases of this class, but meanwhile, benefit of the doubt will be given to the family.

3. Payments provided by law will continue in the cases of men of the regular Italian Armed Forces held as Allied prisoners of war and also in the cases of men of the regular Italian Armed Forces interned or imprisoned by the enemy. The latter cases will be examined individually on the basis of the best documentation available, and those who subsequently elected the option of joining the Fascist Republican or German armies will be excluded.

4. Payments provided by law will be made to dependents of all men now serving or who enter service of the regular Italian Armed Forces (including special corps legally considered part of such Forces and entitled to the same benefits). In the instance of men entering the regular Italian Armed Forces, who previously served in regularly constituted bands of patriots or partisans, the period of effective service in the latter may be included for the purpose of calculating payments due, provided it is documented and certified by competent military authorities.

5. In doubtful cases within any of the aforesaid classifications, the Institute may require interested parties to sign a declaration promising to refund, under penalty, any moneys received to which they are not entitled.

6. This directive is provisional and temporary in character and may be subsequently modified or supplemented as circumstances may require.

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

1. All further payments by the Institute with respect to dependents of men serving in Fascist Republican or German military service, or with respect to dependents of Italian workers in Germany for whom payment of family allowances was arranged under an agreement with the German Government, are suspended. It is not intended, however, to leave such dependents without the possibility of obtaining necessities of life. Therefore, no restrictions are placed on the public assistance which communes are authorized and expected to give to the needy, on the basis of their verified need. Accordingly, all families affected by the above suspension will be advised of their right to request, and if needy, to receive, communal public assistance.

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6. This directive is provisional and temporary in character and may be subsequently modified or supplemented as circumstances may require.

Colonel,
Joint Director,
Finance Sub-Commission.

Declassified E.O. 12356 Section 3.3/NND No. 785012

0904

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QUARTIERE GENERALE
COMMISSIONE ALLEATA DI CONTROLLO
APO 394

4 Luglio 1944

OGGETTO: Istruzione circa i pagamenti ai Dipendenti Richiamati alle Armi.

A : Le Sedi dell'Istituto Nazionale della Previdenza Sociale.

I. E' sospeso ogni ulteriore pagamento, da parte dell'Istituto, a favore delle persone a carico di coloro che prestano servizio nell'esercito fascista repubblicano o in quello tedesco, o a favore delle persone a carico di lavoratori italiani in Germania per le quali sia stata effettuata la corresponsione degli assegni familiari in seguito ad accordo col Governo tedesco. Non si vuole, tuttavia, togliere a queste persone le possibilita di sopperire alle necessita della vita. Pertanto, non viene posta alcuna restrizione all'assistenza pubblica, che puo e deve essere data ai bisognosi dai Comuni, nei casi di comprovata necessita. Percio, tutte le famiglie colpite dalla restrizione di cui sopra saranno informate del diritto che loro compete, di richiedere, e nel caso di bisogno di ricevere, la pubblica assistenza da parte del Comune.

II. Con decorrenza dal 31 Marzo 1944, e con effettuazione immediata, saranno nuovamente corrisposti i pagamenti previsti dalla legge a favore di coloro la cui ultima condizione conosciuta era quella di appartenente alle regie forze armate italiane in territorio liberato, e le cui famiglie furono private di ogni ulteriore pagamento il 31 Marzo 1944 dal Governo fascista repubblicano. Tali pagamenti avranno termine all'atto della cessazione del servizio militare, o, nel caso che non sia conosciuta la condizione attuale, all'atto della verifica della cessazione. Nel piu breve termine possibile, saranno effettuati accertamenti per tutti i casi di questa categoria; ma intanto, sussistendo il dubbio, le famiglie riceveranno i pagamenti.

III. Verranno continuati i pagamenti a favore delle famiglie degli appartenenti alle regie forze armate italiane internati o prigionieri del nemico. Questi ultimi casi saranno esaminati volta per volta in base alla migliore documentazione disponibile; e coloro che successivamente abbiano optato per l'esercito fascista o per quello tedesco saranno esclusi dai pagamenti.

41

IV. Saranno corrisposti tutti i pagamenti previsti dalla legge a favore delle persone a carico di tutti coloro che prestano servizio attualmente o che presteranno servizio nel Regio Esercito Italiano nel territorio liberato, inclusi i corpi speciali considerati legalmente facenti parte di tale esercito ed aventi diritto agli stessi benefici. Per coloro che abbiano prestato servizio in bande regolarmente costituite di patrioti o partigiani e che si arruolino nel Regio Esercito Italiano, il periodo di servizio in tali bande, purche documentato e certificato dalle competenti autorita militari, sara computato agli effetti del calcolo dei pagamenti dovuti.

V. Qualora esistano dei dubbi in casi che rientrani in una qualunque delle suddette categorie, l'Istituto puo richiedere alle parti interessate di firmare una dichiarazione con la quale si impegnino di rimborsare qualunque somma indebitamente percepita.

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

I. E' sospeso ogni ulteriore pagamento, da parte dell'Istituto, a favore delle persone a carico di coloro che prestano servizio nell'esercito fascista repubblicano o in quello tedesco, o a favore delle persone a carico di lavoratori italiani in Germania per le quali sia stata effettuata la corresponsione degli assegni familiari in seguito ad accordo col Governo tedesco. Non si vuole, tuttavia, togliere a queste persone le possibilita di sopperire alle necessita della vita. Pertanto, non viene posta alcuna restrizione all'assistenza pubblica, che puo e deve essere data ai bisognosi dai Comuni, nei casi di comprovata necessita. Percio, tutte le famiglie colpite dalla restrizione di cui sopra saranno informate del diritto che loro compete, di richiedere, e nel caso di bisogno di ricevere, la pubblica assistenza da parte del Comune.

II. Con decorrenza dal 31 Marzo 1944, e con effettuazione immediata, saranno nuovamente corrisposti i pagamenti previsti dalla legge a favore di coloro la cui ultima condizione conosciuta era quella di appartenente alle regie forze armate italiane in territorio liberato, e le cui famiglie furono private di ogni ulteriore pagamento il 31 Marzo 1944 dal Governo fascista repubblicano. Tali pagamenti avranno termine all'atto della cessazione del servizio militare, o, nel caso che non sia conosciuta la condizione attuale, all'atto della verifica della cessazione. Nel piu breve termine possibile, saranno effettuati accertamenti per tutti i casi di questa categoria; ma intanto, sussistendo il dubbio, le famiglie riceveranno i pagamenti.

III. Verranno continuati i pagamenti a favore delle famiglie degli appartenenti alle regie forze armate italiane internati o prigionieri del nemico. Questi ultimi casi saranno esaminati volta per volta in base alla migliore documentazione disponibile; e coloro che successivamente abbiano optato per l'esercito fascista o per quello tedesco saranno esclusi dai pagamenti.

IV. Saranno corrisposti tutti i pagamenti previsti dalla legge a favore delle persone a carico di tutti coloro che prestano servizio attualmente o che presteranno servizio nel Regio Esercito Italiano nel territorio liberato, inclusi i corpi speciali considerati legalmente facenti parte di tale esercito ed aventi diritto agli stessi benefici. Per coloro che abbiano prestato servizio in bande regolarmente costituite di patrioti o partigiani e che si arruolino nel Regio Esercito Italiano, il periodo di servizio in tali bande, purche documentato e certificato dalle competenti autorita militari, sara computato agli effetti del calcolo dei pagamenti dovuti.

V. Qualora esistano dei dubbi in casi che rientrani in una qualunque delle suddette categorie, l'Istituto puo richiedere alle parti interessate di firmare una dichiarazione con la quale si impegnino di rimborsare qualunque somma indebitamente percepita.

VI. La presente disposizione ha carattere provvisorio e temporaneo, e puo essere successivamente modificata o ampliata secondo le esigenze.

E. N. Toro-Embil

Colonnello,
Co-Direttore,
Sotto Commissione di Finanza.

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

Q 9 0 0 6

HEADQUARTERS
ALLIED CONTROL COMMISSION
APO 394

1 July 1944

SUBJECT: AMG Proclamation No. 4, "Closing of Financial Institutions and Establishment of Moratorium", dated 25 April, 1944.

TO : Regional Commissioner, Region III
" " " IV
" " Rome Region
" " Region V
" " " VIII
" " " IX
S.C.A.O. AMG 5 Army
" AMG 8 Army

For information to:
Regional Commissioner, Region I
" " " II
" " " VI
" " " VII

1. Reference is made to Article 1, Section 3, "Social Insurance and Welfare Institutions", in the above proclamation.

2. Effective at once, the general prohibition of "payment of family allowances to dependents of: (a) Persons engaged in military service; (b) unparoled prisoners of war; and (c) Italian workers in Germany or other enemy or enemy occupied territory" is rescinded, notwithstanding the terms of Article 1, Section 3, and lawful payments shall be made to such dependents, subject to the following provisions:

(a) All further benefit payments by Communes or by the Istituto Nazionale della Previdenza Sociale with respect to dependents of men serving in Fascist Republican or German military service, or with respect to Italian workers in enemy territory for whom payment of family allowances was arranged under an agreement with the German government, are prohibited.

(b) No restrictions are placed on the public assistance which communes are authorized and expected to give to the needy, on the basis of their verified needs, and nothing in sub-paragraph (a) above, shall be construed as preventing such public assistance.

(c) Benefit payments provided by law will be resumed immediately, retroactive to 31 March, 1944, for dependents of men whose last known status was that of a member of the Italian Armed Forces in liberated territory and whose families were deprived of further benefits by the Fascist Republican Government on 31 March, 1944.

(d) Benefit payments provided by law will be resumed or continued in the cases of men of the regular Italian Armed Forces held as Allied prisoners

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

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|---|---|---|
| " | " | IV |
| " | " | Rome Region |
| " | " | Region V |
| " | " | " VIII |
| " | " | " IX |
| S.C.A.O. | | AMG 5 Army |
| " | | AMG 8 Army |

For information to:

| | | |
|---|---|---|
| Regional Commissioner, | | Region I |
| " | " | " II |
| " | " | " VI |
| " | " | " VII |

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(c) Benefit payments provided by law will be resumed immediately, retroactive to 31 March, 1944, for dependents of men whose last known status was that of a member of the Italian Armed Forces in liberated territory and whose families were deprived of further benefits by the Fascist Republican Government on 31 March, 1944.

(d) Benefit payments provided by law will be resumed or continued in the cases of men of the regular Italian Armed Forces held as Allied prisoners of war and also in the cases of men of the regular Italian Armed Forces interned or imprisoned by the enemy, except those who subsequently elected the option of joining the Fascist Republican or German armies.

(e) Benefit payments provided by law will be made to dependents of all men who are now serving or who enter service of the regular Italian Armed Forces. In the instance of men entering the regular Italian Armed Forces, who previously served in regularly constituted bands of patriots cooperating with the Allies, the period of effective service in the latter may be included for the purpose of calculating payments due, provided it is documented and certified by competent military authorities.

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Declassified E.O. 12356 Section 3.3/NND No. 785046

3. For obvious reasons, it is desirable that the lifting of the general prohibition in Article 1, Section 3, of Proclamation No. 4 and the provisions of the present directive be publicized through available local channels.

E. W. Stone

ELLERY W. STONE,
CAPTAIN, U.S.N.R.,
ACTING CHIEF COMMISSIONER.

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

16E

QUARTIERE GENERALE
COMMISSIONE ALLEATA DI CONTROLLO
APO 394

4 Giulio 1944

OGGETTO: Proclama No. 4 del Governo Militare Alleato (Chiusura di Istituti Finanziari e dichiarazione di Moratoria - Addi 25/4/1944).

AL : Commissario Regionale
Regione III
" IV
" Roma
" V
" VIII
" IX
L'Ufficiale Senior degli Affari Civili
AMG, Quinta Armata
AMG, Ottava Armata
Per informazione a:
Commissario Regionale
Regione I
" II
" VI
" VII

---

1. E' fatto riferimento all'art. 1, Sez. 3, "Istituti di Assicurazione & Benessere Sociali" nel suddetto Proclama.

2. Con effettuazione immediata, il divieto generale di realizzare i "pagamenti degli assegni familiari a favore dei dipendenti (a) dalle persone che prestano servizio militare, (b) dai prigionieri di guerra non rilasciati sotto la loro parola di onore e (c) dai lavoratori Italiani in Germania o altro territorio nemico o occupato dal nemico" e annullato, nonostante le condizioni dell' art. 1 Sez. 3, ed i pagamenti prescritti dalla legge saranno fatti a detti dipendenti alle seguenti condizioni:

(a) E'sospeso ogni ulteriore pagamento, da parte dei Comuni e dell' Istituto Nazionale della Previdenza Sociale, a favore delle persone a carico di coloro che prestano servizio dell'esercito fascista repubblicano o in quello tedesco, o a favore delle persone a carico di lavoratori italiani in Germania, per le quali sia stata effettuata la corresponsione degli assegni familiari in seguito ad accordo col governo tedesco.

(b) Non viene posta alcuna restrizione all'assistenza pubblica, che puo e deve essere data ai bisognosi dai Comuni, nei casi di comprovata necessita, e niente nel sotto-capoverso (a), di cui sopra, deve essere inteso come un impedimento a tale assistenza pubblica.

(c) Con decorrenza dal 31 Marzo 1944, e con effettuazione immediata, saranno nuovamente corrisposti i pagamenti previsti dalla legge a favore di coloro la cui ultima condizione conosciuta era quella di appartenenti alle Regie Forze Armate Italiane in territorio liberato e le cui famiglie furono private di ogni ulteriore pagamento il 31 Marzo 1944 dal Governo fascista repubblicano.

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

" Roma
" V
" VIII
" IX
L'Ufficiale Senior degli Affari Civili
AMG, Quinta Armata
AMG, Ottava Armata
Per informazione a:
Commissario Regionale
Regione I
" II
" VI
" VII

---

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2. Con effettuazione immediata, il divieto generale di realizzare i "pagamenti degli assegni familiari a favore dei dipendenti (a) dalle persone che prestano servizio militare, (b) dai prigionieri di guerra non rilasciati sotto la loro parola di onore e (c) dai lavoratori Italiani in Germania o altro territorio nemico o occupato dal nemico" e annullato, nonostante le condizioni dell' art. 1 Sez. 3, ed i pagamenti prescritti dalla legge saranno fatti a detti dipendenti alle seguenti condizioni:

(a) E'sospeso ogni ulteriore pagamento, da parte dei Comuni o dell' Istituto Nazionale della Previdenza Sociale, a favore delle persone a carico di coloro che prestano servizio dell'esercito fascista repubblicano o in quello tedesco, o a favore delle persone a carico di lavoratori italiani in Germania, per le quali sia stata effettuata la corresponsione degli assegni familiari in seguito ad accordo col governo tedesco.

(b) Non viene posta alcuna restrizione all'assistenza pubblica, che puo e deve essere data ai bisognosi dai Comuni, nei casi di comprovata necessita, e niente nel sotto-capoverso (a), di cui sopra, deve essere inteso come un impedimento a tale assistenza pubblica.

(c) Con decorrenza dal 31 Marzo 1944, e con effettuazione immediata, saranno nuovamente corrisposti i pagamenti previsti dalla legge a favore di coloro la cui ultima condizione conosciuta era quella di appartenenti alle Regie Forze Armate Italiane in territorio liberato e le cui famiglie furono private di ogni ulteriore pagamento il 31 Marza 1944 dal Governo fascista repubblicano.

(d) Verranno nuovamente corrisposti o continuati i pagamenti a favore delle famiglie degli appartenenti alle Regie Forze Armate Italiane, internati o prigionieri del nemico, ad eccezione di coloro che successivamente abbiano optato per l'esercito fascista o per quello tedesco.

(e) Saranno corrisposti tutti i pagamenti previsti dalla legge a favore delle persone a carico di tutti coloro che prestano attualmente servizio nelle Regie Forze Armate Italiane. Per coloro che abbiano prestato servizio

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Declassified E.O. 12356 Section 3.3/NND No. 758016

in bande regolarmente costituite di patrioti o partigiani e che si arruolino nel Regio Esercito Italiano, il periodo di servizio in tali bande, purche documentato e certificato dalle competenti autorita militari, sara computato agli effetti del calcolo dei pagamenti dovuti.

3. E' desiderabile per ragioni ovvie che l'abrogazione del divieto generale nell'Art. 1, Sez. 3, del Proclama No. 4 ed i provvedimenti del presente Ordine siano inseriti nelle piu note pubblicazioni.

ELLERY W. STONE,
CAPTAIN, U.S.N.R.,
ACTING CHIEF COMMISSIONER.
(IL FUNZIONANTE COMMISSARIO CAPO).

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

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

REAR HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

ES/pa

(15A)

REFERENCE : ACC/4014/2/L. 29 Jun 44.

SUBJECT : R.N.Ness, Bari.

TO : Director Finance Sub-Commission.

1. Letter ~~Cirl~~er 815/330 Serial 27 dated 21 June 1944 from Naval Sub-Commission is passed to you for consideration and such action as you deem appropriate.

GERALD R. UPJOHN,
Colonel,
Chief Legal Officer.

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

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FSUM/151

NEAR HEADQUARTERS
ALLIED CONTROL COMMISSION
Finance Sub-Commission
A.F.H.Q. 534

25 June 1944

SUBJECT: The cost of Living for May 1944.

TO : Vice-President, Administrative Section.
Directors, Administrative Sub-Commissions.

The following is a reproduction from the Finance Sub-Commission Monthly Report for May 1944, page 29 para. D.

The cost of living in Naples reached its highest level yet attained in May. The reasons for the increase, in order of approximate importance were: only a very small ration of dried beans was distributed during the month; no olive oil was distributed during the month (a ration was issued early in June to make up for the failure to distribute in May); the black market prices of bread and pasta continued to rise, reaching 200 and 800 lire per kilo, respectively; the prices of fruits and vegetables rose some what.

The cost of living in lire per person per week for the city of Naples, comparable to earlier figures published in this report, was as follows:

| | | |
|---|---|---|
| April | 7 | 347 (revised) |
| | 15 | 317 (revised) |
| | 23 | 311 (revised) |
| | 30 | 314 (revised) |
| | 7 | 365 |
| | 15 | 403 |
| | 25 | 413 |
| | 30 | 404 |

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The revision in the April figures result from changing the substitution factor of rationed dried beans for black market potatoes in order to give proper weight to the greater calorie value of beans per unit weight.

J. J. LAWLER
Lt. Cmdr. USNR
Finance Sub-Commission

JJL/ef

4014/2 - Enter + file

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To LEGAL

HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & M.G.Section
APO 394

Ref/251/30/CA

21 June 1944.

EXECUTIVE MEMORANDUM )
:
NUMBER 64 )

ACCOUNTING REORGANISATION

I. It has been decided to centralize at ACC Headquarters all bookkeeping and the preparation of accounts for the Allied Financial Agency and for ACC/AMG revenue and expenditure, as soon as this is possible. However, NO change in the present Supply Accounting procedure is contemplated for the time being.

II. The foregoing reorganisation is expected to achieve simplification, better control over expenditure, uniformity of procedures and classification, concentration of records and vouchers at Headquarters, and reduction in the work and staff.

III. It is believed that better results will be obtained if the present ACC/AMG accounting organisation and procedures are allowed to function in forward areas and consequently no change will be made at present in Regions IV, V and VIII or as regards Sub-Accountants with AMG 5th. and 8th. Armies. Officers in these regions are, however, warned that the reorganisation will be extended to their areas at the earliest possible moment and plans should be made accordingly.

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IV. The accounts for all branches of the Allied Financial Agency for June 1944 will be prepared as heretofore, but beginning 1 July 1944 all branches will maintain only a record of cash and bank transactions and will report these transactions twice monthly to AFA Headquarters, where the ledger accounts will be maintained. Detailed instructions to Branch Managers are being issued by AFA Headquarters regarding the records to be maintained and reports and vouchers to be submitted.

V. The regional Statements of ACC/AMG Revenue and Expenditure for May 1944 will be prepared by all Regional Accountants from the Sub-Accountants' Reports for that month in the usual manner,

Declassified E.O. 12356 Section 3.3/NND No. 759016

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:
NUMBER 64 )

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II. The foregoing reorganisation is expected to achieve simplification, better control over expenditure, uniformity of procedures and classification, concentration of records and vouchers at Headquarters, and reduction in the work and staff.

III. It is believed that better results will be obtained if the present ACC/AMG accounting organisation and procedures are allowed to function in forward areas and consequently no changes will be made at present in Regions IV, V and VIII or as regards Sub-Accountants with AMG 5th. and 6th. Armies. Officers in these regions are, however, warned that the reorganisation will be extended to their areas at the earliest possible moment and plans should be made accordingly.

IV. The accounts for all branches of the Allied Financial Agency for June 1944 will be prepared as heretofore, but beginning 1 July 1944 all branches will maintain only a record of cash and bank transactions and will report these transactions twice monthly to AFA Headquarters, where the ledger accounts will be maintained. Detailed instructions to Branch Managers are being issued by AFA Headquarters regarding the records to be maintained and reports and vouchers to be submitted.

V. The Regional Statements of ACC/AMG Revenue and Expenditure for May 1944 will be prepared by all Regional Accountants from the Sub-Accountants' Reports for that month in the usual manner, but Reports of Sub-Accountants in Regions I, II, III, VI and VII for June 1944 and subsequent months will be dealt with at this Headquarters. The Regional Finance Officers of Regions I, II, III, VI and VII will accordingly instruct all Sub-Accountants in their Regions to forward their Monthly Reports of Receipts and Disbursements, with the usual supporting vouchers, to the R.F.O. These R.F.Os. will make such reviews of these Reports as they desire (but will NOT carry out any of the work formerly done by their Regional Accountants beyond requesting explanations

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of such items as appear to them to call for explanation) and will forward the Reports and vouchers as promptly as possible to the Chief Accountant at this Headquarters. Such Reports of Sub-Accountants for June 1944 as are received before the Regional Accountant leaves will be reviewed, classified and summarized on the spot and be brought to Headquarters by the R.A. ready for posting.

VI. The Chief Accountant will issue, in the near future, Sub-Accountants Instruction No. I, which will consolidate all accounting instructions pertaining to Sub-Accountants, Collectors of Revenue and Imprest Holders which were formerly contained in the Accounting Manual. Each Regional or Senior Finance Officer will be furnished with a supply of these instructions and it will be his duty to ensure that each and every Sub-Accountant, Collector of Revenue and Imprest Holder in his area is provided with a copy thereof and adheres thereto.

VII. Regional Finance Officers will also instruct all Sub-Accountants in their Regions to indicate clearly on all reports and vouchers the number of their Region as well as their official title (e.g. Finance Officer, Palermo Province, Region I). This information must also be provided to and repeated by AFA when deposits are made into AFA bank account or vouchers are approved for payment by AFA; this is of particular importance as regards collections from sales of supplies.

VIII. Orders will be issued during the early part of July 1944 instructing all AFA accountants and bookkeepers and all Regional Accountants and their staffs in Regions I, II and III to report to this Headquarters. On receipt of these orders the officers and EM/ORs concerned will proceed forthwith to this Headquarters, bringing with them all books, vouchers and accounting files; a reasonable supply of blank accounting forms will be left at each AFA branch and with the Regional Finance Officer and any surplus will be brought to Headquarters. In this connection, it is suggested that Regional Accountants should take advantage of the visit of any officer from their Regions to this Headquarters before the former leaves to send forward any vouchers, etc. not required for completion of the May 1944 accounts.

IX. Regional and Senior Finance Officers are requested to review the Sub-Accountancies in their areas and to eliminate any which are no longer essential. Better results will be obtained if receipts and disbursements of ACC/AMG funds are concentrated in the hands of a few officers who are fully informed as to their duties and responsibilities in handling public funds.

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

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

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



7. The Chief Accountant, Finance Sub-Commission, intends to appoint an officer on his staff to travel through the various Regions, advise Sub-Accountants and clear up queries on the spot. Regional Finance Officers who desire to have this officer visit Sub-Accountants in their Regions will address their requests to the Finance Sub-Commission, attention Chief Accountant.

M. S. LUSH,
Brigadier,
Executive Commissioner.

DISTRIBUTION:

| | |
|---|---|
| R.C's., Regions I - VIII and Rome, with copies to R.F.Os. and R.As. | (27) |
| S.C.A.C's., 5 and 8 Armies, with copies to S.F.Os. | ( 4) |
| Managers of AFA Branches | ( 5) |
| Economic Section (Including 8 for Finance Sub-Commission) | (12) |
| Administrative Section | ( 6) |

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LEGAL SUB-COMMISION
CLO
DCLO
Chief Counsel
CLO
Italian Section
CL PWS

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

ART/pa 12A

REAR HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

2 June 1944

ACC/4014/2/L.

SUBJECT : Liquidation of Fascist Party Finances.

TO : Finance Sub-Commission.
Economic Section, Hq. ACC. Naples.

1. Reference is made to your letter No.13052/F with enclosure from Regional Finance Officer, Region 6, returned herewith.

2. In reference to the Minister of Justice it is confirmed that the question is considered as being one for settlement by the appropriate Italian authorities, and the Minister has accordingly referred the matter to the Ministry of Interior, as being the department of State concerned.

A. R. THACKRAH,
Lt.Col,
for Chief Legal Officer.

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Enclosure : 1 letter.

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

Salerno 30 MAG. 1944

MINISTERO DI GRAZIA E GIUSTIZIA

Dir.Gen.Aff.Civ.e Not.
Ufficio I°
Prot. N. 21941

All'On.le Commissione
Alleata di Controllo
Sottocommissione Legale
S A L E R N O

Risposta al foglio del 26c.m.
Div. Sez. ACC/4014/2/L

Oggetto: Debiti del partito fascista.

In relazione alla nota soprarichiamata, si ha il pregio di comunicare che questo Ministero, conformemente all'avviso espresso da codesta On.le Commissione, ritiene che la materia dei debiti del partito fascista riguardi esclusivamente il Governo Italiano, e che di conseguenza, in pari data, ha interessato il Ministero degli Interni per i provvedimenti di sua competenza.

IL MINISTRO

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

ART/pa 104

AR HEADQUARTERS
ALLIED CONTROL COMMISSION
LEGAL SUB-COMMISSION
APO 394

26 May 1944

REFERENCE : ACC/4014/2/L.

SUBJECT : Debts of Fascist Party .

TO : H.E.The Minister of Pardon and Justice.

1. An enquiry has been received from A.C.C. authorities in Sardinia on the point as to the liability of the liquidator of the ex fascist Party for rent due to Provincial Authorities for occupation of premises, and which it was not possible to collect owing to the privileged position occupied by the P.N.F. organisations.

2. We venture to think that your Excellency will agree that this is entirely a matter for settlement by the Italian authorities, but should be glad to receive confirmation before replying hereon .

A. R. THACKRAH,
Major,
for Chief Legal Officer.

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

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T. J. WALKER
ALLIED CONTROL COMMISSION
BUCHAREST, ROUMANIA
APO 594

13052/8 24 May 1945

SUBJECT: Liquidation of Frozen Bank Finances.

TO: Legal Sub-Commission,
Headquarters (Rear)
Allied Control Commission.

Your views would be appreciated on attached letter
F/1101 dated 19 May 1945 received from ZTO Region VI.

LEGAL SUB COMMISSION
10
10
Chief Counsel
CJO
Italian - Section
CLERKS

for B.E.L. Timmons
Colonel, Major
Joint Director,
Finance Sub-Commission.

Discuss with State Dept
This is a matter of policy which
does not concern us. -JL

0923

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File

NEAR HEADQUARTERS
ALLIED CONTROL COMMISSION
Legal Subcommission
APO 394

ART/ap

8A

ACC/AG14/2/L.

19 May 1944.

SUBJECT : Tipografia MIGLIACCA
v. Unione Provinciale Commercianti.

TO : Finance Sub-Commission, HQ. ACC., Naples.

1. Following upon your request for action by this Sub-Commission, the Ministry of Justice now confirms that in reply to telegraphic instructions sent to the President of the Tribunale at Cosenza assurance has been received that the hearing of the above case has been postponed until 18 July next.

2. The judicial officials concerned were informed that an arrangement had been concluded between the Finance Sub-Commission and the Italian Minister of Finance in regard to the position of the Bank of Naples as liquidators.

3. Steps were taken by Major Thackrah of this Sub-Commission when passing through Cosenza on 14 May inst. to have Capt. Macpherson, acting Finance Officer in this district, informed of the action taken.

A. Thackrah

A. R. THACKRAH,
Major,
for Chief Legal Officer.

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7A

MINISTERO DI GRAZIA E GIUSTIZIA
GABINETTO

Prot.n. 190 Salerno, 17 maggio 1944.

OGGETTO: Causa tra Tipografia MIGLIAVACCA e l'Unione Provinciale Commercianti.

ALLA COMMISSIONE ALLEATA DI CONTROLLO
Sottocommissione Legale

S A L E R N O

Con riferimento alla nota di codesta Commissione in data 13 maggio 1944, comunico che il Presidente del Tribunale di Cosenza ha telegraficamente assicurato che la causa segnata in oggetto, pendente davanti la Pretura di quella città, è stata rinviata all'udienza del 18 luglio c.a.

IL CAPO DI GABINETTO

29

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Mod. ...

# MINISTERO DI GRAZIA E GIUSTIZIA

(1) Gabinetto

## TELEGRAMMA DI STATO

Veggansi le importanti avvertenze a tergo

28

Bollo dell'ufficio di accettazione

| INDICAZIONI d'urgenza | UFFICIO TELEGRAFICO di | Spedite 19 ore per circuito all'ufficio di Trasmittente | CIRCUITO sul quale si deve fare l'inoltro del telegramma |
|---|---|---|---|

| DESTINAZIONE | PROVENIENZA | NUM | Parole | Data della presentazione: Giorno e Mese | Ore e minuti | ORE | Indicazioni eventuali d'ufficiale |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

N. B. – Scrivere una sola parola per casella mai a tergo del modello, il telegramma deve essere scritto con chiarezza per modo che la lettura ne sia facile:

| | | | | | |
|---|---|---|---|---|---|
| Destinatario | PRESIDENTE | TRIBUNALE | | | |
| Destinazione | NAPOLI | | | | |
| Testo | 123 | | | | |
| | RAGGIUNTO | ACCORDO | TRA | COMMISSIONE | FINANZA |
| | ALLEATA | ED | MINISTERO | FINANZE | NELLA |
| | CAUSA | TRA | TIPOGRAFIA | MILITARE | ED |
| Spazio riservato alla dichiarazione di STATO CIFRA DI STATO e bollo del funzionario mittente | UNIONE | PROVINCIALE | COMMERCIANTI | PUNTO | PREGO |
| | PERTANTO | PROVVEDERE | SOSPENSIONE | CAUSA | VIRGOLA |
| | ANCHE | NEI | CONFRONTI | LIQUIDATORE | BANCO |
| | NAPOLI | VIRGOLA | INTERESSANDONE | PRETORE | QUALORA |
| | CAUSA | SIA | DI | SUA | COMPETENZA |
| di Stato | CAPO | GABINETTO | MINISTERO | GIUSTIZIA | ZEULI |

(1) Ufficio o funzionario autorizzato a spedire telegrammi di Stato. - Si raccomanda di non omettere questa indicazione.

N. B. – La firma dovrà esssere sempre seguita dall'indicazione del corpo od ufficio cui il firmatario appartiene

Bollo dell'ufficio di accettazione

## SCONTRINO

DI

RICEVUTA

da consegnare

al

MITTENTE

del

TELEGRAMMA

N. ...

di par. ...

per ...

ore ...

- Indicazioni eventuali:

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# AVVERTENZE

**Estratto dalle Norme speciali sulla corrispondenza telegrafica nell'interno del Regno**

*(Approvato con Regio Decreto numero 352 del 19 Maggio 1904)*

Art. 6 – In assenza del funzionario titolare per i telegrammi di Stato in franchigia potranno essere spediti dal sostituto, il quale dovrà firmare con le parole: Per il . . . qualifica del titolare.

Art. 7 – Nell'interno del Regno qualunque funzionario che gode di franchigia limitata, se riceve un telegramma di Stato in franchigia da una autorità con la quale normalmente non può corrispondere per telegrafo in esenzione di tassa è autorizzato a rispondere con un telegramma di Stato in franchigia, purchè presenti il telegramma domanda che gli è stato recapitato e da questi risulta manifesta la necessità di una risposta telegrafica.

Art. 10 – I telegrammi ammessi in franchigia da funzionari telegrafici art. 4 e 5 sono soggetti a sindacato, e debbono essere scritti, meno per quelli ammessi nella Colonia Eritrea, su moduli speciali: di forma, colore, dimensioni determinati dal ministero delle Poste e dei Telegrafi, e che ciascun Ministero si provvede direttamente dell'economato generale od altrimenti (1).

Questi telegrammi debbono sodisfare alle condizioni seguenti:

*a)* trattare esclusivamente gli affari di *servizio* relativi alle attribuzioni *ufficiali* del funzionario mittente non considerandosi come di Stato in franchigia i telegrammi di auguri, di felicitazioni, di condoglianze e simili (2).

*b)* essere compilati in termini concisi e senza prolissità non necessaria.

*c)* avere carattere d'importanza e d'urgenza tale che evidentemente ed assolutamente ne sia necessario l'invio per telegrafo;

*d)* portare la firma chiaramente leggibile dell'autorità mittente, autenticata col bollo d'ufficio dall'autorità stessa salvo alcuni casi speciali determinati dal Ministero delle Poste e dei Telegrafi;

*e)* portare in calce, nello spazio a ciò riservato, l'indicazione di *Stato* scritta e firmata dal mittente;

Quando il telegramma è compilato in cifre segrete la dichiarazione di cui al comma *e)* è surrogato dalla dichiarazione Cifra di Stato.

Questa dichiarazione potrà essere opposta con bollo, ma dovrà essere firmata dal mittente.

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(1) E' vietato agli uffici telegrafici di accettare telegrammi di stato in franchigia per l'interno della città, eccettuando il caso che contengono comunicazioni di misure sanitarie o che siano diretti a funzionari presso i quali installato un'ufficio telegrafico collocato con la rete governativa.

E' vietato ugualmente agli uffici di accettare telegrammi emessi da funzionari non autorizzati a spedire telegrammi di Stato in franchigia diretta a persone con le quali il mittente non può corrispondere in esenzione di tassa salvo che si tratti di risposte telegrafiche emesse nelle condizioni previste dall'art. 7

Le circolari telegrafiche di Stato devono essere presentate per l'accettazione all'ufficio telegrafico centrale della località in numero di copie uguale a quello dei circuiti su cui il deve essere fatto l'inoltro. L'Ufficio telegrafico accettante indica il numero delle copie necessarie per ogni specie di circolare.

(2) Non si considerano eziandio di Stato in franchigia i telegrammi che pur avendo relazione col servizio, sono emessi nell'interesse del mittente o di terze persone come domande di congedi, sussidi, di autorizzazione per trasporti feretri e di materiale pericoloso, domande di documenti, i certificati, gli atti civili simili, (a meno che per questi ultimi la domanda sia fatta nell'interesse della giustizia punitiva).

I telegrammi dichiarati dal Ministero delle Poste dei Telegrafi emessi in opposizione alle predette norme sono sottoposti a tassa come telegrammi privati. L'importo della tassa deve essere pagato dai mittenti agli uffici ai quali si presentarono i telegrammi.

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to release without further trial those who have been imprisoned for a long time and who have in fact already served in prison the length of sentence which they would have been likely to have received after trial. This method has been employed already in Regions I and II in isolated cases where jails were over-flowing.

6. I think I should point out that the situation is over-estimated. In the first place, no civil courts were set up in Sardinia until Major Balsiori's visit in April, but as a result of his arrangements they are now beginning to function.

7. I presided at Brigadier Hare at the last monthly meeting, when additional judges, but this figure will shortly be exceeded because the Italian Ministry has promoted temporarily eleven officers (young judges) to higher positions, thereby releasing eleven Pretori who can return to their seats in the smaller towns. Furthermore, I have this morning, as a result of considerable pressure brought to bear on the Minister at a meeting yesterday morning, now received the names of eight judges to come over to Sardinia in a few days and I am asking Brigadier Hare to provide a special aeroplane for that purpose. This increase to nineteen to the staff of the civil courts should greatly alleviate the position.

8. One of the great difficulties is the large number of soldiers and others who are awaiting trial before the Military Tribunal. Here in a very great shortage of judges here. I discussed this matter with General Trabucchi, the Procuratore Generale d'Italia who came over from Cagliari yesterday. If Major Balsiori and General Trabucchi could be sent at the earliest possible moment to Algiers to inspect the Prisoner of War Camps in North Africa I feel convinced that they will be able to find a number of prisoners there who could be repatriated to serve as members of the military tribunals. A preliminary list of twenty-four judges, thought to be imprisoned in North Africa, was submitted some time ago, but so far nothing has occurred. I should be grateful if you will take this up with the Chief Commissioner as a matter of urgency as I am sure that the provision of judges from North Africa will go a long way to cure the present position in Sardinia.

9. In conclusion, may I point out that if it were seriously proposed to proceed with the appointment of lay judge magistrates and to persuade the Government to adopt that procedure in unoccupied territory, such proposal would, I suggest, conflict with the directive (unfortunately I have no copy) from the CCS which, to the best of my recollection, lays down that no long term commitments are to be entered into without direction from higher authority.

GERALD K. HERRING,
Colonel,
Chief Legal Officer.

1 Incl.

4014/2

HEADQUARTERS
ALLIED CONTROL COMMISSION
Finance Sub-Commission
A.F.H.Q. 534

FSCR/122

12 May 1944

SUBJECT: Cost of Living Index.

TO : Vice-President, Mixed Section,
Director of Administrative Sub-Commission.

1. The Finance Sub-Commission has maintained a cost of living index since November 1943. The original indices in Sicily and Puglia are not exactly comparable to the index which has been maintained since January 1944 due to the change in geographical base and to an improvement in statistical base. In consequence only the figures from Finance Sub-Commission reports of January, February and March are presented below. When reference is made to figures from the earlier index, or to the Italian index, which was kept before the invasion, appropriate corrections have been made. April figures will be available in a few days and will be circulated.

2. Caution should be used in employing this index for any other than its original purpose. The index was devised to provide an indication of trends in food prices and cost of living. While adequate for that purpose, it may not be adequate for other purposes, such as providing an exact standard of cost of living which could be used as an exact yardstick for wage legislation.

A. Retail Prices and the Cost of Living to Jan. 31, 1944.

The collection of information on price movements was continued during the month. Sufficient returns on food prices have now been received from the provinces of southern Italy to provide an indication of current developments in food prices and the cost of living. These returns have been received in response to a request made last November by this Sub-Commission to each regional headquarters asking that they provide, for each of the provincial capitals in their regions, weekly reports on legal and black market prices of 12 commodities and an estimate of the quantities of each that were available at legal prices.

The data are as yet incomplete and not entirely reliable. For the period 30 November to 15 January, 175 reports were due, but only 81 have been received. Furthermore, on the reports received, over 25% of the price data requested is missing and information on quantities available is very sparse. The reliability of the data is open to question because of the usual difficulties of determining representative retail prices, especially under the black market conditions, because of numerous definition problems, and because the scarcity of data on quantities available at legal prices, makes it difficult to assess the relative importance of the legal and black market.

Sufficient data on bread and olive oil prices are available for 15 of the 26 provinces, on cheese for 12 provinces, on sugar and meat for 11 provinces, on potatoes and pasta for 10 provinces, and for milk and fish for 8 provinces.

1. Bread.

The price of bread is by far the most important factor in the cost of

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A. Retail Prices and the Cost of Living to Jan. 31, 1944.

The collection of information on price movements was continued during the month. Sufficient returns on food prices have now been received from the provinces of southern Italy to provide an indication of current developments in food prices and the cost of living. These returns have been received in response to a request made last November by this Sub-Commission to open regional headquarters asking that they provide, for each of the provincial capitals in their regions, weekly reports on legal and black market prices of 16 commodities and an estimate of the quantities of each that were available at legal prices.

The data are as yet incomplete and not entirely reliable. For the period 20 November to 15 January, 175 reports were due, but only 81 have been received. Furthermore, on the reports received, over 25% of the price data requested is missing and information on quantities available is very sparse. The reliability of the data is open to question because of the usual difficulties of determining representative retail prices, especially under the black market conditions, because of numerous definition problems, and because the scarcity of data on quantities available at legal prices, makes it difficult to assess the relative importance of the legal and black market.

Sufficient data on bread and olive oil prices are available for 18 of the 26 provinces, on cheese for 12 provinces, on sugar and meat for 11 provinces, on potatoes and pasta for 10 provinces, and for milk and fish for 8 provinces.

1. Bread.

The price of bread is by far the most important factor in the cost of living in this area. It is believed that in Naples expenditure on bread accounts for over 35% of food expenditures, while potatoes and olive oil account for about 20% and 15% respectively.

The price of black market bread in Naples was about 10 lire per kilo in January 1943. It rose to 25 lire in July, and then rose rapidly to 30, 80, 80, 110 and 140 lire in successive months from August 1943 to January 1944.

The difference in bread prices from province to province is very great. In December prices varied from 15 lire per kilo in Matera to 130 in Palermo. In the Italian heel and instep ruling prices were between 15 and 25, and in Sardinia about 20. In Sicily and across the straits in Reggio the price was



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from 50 to 80; and in Naples and Salerno 110 and 120 spectively.

In all of the provinces for which comparative data are available except Salerno, the price of bread rose sharply from December to January. In the heel and instep the rise averages 60% and was generally the same in each of the provinces of that area. In Trapani and Reggio the rise was 25%, and in Naples and Salerno 10 and minus 10 per cent. In general, provinces in which the price was lowest in December reported the greatest per cent increase from December to January. In January the price in the heel and instep varied from 30 to 65 lire; it was 68 and 75 in Reggio and Trapani, and 100 and 110 in Naples and Salerno.

Legal prices of bread also vary widely from province to province, and unlike black market prices, do not reflect differences in the difficulty of transportation. The lowest legal price is 2 lire in Matera, and the highest is 4 lire in its neighbor, Potenza. The most common price is 3.60. This is the price in Naples, in Sicily other than Ragusa, in Reggio and Nuoro. Cosenza has 2 legal prices: 3.60 for bread made from imported wheat and 2.30 from that made from local wheat.

Bread rations are 150 grams per person per day in most of the provinces. In Naples it is 120 grams and in Salerno 100, a circumstance that makes the much higher black market price in those two cities an even higher average price for any reasonable budget of bread consumption. (It was announced early in February that the bread ration was being increased to 200 grams throughout liberated Italy.)

2. Potatoes.

Under present conditions potatoes are the second most important item of food expenditure in Naples, although they are of much less importance in Sicily and Sardinia. The rise in potato prices has been even greater than that in bread prices. Indeed the rise has been so great in some provinces during the last weeks that potatoes are probably no longer considered a satisfactory substitute for bread.

In Naples the black market of potatoes was about 8 lire per kilo in January 1943. It fell subsequently, as the crop came in, to 5 lire in June and to 3 lire in August. Thereafter it rose to 5, 7, 17, 22, and 38 lire in the months from September 1943 to January 1944. Thus while the price of bread rose 160% from August to January, the price of potatoes rose 650%.

The price of potatoes in Salerno is about the same as in Naples. In December the price was 6 lire in Matera and about 10 lire in the other provinces of the heel and instep. In Catanzaro and Reggio in the toe the price was considerably higher. Recent reports, however, indicate a great rise in the provinces of the instep and the heel. By mid-January the price had reached 20 lire in Bari, 22 in Cosenza, and 41 in Salerno.

3. Olive Oil.

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Price developments in olive oil are quite different from those of other foods. In the areas where olive production is very small the price of olive oil has been very high for sometime and has risen only moderately. In Naples, for instance, the price was already 50 lire in January 1943. By September it had reached 120, and by January 1944, 200. The rise from August to January was only 65%, in contrast to 160% for bread and 650% for potatoes. In the other areas of low production, Cosenza, Potenza and Salerno, prices were 70, 90, and 170 lire in December and did not rise in January. However, in the areas of high production the heel and the extreme toe, the price was around 30 lire in December, and in each of the provinces of this area the

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price in Naples, in chiefly other than Ragusa, in Reggio and Nuoro. Cosenza has 2 legal prices: 3.60 for bread made from imported wheat and 2.30 from that made from local wheat.

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2. Potatoes.

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In Naples the black market of potatoes was about 3 lire per kilo in January 1943. It fell subsequently, as the crop came in, to 5 lire in June and to 3 lire in August. Thereafter it rose to 5, 7, 17, 28, and 38 lire in the months from September 1943 to January 1944. Thus while the price of bread rose 160% from August to January, the price of potatoes rose 650%.

The price of potatoes in Palermo is about the same as in Naples. In December the price was 8 lire in Matera and about 10 lire in the other provinces of the heel and instep. In Catanzaro and Reggio in the toe the price was considerably higher. Recent reports, however, indicate a great rise in the provinces of the instep and the heel. By mid-January the price had reached 27 lire in Brindisi, 28 in Cosenza, and 41 in Palermo.

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3. Olive Oil.

Price developments in olive oil are quite different from those of other foods. In the areas where olive production is very small the price of olive oil has been very high for sometime and has risen only moderately. In Naples, for instance, the price was already 80 lire in January 1943. By September it had reached 120, and by January 1944, 200. The rise from August to January was only 65%, in contrast to 160% for bread and 650% for potatoes. In the other areas of low production, Cosenza, Potenza and Palermo, prices were 70, 80, and 170 lire in December and did not rise in January. However, in the areas of high production the heel and the extreme toe, the price was around 60 lire in December, and in each of the provinces of this area the price rose sharply from December to January. The rise was over 100% in Bari, about 90% in Reggio, and about 55% in Teramo. Trapani, an area of high production, is an exception to these statements. The Trapani prices was high in December, 80 lire, and rose 50% in January.

Legal prices of olive oil varied in December from about 15 lire in Sardinia, Cosenza, and Potenza, to 35 lire in Sicily. In the Royal Provinces the price was about 30 lire in December and was raised to about 26 in January. In other provinces for which data are available there has been little change.

A ration of olive oil is distributed in each of the provinces from which reports have been received. In Naples the ration is ½ liter per person per month, but it has not been distributed every month.



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4. Pasta.

In Naples the black market price of pasta was 30 lire in January 1945 and 6 lire in July. By September it was 25 lire and then 100, 145 and 210 lire in the months from October to January 1944. The increase from September 1943 to January 1944 was 175%.

In the other provinces January prices were from 2 to 25 in the instep, from 40 to 50 in the heel, 100 in Trapani, and 110 in Naples. In Rome no pasta has been available even in the black market for several weeks. The increase of prices from December to January was over 70% in 4 of the 5 provinces for which data are available.

Legal price was [illegible] reported to be unobtainable. The ratio of legal prices to [illegible] of the Royal Provinces.

5. Meat, Fish and Cheese.

Naples black market prices of these commodities have increased as follows:

| | Dec. 1943 | July 1943 | Sept. 1943 | Jan. 1944 |
|---|---|---|---|---|
| | | ( in lire per kg.) | | |
| Meat | 30 | 50 | 100 | 270 |
| Fish | 14 | 25 | 140 | 140 |
| Cheese | 40 | 50 | 170 | 300 |

In Naples at present fish is about half and cheese about 2/3 of the price of meat. In most of the other provinces the price of fish is about equal to that of meat, and the price of cheese 2 and 2½ times as high. In the instep provinces, meat is approximately 80, fish 70, and cheese 150 to 180 lire. In the heel and toe, meat ranges from 100 to 120 lire, fish is about 100 lire and cheese from 180 to 275 lire.

With very few exceptions the reported data indicate a sharp increase in meat, fish, and cheese prices in all provinces from December to January, but there does not seem to be any particular pattern between the provinces nor any particular relationship between the increase for the three commodities.

6. Milk.

In Naples the black market price of milk is about 24 lire per liter. The same price is reported from Lecce and Taranto. Except Lecce the December price for these provinces. In Catania the price varies from 10 to 16 lire, representing from 0% to 30% over December.

24.

In the four Royal Provinces of Puglia the legal price is 10 lire, but no milk is reported to be available at this price. In Palermo the legal price is 12 and in Naples and the rest of Region it is 7 and 8 lire with small quantities available.

7. Sugar.

In Naples the black market price of sugar was 16 lire in January 1944. In July it was still 8, but thereafter it rose sharply to 40 in September and 240 in January 1944. The rise from September to January was 500%.

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[illegible] 20 lire, in the instep from

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5. Meat, Fish and Cheese.

Naples, black market prices of these commodities have increased as follows:

| | Jan. 1943 | July 1943 | Apr. 1944 | Jan. 1945 |
|---|---|---|---|---|
| | ( in lire per kg.) | | | |
| Meat | 50 | 80 | 250 | 270 |
| Fish | 14 | | 140 | 160 |
| Cheese | 90 | 65 | 270 | 300 |

In Naples at present fish is about half and cheese about 1/3 of the price of meat. In most of the other provinces the price of fish is about equal to that of meat, and the price of cheese 2 and 2½ times as high. In the instep provinces, meat is approximately 80, fish 70, and cheese 150 to 180 lire. In the heel and toe, meat ranges from 100 to 120 lire, fish is about 100 lire and cheese from 140 to 275 lire.

With very few exceptions the reported data indicate a sharp increase in meat, fish, and cheese prices in all provinces from December to January, but there does not seem to be any particular pattern between the provinces nor any particular relationship between the increase for the three commodities.

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In the four Royal Provinces of Puglia the legal price is 10 lire, but no milk is reported to be available at this price. In Salerno the legal price is 12 and in Naples and the rest of Region II it is 7 and 8 lire with small quantities available.

7. Sugar.

In Naples the black market price of sugar was 16 lire in January 1944. In July it was still 40, but thereafter it rose sharply to 80 in September and 240 in January 1944. The rise from September to January was 200%.

On the heel the price of sugar is from 100 to 150 lire, in the instep from 200 to 250 lire and in Salerno 300 lire.

Legal sugar prices are about 8 lire in most of the provinces, but 15 lire in Naples, Reggio, and Catania. In most places no sugar is available at legal prices.

8. The Cost of Living.

The prices used in the foregoing discussion have been combined into a composite picture for each province by calculating the cost of purchasing a budget of



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food, using legal pri. s to the extent that rations are available and black market prices for the remainder. The budget used was determined through personal interviews with 20 Naples working class families in January 1944. The budget (for one person for one week) contains 2.00 kilo of bread, 0.15 kilo of pasta, 1.50 kilo of potatoes, 0.25 liter of olive oil, 2.00 kilo of vegetables, 1.50 kilo of fruits, and very small quantities of meat, cheese, fish and milk.

The results indicate that the cost of living in Naples rose during the year from Jan. 1943 to June 1944 at about 9% per month. Thereafter, it rose very rapidly as follows:-

| | (lire per person per week) |
|---|---|
| July | 46 |
| August | 85 |
| September | 170 |
| October | 211 |
| November | 245 |
| December | 321 |
| January | 348 |

The results by provinces are approximately as follows:-

| | (lire per person per week) December 7 | January 7 |
|---|---|---|
| Isernia | 80 - 90 | 80 - 130 |
| Rieti | 70 - 110 | 100 - 160 |
| Barletta | 120 - 130 | no data |
| Bari | 100 - 150 | 140 - 180 |
| Sicily | 130 - 170 | 185 |
| Milan | 300 | 300 - 400 |

B. Prices and Cost of living developments in February, 1944.

1. Increase in bread ration.

The most important development in price and the cost of living during February was an increase in the bread ration to 300 grams per person per day, announced for all of occupied Italy beginning 7 February. Previously the ration was 125 grams in Naples and 150 grams in most of the other provinces. It is not yet known whether this ration is in fact being distributed in provinces other than Naples.

2. the Cost of Living.

In Naples the effect of the increase in the bread ration was to raise the weekly expenditure necessary for the purchase of 2 kilos of bread nearly 80%, from about 180 lire in the first week of February to about 80 lire after the increase. Increases in the prices of other foods over the January average have partially offset this gain, but the cost of purchasing the representative food budget for one person for one week ending 14 February. Comparable figures for other recent dates are as follows:

| | |
|---|---|
| Week of January - | 348 |
| week ending 30 January- | 388 |
| " " 7 February | 392 |
| " " 14 February | 382 |



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(lire per person per week)

| | |
|---|---|
| July | 48 |
| August | 88 |
| September | 120 |
| October | 111 |
| November | 98 |
| December | 101 |
| January | 98 |

The results by provinces are approximately as follows:-

| | (lire per person per week) | |
|---|---|---|
| | December 1 | January 1 |
| Bari | 60 - 80 | 80 - 120 |
| Foggia | 70 - 110 | 100 - 140 |
| Catanzaro | 100 - 110 | no data |
| Lecce | 100 - 150 | 140 - 160 |
| Sicily | 150 - 170 | 180 |
| Malta | 200 | 200 - 240 |

B. Price and Cost of living developments in February, 1944.

1. Increase in bread ration.

The most important development in price and the cost of living during February was an increase in the bread ration to 300 grams per person per day, announced for all of occupied Italy beginning 7 February. Previously the ration was 150 grams in Naples and 180 grams in rest of the other provinces. It is not yet known whether this ration is in fact being distributed in provinces other than Naples.

2. The Cost of Living.

In Naples the effect of the increase in the bread ration was to reduce the weekly expenditure necessary for the purchase of 2 kilos of bread nearly 50%, from about 150 lire in the first week of February to about 80 lire after the increase. Increases in the price of other foods over the January average have partially offset this gain, but the cost of purchasing the representative food budget for one person for one week ending 18 February. Comparable figures for other recent dates are as follows:

| | |
|---|---|
| Week of January | 340 |
| week ending 25 January- | 391 |
| " " 4 February | 369 |
| " " 11 February | 311 |
| " " 18 February | 304 |
| " " 25 February | 342 |

3. Bread prices.

The price of black market bread in Naples rose sharply during January and the first week of February, reaching 450 lire per kilo. After the increase in the ration the price fell to 320 lire on 15 February and rose again to 400 lire, the current price. Since the price has not declined appreciably it is probable that civilians have continued to spend the bulk of their income for black market bread in order to increase their total bread consumption.



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4. Other prices.

The Naples black market prices of potatoes, pasta, olive oil, and milk have been little changed during the month. Fruits, greens, fish, and cheese, however, have increased sharply. The increase in fish and cheese prices (about 50%) has brought the relationship between meat, fish, and cheese into line with the rest of liberated Italy.

5. The cost of living, March index.

During March the cost of living continued to rise in Naples but remained far short of the very high level reached at the end of January before the bread ration was increased from 150 to 200 grams per day. Figures comparable to those previously published, representing the cost of procuring a typical working class budget for one person for one week (defined in a above) are as follows:

| | | |
|---|---|---|
| Week ending 28 February | | 34: Lire |
| " " | 7 March | 360 " |
| " " | 14 " | 377 " |
| " " | 21 " | 340 " |

The black market price of bread rose from 140 lire at the end of February to about 160 lire, but the sharp increase in the price of olive oil from 200 to 280 lire per litre was responsible for the largest part of the increase that has occured in the cost of living. The price of meat also rose during the month. Partly off setting these factors was a decline in the price of fish, and a small distribution of American dried peas under the rationing programme in the week ending 28 March which, by making a certain part of the black market potato purchases unnecessary for that week, caused the cost of living to decline from 14 March to 21 March.

J. J. LANIER
Lt. Comdr. U.S.C.G.R.
Finance Sub-Commission



Declassified E.O. 12356 Section 3.3/NND No. 765018

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Legal

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HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & M.G. Section
APO 394

Ref/45/33/CA.

EXECUTIVE MEMORANDUM )
:
NUMBER 42 )

19 March 1944.

FINANCING OF OPERATIONS OR PROJECTS IN WHICH SUB-COMMISSIONS HAVE AN INTEREST

1. This memorandum will outline the procedure to be observed by all Sub-Commissions in the financing of operations or projects in which they have an interest.

2. In territory now under the control of the Italian Government (Regions I, II, VI and Salerno Province in Region III), the Finance Sub-Commission does not consider requests for funds for individual purposes. The Finance Sub-Commission exercises control over Italian Governmental expenditures through an examination of the Italian Government's consolidated budget covering all Governmental activities. Accordingly, the provision of finance for particular purposes should be discussed by the interested Sub-Commission with its opposite number in the Italian Government. When the Sub-Commission and Ministry concerned are in agreement, the Ministry will then arrange with the Minister of Finance for consideration of the item with a view to its being included in the Italian Government's consolidated budget.

3. In territory under Allied Military Government (Regions III, IV, V and the two Army areas) a Sub-Commission interested in a particular project involving expenditure of funds should, in conjunction with the appropriate Regional officials, consult with the Italian official or Governmental agency having jurisdiction over such work or activity in the Region. When it has been agreed that the proposed expenditure should be undertaken, it will be the responsibility of the appropriate Italian official to include such expenditure in the proper budget (State, provincial or communal). Control over the total volume of expenditure is obtained through examination of such budgets by Regional Finance Officers.

4. Nothing in this instruction shall be deemed to alter the procedure in effect in forward areas under control of AMG Fifth and Eight Armies, in those circumstances where direct AMG finance has to be provided.

M. S. LUSH
Brigadier,
Executive Commissioner

21

DISTRIBUTION 'C'

Less 38 - 46
Plus 1 copy to ea. Region 1 & Group 2

N O T E: The last Executive Memorandum generally issued was No. 33 dated

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

1. This memorandum will outline the [illegible] Sub-Commissions in the financing of operations or projects in which they have an interest.

2. In territory now under the control of the Italian Government (Regions I, II, VI and Salerno Province in Region III), the Finance Sub-Commission does not consider requests for funds for individual purposes. The Finance Sub-Commission exercises control over Italian Governmental expenditures through an examination of the Italian Government's consolidated budget covering all Governmental activities. Accordingly, the provision of finance for particular purposes should be discussed by the interested Sub-Commission with its opposite number in the Italian Government. When the Sub-Commission and Ministry concerned are in agreement, the Ministry will then arrange with the Minister of Finance for consideration of the item with a view to its being included in the Italian Government's consolidated budget.

3. In territory under Allied Military Government (Regions III, IV, V and the two Army areas) a Sub-Commission interested in a particular project involving expenditure of funds should, in conjunction with the appropriate Regional officials, consult with the Italian official or Governmental agency having jurisdiction over such work or activity in the Region. When it has been agreed that the proposed expenditure should be undertaken, it will be the responsibility of the appropriate Italian official to include such expenditure in the proper budget (State, provincial or communal). Control over the total volume of expenditure is obtained through examination of such budgets by Regional Finance Officers.

4. Nothing in this instruction shall be deemed to alter the procedure in effect in forward areas under control of AMG Fifth and Eight Armies, in those circumstances where direct AMG finance has to be provided.

H. S. LUSH
Brigadier,
Executive Commissioner

21

DISTRIBUTION 'C'

Less 38 - 46
Plus 1 copy to ea. Region 1 & Group 2

NOTE: The last Executive Memorandum generally issued was No. 33 dated 27 February 1944.

All Executive Memoranda will shortly be published in a book which is now in the press and which will include all missing numbers.

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

4A

GGH/[illegible]

HEADQUARTERS
ALLIED CONTROL COMMISSION
Legal Subcommission
APO 394

1 March 1944.

ACC/4011/2/L

SUBJECT: Opening of Safe Deposit Boxes.

TO : Chief Finance Officer, AFA.

1. Ref your letter 13052/F dated 28 Feb 44.

2. There exists no law or proclamation giving to AMG and ACC officials authority to examine the contents of safe deposit boxes in King's Italy.

3. It is understood from the Financial Subcommission (Col Cross) that the Finance Minister (Col. Jung) has sent telegraphic instructions to all banks not to proceed with the opening of any safe deposit box until further order.

-20

G. G. HANNAFORD, Major
Officer i/c Italian Section
for Chief Legal Officer.

0940

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

3A

[illegible]

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ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

26 February 1946.

13052/F

SUBJECT: Opening of Safe Deposit Boxes.

TO : Chief Legal Officer,
Headquarters, Allied Control Commission,
SAXONIA Detachment.

Reference attached copy of letter dated 26 February 1946, received from Chief of Allied Financial Agency.

It is requested that a ruling be supplied by you regarding the question raised in Para. 4 thereof.

ap

A. P. GRAFTEY-SMITH,
Colonel,
Acting Chief Finance Officer.

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Copy to: [illegible]

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

3B

COPY.

HEADQUARTERS
ALLIED FINANCIAL AGENCY

Memorandum to : Chief Finance Officer. 26 February 1944.

Subject: Opening of Safe Deposit Boxes.

1. Under Proclamation No. 5, (* Gen. Order No. 6, Art. 1 (c), G.A.I. No. 13, Para 5 and Letter to Bank Managers, Para 2) access was denied to all safe deposit boxes until an officer of A.M.G. could check the contents and block certain assets. The opening of the box being voluntary on the part of the owner has brought about a situation where the box holder who has no assets liable to blocking opens his box and those who have assets liable to blocking do not request the opening and checking. As control passes to the Italian government this allows an indeterminate amount of assets subject to blocking to pass freely through allied control.

2. The question has arisen as to whether there is any law or proclamation giving A.M.G. or A.C.C. authority to examine the contents of safe deposit boxes in the Kingdom provinces and block certain property therein. In Region II the practice has been to allow box owners access to their boxes without restriction. The only blocking has been of funds of Fascist organizations found in bank accounts and in certain Safe Deposit Boxes.

3. In the future to be effective the opening of Safe Deposit boxes must be compulsory and uniform in all regions.

4. The question of the legality of the blocking in the provinces of the Kingdom Italy should be submitted to the Legal Sub-section for a ruling and such request is made.

(Sgd) C. V. Clairmonte,
Lt. Colonel,
Chief of
Allied Financial Agency.

CVC/FI.

* See pages 47, 171, and 173 of AMGOT Plan, Proclamations and Instructions September 1943, and page 14 of Sicily Gazette No. 2, October 20 1943.

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

CONFIDENTIAL.

4014/2

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

24

13052/F

28 February 1944.

SUBJECT: Opening of Safe Deposit Boxes.

TO : Chief Legal Officer,
Headquarters, Allied Control Commission,
SALERNO Detachment.

Reference attached copy of letter dated 26 February 1944, received from Chief of Allied Financial Agency.

It is requested that a ruling be supplied by you regarding the question raised in Para. 4 thereof.

A. P. Grafftey-Smith

A. P. GRAFFTEY-SMITH,
Colonel,
Acting Chief Finance Officer.

RHA/rad

Copy to: Economic Section.
Administrative Section.

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0943

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

2B

COPY.

HEADQUARTERS
ALLIED FINANCIAL AGENCY

Memorandum to : Chief Finance Officer. 26 February 1944.

Subject: Opening of Safe Deposit Boxes.

1. Under Proclamation No. 5, (* Gen. Order No. 6, Art. 1 (c), G.A.I. No. 13, Para 5 and Letter to Bank Managers, Para 2) access was denied to all safe deposit boxes until an officer of A.M.G. could check the contents and block certain assets. The opening of the box being voluntary on the part of the owner has brought about a situation where the box holder who has no assets liable to blocking opens his box and those who have assets liable to blocking do not request the opening and checking. As control passes to the Italian government this allows an indeterminate amount of assets subject to blocking to pass freely through allied control.

2. The question has arisen as to whether there is any law or proclamation giving A.M.G. or A.C.C. authority to examine the contents of safe deposit boxes in the Kings Provinces and block certain property therein. In Region II the practice has been to allow box owners access to their boxes without restriction. The only blocking has been of funds of Fascist organizations found in bank accounts and in certain Safe Deposit Boxes.

3. In the future to be effective the opening of Safe Deposit boxes must be compulsory and uniform in all regions.

4. The question of the legality of the blocking in the provinces of the Kings Italy should be submitted to the legal Sub-section for a ruling and such request is made.

(Sgd) O. V. CLAIBORNE,
Lt. Colonel,
Chief of
Allied Financial Agency.

OVC/fi.

* See pages 47, 171, and 173 of AMGOT Plan, Proclamations and Instructions September 1943, and page 14 of Sicily Gazette No. 3, October 20 1943.

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0944

PROVISIONS ON CONTROL OF GOLD, SILVER FOREIGN EXCHANGE ETC.

1)- Regio Decreto 11/9/1919,n.1674. Proibisce agli Istituti ed ai cittadini italiani di contrarre prestiti e di assumere partecipazione finanziaria fuori del Regno senza il consenso preventivo del Ministro del Tesoro.

Omissis.

Nessuna operazione di prestito potrà essere fatta e nessuna partecipazione finanziaria potrà essere assunta fuori del Regno e delle Colonie italiane di diretto dominio da Istituto o da cittadini italiani senza il previo consenso,da dare caso per caso,del ministro del Tesoro con suo decreto (1).

2)- Decreto Ministeriale 26/5/1934. Norme che regolano le operazioni in cambi e divise.

Art. 1.

Nessuna operazione in cambi e divise potrà essere eseguita se non risponde a reali necessità dell'industria e del commercio ed ai bisogno di chi viaggia all'estero.
Tali necessità dovranno risultare da documentazione originale Potranno essere eseguite operazioni rispondenti a bisogni di persone residenti all'estero che hanno i loro beni nel Regno, nelle Colonie e nei Possedimenti.

Art. 4.

E vietato dalla data di pubblicazione del presente decreto a banche,banchieri,cambiavalute,società,ditte,enti e cittadini italiani residenti o domiciliati nel Regno,nelle Colonie e nei Possedimenti,di eseguire per conto proprio o di altri l'acquisto sui mercati esteri di titoli e valori, sia esteri che italiani emessi all'estero. .....

Art. 5.

E vietata l'esportazione,per qualsiasi motivo e sotto qualsiasi forma,di biglietti di banca,di assegni e di chèques pagabili in Italia,nelle Colonie,nei possedimenti e d'ogni sorta di titoli stilati in lire. .....
E consentito a coloro che devono recarsi all'estero di portare seco biglietti italiani di taglio non superiore a lire cento per somma che non ecceda complessivamente le Lit. duemila. .....

Art. 7.

Occorrerà l'autorizzazione del Ministro delle finanze (2):
a) per cedere crediti in lire a favore di banche e ditte residenti all'estero,anche se di nazionalità italiana;
b) per scontare cambiali in lire emesse da case estere a carico di ditte italiane,sia pure a copertura di operazioni di commercio;
c) per scontare cambiali in lire emesse da case estere sopra le proprie dipendenze e sopra i propri rappresentanti in Italia,nelle Colonie,nei Possedimenti, anche se girate da terzi;
d) per scontare qualsiasi altra cambiale che appaia come

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...ecreto del Ministro del Tesoro con suo decreto (1).

2)- Decreto Ministeriale 26/5/1934. Norme che regolano le operazioni in cambi e divise.

Art. 1.

Nessuna operazione in cambi e divise potrà essere eseguita se non risponde a reali necessità dell'industria e del commercio ed al bisogno di chi viaggia all'estero. Tali necessità dovranno risultare da documentazione criteriale Potranno essere eseguite operazioni rispondenti a bisogni di persone residenti all'estero che hanno i loro beni nel Regno, nelle Colonie e nei Possedimenti.

Art. 4.

E vietato dalla data di pubblicazione del presente decreto a banche,banchieri,cambiavalute,società,ditte,enti e cittadini italiani residenti o domiciliati nel Regno,nelle Colonie e nei Possedimenti,di eseguire per conto proprio o di altri l'acquisto sui mercati esteri di titoli e valori, sia esteri che italiani emessi all'estero. .....

Art. 5.

E vietata l'esportazione,per qualsiasi motivo e sotto qualsiasi forma,di biglietti di banca,di assegni e di chèques pagabili in Italia,nelle Colonie,nei possedimenti e di ogni sorta di titoli stillati in lire. .....
E consentito a coloro che devono recarsi all'estero di portare seco biglietti italiani di taglio non superiore a lire cento per somme che non eccedano complessivamente le Lit. duemila. .....

Art. 7.

Occorrerà l'autorizzazione del Ministro delle finanze (2):
a) per cedere crediti in lire a favore di banche e ditte residenti all'estero,anche se di nazionalità italiana;
b) per scontare cambiali in lire emesse da case estere a carico di ditte italiane,sia pure a copertura di operazioni di commercio;
c) per scontare cambiali in lire emesse da case estere sopra le proprie dipendenze e sopra i propri rappresentanti in Italia,nelle Colonie,nei Possedimenti, anche se girate da terzi;
d) per scontare qualsiasi altra cambiale che appaia come il probabile mezzo escogitato da ditte estere per procurarsi disponibilità in lire;
e) per scontare cambiali di ditte italiane,stilate in lire, a favore di ditte estere. .....

Art. 12.

La Banca d'Italia provvederà al controllo, presso le banche, banchieri,cambiavalute,enti e ditte delle operazioni in cambi effettuate e vigilerà sull'osservanza delle norme tutte contenute nel presente decreto segnalando al Ministero delle finanze le eventuali infrazioni agli effetti delle sanzioni di cui all'art. 14.

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3)- Regio decreto-legge 8/12/1934,n.1942, che reca provvedimenti concernenti la cessione delle divise e la dichiarazione del possesso di titoli all'estero.

Partially repealed by the law 27/11/1939 No.1890.

Art. 1.

Le banche,i banchieri,le ditte,le società e le persone giuridiche di qualsiasi natura,di nazionalità italiana e aventi sede nel Regno o nei Possedimenti,devranno offrire all'Istituto nazionale per i cambi con l'estero e,su richiesta,vendere e trasferire al medesimo,tutti i loro crediti verso l'estero,contro pagamento al cambio del giorno per i crediti liquidi ed a condizioni da fissarsi per i crediti non liquidi. .....
Agli enti,di cui al primo comma del presente articolo, è fatto anche obbligo di denunziare,entro 10 giorni dalla pubblicazione del presente decreto,all'Istituto nazionale per i cambi con l'estero, pel tramite della Banca d'Italia, i propri impegni verso l'estero.

Art. 3.

È fatto obbligo a tutti i cittadini italiani domiciliati nel Regno o nei Possedimenti,di dichiarare alla Banca d'Italia,i loro crediti verso banche e banchieri,enti commerciali e finanziari di qualsiasi natura,compagnie fiduciarie e similari, aventi sede fuori del Regno e dei Possedimenti. È parimenti fatto obbligo a tutti i cittadini italiani di dichiarare i titoli esteri ed i titoli italiani emessi all'estero da loro posseduti anche se depositati all'estero. .....

Art. 5.

Le banche,i banchieri,le ditte,le società e le persone giuridiche di qualsiasi natura,di nazionalità italiana, aventi sede nel Regno e nei Possedimenti,dovranno dichiarare alla Banca d'Italia i titoli esteri ed i titoli italiani emessi all'estero da essi posseduti anche se depositati all'estero. .....

4)- Decreto Ministeriale 8/12/1934, che reca norme integrative e regolamentari per l'applicazione del Regio decreto-legge 8 dicembre 1934,n.1942,sulla cessione delle divise e sulla dichiarazione del possesso di titoli emessi all'estero.

Repealed by the law 27/11/1939 No.1890.

Art. 1.

La società, le ditte e le persone giuridiche di cui all'art. 1 del Regio decreto-legge dell'8 dicembre 1934 n.1492 debbono entro il termine fissato, presentare alla Banca d'Italia in duplice esemplare una distinta dei loro crediti nei confronti dell'estero,indicando per ognuno di essi l'ente e il corrispondente debitore e le condizioni di esigibilità. .....

5)- Decreto Ministeriale 7/5/1935, Divieto di esportazione di argento anche monetato.

Partially repealed by

Art. 1.

Alle merci indicate nella tabella A ANNESSA AL REGIO

Declassified E.O. 12356 Section 3.3/NND No. 218016

Agli enti,di cui al primo comma del presente articolo, fatto anche obbligo di denunziare,entro 10 giorni dalla pubblicazione del presente decreto,all'Istituto nazionale per i cambi con l'estero, pel tramite della Banca d'Italia, i propri impegni verso l'estero.

Art. 3.

È fatto obbligo a tutti i cittadini italiani domiciliati nel Regno o nei Possedimenti,di dichiarare alla Banca d'Italia,i loro crediti verso banche e banchieri,enti commerciali e finanziari di qualsiasi natura,compagnie fiduciarie e similari, aventi sede fuori del Regno e dei Possedimenti. È parimenti fatto obbligo a tutti i cittadini italiani di dichiarare i titoli esteri ed i titoli italiani emessi all'estero da loro posseduti anche se depositati all'estero. .....

Art. 5.

Le banche,i banchieri,le ditte,le società e le persone giuridiche di qualsiasi natura,di nazionalità italiana, aventi sede nel Regno e nei Possedimenti,dovranno dichiarare alla Banca d'Italia i titoli esteri ed i titoli italiani emessi all'estero da essi posseduti anche se depositati all'estero. .....

4)- Decreto Ministeriale 8/12/1934, che reca norme interpretative e regolamentari per l'applicazione del Regio decreto-legge 8 dicembre 1934,n.1942,sulla cessione delle divise e sulla dichiarazione del possesso di titoli emessi all'estero.

Repealed by the law 27/11/1939 No.1990.

Art. 1.

La società, le ditte e le persone giuridiche di cui all'art. 1 del Regio decreto-legge dell'8 dicembre 1934 n.1692 debbono entro il termine fissato, presentare alla Banca d'Italia in duplice esemplare una distinta dei loro crediti nei confronti dell'estero,indicando per ognuno di essi l'ente o il corrispondente debitore e le condizioni di esigibilità. .....

5)- Decreto Ministeriale 7/5/1935, Divieto di esportazione di argento anche monetato.

Partially repealed by King's Decree-Law 5/9/1941 No.882 v.No.10.

Art. 1.

Alle merci indicate nella tabella b "MERCI DI VIETATA ESPORTAZIONE" annessa al R.decreto-legge 14.novembre 1926,n.1927 convertito nella legge 7 luglio 1927,n. 1495, sono aggiunte le seguenti:
ARGENTO in verghe,in pani,in polvere e in rottami.
ARGENTO in monete.

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6)- Regio decreto-legge 28 agosto 1935 n.1424, convertito nella legge 5 gennaio 1936 n.102 Crediti e titoli esteri. - Cessione obbligatoria dei crediti all'estero e cambio obbligatorio in buoni del Tesoro 5 % dei titoli esteri e dei titoli italiani emessi all'estero di proprietà di cittadini ed enti italiani.

Partially repealed by the law 27/11/1939 No.1880.

Art. 1.

È fatto obbligo ai cittadini italiani residenti nel Regno o nei possedimenti di cedere e trasferire all'Istituto nazionale per i cambi con l'estero, per conto e nell'interesse del Tesoro dello Stato, i crediti verso l'estero e i titoli da essi dichiarati agli effetti dell'art. 3 del Regio decreto-legge 8 dicembre 1934, n.1992, o dei quali essi o dei quali essi siano comunque in possesso.

Art. 6.

.....

Il regolamento avrà luogo in Buoni novennali del Tesoro italiano 5 % con godimento dal 1.settembre 1935, calcolati al loro valore nominale.

Il valore dei Buoni del Tesoro dati in corrispettivo dei titoli non quotati in Borsa, e quindi da realizzare sui mercati esteri, sarà aumentato degli interessi sulla cedola in corso dei Buoni stessi fino al giorno del regolamento.

.....

7)- Regio decreto-legge 14 novembre 1936, n.1935, convertito nella legge 26 marzo 1936 n. 689, che disciplina il commercio dell'oro.

Modification by King's Decree-Law 3/9/1941 No.882 v.No.10.

Art. 1.

A partire dalla data di pubblicazione del presente decreto è istituito il monopolio per gli acquisti all'estero dell'oro greggio in lingotti, in verghe, in pani, in polvere e in rottami. .....

Art. 2.

Il monopolio di cui all'articolo precedente è affidato all'Istituto nazionale per i cambi con l'estero, che lo esercita per conto del Tesoro dello Stato, d'intesa con la Sovraintendenza allo scambio delle valute. .....

Art. 4.

Tutti coloro che comunque esercitano nel Regno il commercio dell'oro, sia greggio che lavorato, sono obbligati a tenere per le operazioni relative al commercio stesso, un apposito registro soggetto alla disciplina di cui all'art. 23 del codice di commercio (2). .....

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Art. 6.

L'Istituto nazionale per i cambi con l'estero è autorizzato ad acquistare nel Regno, per conto del Tesoro dello Stato, a mezzo delle filiali della Banca d'Italia, oro greggio, semilavorato e lavorato, al prezzo che verrà fissato settimanalmente dall'Istituto stesso, sulla base del [illegible] delle rispettive divise presso la Borsa di [illegible] quello dell'acquisto con le

Declassified E.O. 12356 Section 3.3/NND No. 218016

da essi dichiarati agli effetti dell'art. 3 del Regio
decreto-legge 8 dicembre 1934,n.1992, o dei quali essi
o dei quali essi siano comunque in possesso.

Art. 6.

.....
Il regolamento avrà luogo in Buoni novennali del Tesoro
italiano 5 % con godimento dal 1.settembre 1935,calcolati
al loro valore nominale.
Il valore dei Buoni del Tesoro dati in corrispettivo dei
titoli non quotati in Borsa, o quelli da realizzare sui
mercati esteri,sarà aumentato degli interessi sulla cedola
in corso dei Buoni stessi fino al giorno del regolamento.
.....

7)- Regio decreto-legge 14 novembre 1935 n.1936, convertito
nella legge 26 marzo 1936 n. 689,che disciplina il
commercio dell'oro.

Modification by King's Decree-Law 3/9/1941 No.882 v.No.10.

Art. 1.

A partire dalla data di pubblicazione del presente decreto
è istituito il monopolio per gli acquisti all'estero
dell'oro greggio in lingotti,in verghe,in pani,in
polvere e in rottami. .....

Art. 2.

Il monopolio di cui all'articolo precedente è affidato
all'Istituto nazionale per i cambi con l'estero,che lo
eserciterà per conto del Tesoro dello Stato,d'intesa con
la Sovraintendenza allo scambio delle valute. .....

Art. 4.

Tutti coloro che comunque esercitano nel Regno il
commercio dell'oro,sia greggio che lavorato,sono obbligati
a tenere per le operazioni relative al commercio stesso,
un apposito registro soggetto alla disciplina di cui
all'art.23 del codice di commercio (2). .....

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Art. 5.

L'Istituto nazionale per i cambi con l'estero è autorizzato
ad acquistare nel Regno,per conto del Tesoro dello Stato,
a mezzo delle filiali della Banca d'Italia, oro greggio,
semilavorato e lavorato,al prezzo che verrà fissato
settimanalmente dall'Istituto stesso,sulla base del
prezzo medio delle rispettive divise presso la Borsa di
Milano nel giorno precedente a quello dell'acquisto con le
maggiorazioni che periodicamente saranno stabilite
dal Comitato dell'Istituto predetto.
Nessun commerciante o privato potrà acquistare nel Regno
oro greggio sotto qualsiasi forma, nonchè oggetti d'oro
usati il cui valore prevalente sia rappresentato dal fino in
essi contenuto,a prezzo superiore a quello determinato
dall'Istituto nazionale per i cambi con l'estero.

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8)- Decreto Interministeriale 25 Marzo 1939, portante la reintroduzione in Italia, nei Possedimenti e nelle Colonie italiane.

Modification by Ministerial Decrees 30/10/1939 and 26/10/1941.

Art. 1.

Salvo quanto è disposto negli articoli seguenti, è vietata l'esportazione e la reintroduzione in Italia, nei Possedimenti e nelle Colonie italiane, dei biglietti italiani di Stato e di Banca di qualsiasi taglio.

Art. 2.

Coloro che dall'Italia, dai Possedimenti e dalle Colonie italiane si recano all'estero e coloro che dall'estero entrano in Italia, nei Possedimenti e nelle Colonie italiane possono portare seco biglietti italiani di Stato e di Banca per un importo non superiore a lire 500, nonchè monete metalliche italiane per un importo non superiore a lire 50. Il saldo a concorrenza delle maggiori somme consentite dalle disposizioni e dagli accordi turistici in vigore non può essere esportato che in divisa estera. .....

Art. 3.

Coloro che viaggiano tra l'Italia, i Possedimenti e le Colonie italiane, possono portare seco biglietti italiani di Stato o biglietti italiani di Banca da lire 50 e 100 per un importo complessivo non superiore a lire 500, nonchè monete metalliche per un importo non eccedente le lire 50. .....

Art. 5.

Nessuna limitazione è posta ai trasferimenti di somme in lire tra l'Italia, i Possedimenti e le Colonie italiane e mezzi di titoli bancari, assegni e postali.

9)- Regio decreto-legge 7 agosto 1936 n. 1631, convertito nella legge 5 aprile 1937 n. 574, disposizioni integrative per la cessione obbligatoria dei crediti verso l'estero, dei titoli esteri e dei titoli italiani emessi all'estero.

Partially repealed by the law 27/11/1939 No.1890.

Art. 1.

E fatto obbligo ai cittadini italiani residenti nel Regno o nei Possedimenti di denunciare, cedere e trasferire all'Istituto Nazionale per i cambi con l'estero, per conto e nell'interesse del tesoro dello Stato, i crediti verso l'estero e i titoli esteri ed i titoli italiani emessi all'estero, dei quali essi siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1936.

12.

Art. 2.

L'obbligo di cui all'articolo precedente è fatto gravante alle Banche, ai banchieri, alle ditte, alle società ed alle persone giuridiche di qualsiasi natura, di nazionalità italiana ed aventi sede nel Regno o nei possedimenti, per titoli esteri ed italiani emessi all'estero dei quali siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1936.

September 1941 n.882. Interdiction l'argent,

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entrano in Italia,nei possedimenti o nelle Colonie italiane possono portare seco biglietti italiani di stato o di Banca per un importo non superiore a lire 500,nonchè monete metalliche italiane per un importo non superiore a lire 50. Il saldo a concorrenza delle suddette somme consentite sulle disposizioni e degli importi burriti in vigore non può essere superato che in divisa estera. .....

Art. 4.

Coloro che viaggiano per l'Italia,i possedimenti e le Colonie italiane,possono portare seco biglietti italiani di stato o biglietti italiani di Banca da lire 50 e 100 per un importo complessivo non superiore a lir 500,nonchè monete metalliche per un importo non eccedente le lire 50. .....

Art. 5.

Nessuna limitazione è posta ai trasferimenti di somme da fuori tro l'Italia,i Possedimenti e le Colonie italiane a mezzo di titoli bancari,assegni e vaglia.

9)- Regio decreto-legge 7 agosto 1936 n. 1631,convertito nella legge 7 aprile 1937,n. 554. Disposizioni integrative per la cessione obbligatoria dei crediti verso l'estero,dei titoli esteri e dei titoli italiani emessi all'estero.

Partially repealed by the law 27/11/1939 No.1890.

Art. 1.

E' fatto obbligo ai cittadini italiani residenti nel Regno o nei Possedimenti di denunciare,entro e non oltre sei mesi all'Istituto Nazionale per i cambi con l'estero,per conto e nell'interesse del Tesoro dello Stato,i crediti vs. l'estero i titoli esteri ed i titoli italiani emessi all'estero,dei quali essi siano venuti o verranno comunque in possesso posteriormente alla data del 26 agosto 1935.

Art. 2.

L'obbligo di cui all'articolo precedente è fatto pervenire alle Banche,ai banchieri,alle Ditte,alle società ed alle persone giuridiche di qualsiasi natura,di nazionalità italiana ed aventi sede nel Regno o nei Possedimenti,per titoli esteri ed italiani emessi all'estero dei quali si sia venuti o verranno comunque in possesso posteriormente alla data del 26 agosto 1935.

10)-Regio decreto-legge 3 Settembre 1941 n.882. Interdiction d'aliéner et d'exporter du platine,de l'or,de l'argent, des perles et des pierres précieuses. (Testo italiano v. "Gazzetta Ufficiale" 1 Settembre 1941,n.208.)

Art. 1.

L'achat et la vente,et,d'une manière générale,tout les actes d'aliénation de platine,d'or,d'argent,de perles et de pierres précieuses,ainsi que d'objets travaillés faits, même partiellement,de ces matières sont interdits.
L'exportation des articles susmentionnés est également interdite sans autorisation du ministère pour les échanges et les devises.
Les dispositions de l'art.5,premier alinéa,du décret-loi royal du 14 novembre 1935,n.1935convertit en loi du 26 mars 1936,n.689 restent en vigueur.

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Art. 3.

Quiconque détient, pour l'exercice de son activité commerciale, industrielle ou professionnelle, des objets visés à l'art. 1, doit en faire l'inventaire et le remettre en double exemplaire, dans les cinq jours suivant l'entrée en vigueur du présent décret, à l'autorité de la police locale, qui peut envoyer son représentant pour assister à l'inventaire.
Le commissaire de police peut proroger le délai fixé pour la remise de l'inventaire et, en vue d'assurer l'observation de l'interdiction établie à l'art. 1, il peut même ordonner la fermeture temporaire des locaux destinés au commerce des matières visées audit article.

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PROVISIONS ON CONTROL OF GOLD, SILVER, FOREIGN EXCHANGE ETC.

1)- Regio Decreto 11/9/1919,n.1774. Proibisce agli Istituti ed ai cittadini italiani di contrarre crediti e di assumere partecipazione finanziarie fuori del Regno senza il consenso preventivo del Ministro del Tesoro.

Omissis.

Nessuna operazione di prestito potrà essere fatta a nessuno partecipazione finanziaria potrà essere assunta fuori del Regno e delle Colonie italiane da direttori, dominio de Istituto o da cittadini italiani senza il previo consenso, da dare caso per caso, del ministro del Tesoro con suo decreto (1).

2)- Decreto Luogotenenziale 26/3/1917. Norme che regolano le operazioni in cambi e divise.

Art. 1.

Nessuna operazione in cambi e divise potrà essere eseguita se non risponde a reali necessità dell'industria e del commercio ed al bisogno di chi viaggia all'estero. Tali necessità dovranno risultare da documentazione originale. Potranno essere eseguite operazioni rispondenti a bisogni di persone residenti all'estero che hanno i loro beni nel Regno, nelle Colonie e nei Possedimenti.

Art. 4.

E vietato dalla data di pubblicazione del presente decreto a banche, banchieri, cambiavalute, società, ditte, enti e cittadini italiani residenti o domiciliati nel Regno, nelle Colonie e nei Possedimenti, di eseguire per conto proprio o di altri l'acquisto sui mercati esteri di titoli e valori, sia esteri che italiani emessi all'estero. .....

Art. 5.

E vietata l'esportazione, per qualsiasi motivo e sotto qualsiasi forma, di biglietti di banca, di assegni e di chèques pagabili in Italia, nelle Colonie, nei possedimenti e di ogni sorta di titoli stilati in lire. .....
E consentito a coloro che devono recarsi all'estero di portare seco biglietti italiani di taglio non superiore a lire cento per somma che non ecceda complessivamente le Lit. duemila. .....

Art. 7.

Occorrerà l'autorizzazione del Ministro delle Finanze (2):
a) per cedere crediti in lire a favore di banche e ditte residenti all'estero, anche se di nazionalità italiana;
b) per scontare cambiali in lire emesse da case estere a carico di ditte italiane, sia pure a copertura di operazioni di commercio;
c) per scontare cambiali in lire emesse da case estere sopra le proprie dipendenze e sopra i propri rappresentanti in Italia, nelle Colonie, nei Possedimenti, anche se girate da terzi;
d) per scontare qualsiasi altra cambiale che appaia come il probabile mezzo escogitato da ditte estere per

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...sono per caso, dal Ministro del Tesoro con suo decreto (1).

2)- Decreto Ministeriale 26/5/1934. Norme che regolano le operazioni in cambi e divise.

Art. 1.

Nessuna operazione in cambi e divise potrà essere eseguita se non risponde a reali necessità dell'industria e del commercio o ai bisogni di chi viaggia all'estero. Tali necessità dovranno risultare da documentazione criminale. Potranno essere eseguite operazioni rispondenti a bisogni di persone residenti all'estero che hanno i loro beni nel Regno, nelle Colonie e nei Possedimenti.

Art. 4.

È vietato dalla data di pubblicazione del presente decreto a banche, banchieri, cambiavalute, società, ditte, enti e cittadini italiani residenti o domiciliati nel Regno, nelle Colonie e nei Possedimenti, di eseguire per conto proprio o di terzi l'acquisto sui mercati esteri di titoli e valori, sia esteri che italiani emessi all'estero. .....

Art. 5.

È vietata l'esportazione, per qualsiasi motivo e sotto qualsiasi forma, di biglietti di banca, di assegni e di chèques pagabili in Italia, nelle Colonie, nei possedimenti e d'ogni sorta di titoli stilati in lire. .....
È consentito a coloro che devono recarsi all'estero di portare seco biglietti italiani di taglio non superiore a lire cento per somma che non ecceda complessivamente le Lit. duemila. .....

Art. 7.

Occorrerà l'autorizzazione del Ministro delle finanze (2):
a) per cedere crediti in lire a favore di banche e ditte residenti all'estero, anche se di nazionalità italiana;
b) per scontare cambiali in lire emesse da case estere a carico di ditte italiane, sia pure a copertura di operazioni di commercio;
c) per scontare cambiali in lire emesse da case estere sopra le proprie dipendenze e sopra i propri rappresentanti in Italia, nelle Colonie, nei Possedimenti, anche se girate da terzi;
d) per scontare qualsiasi altra cambiale che adombri come il probabile mezzo escogitato da ditte estere per procurarsi disponibilità in lire;
e) per scontare cambiali di ditte italiane, stilate in lire, a favore di ditte estere. .....

Art. 12.

La Banca d'Italia provvederà al controllo, presso le banche, banchieri, cambiavalute, enti e ditte delle operazioni in cambi effettuate e vigilerà sull'osservanza delle norme tutte contenute nel presente decreto segnalando al Ministero delle finanze le eventuali infrazioni agli effetti delle sanzioni di cui all'art. 1.

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Partially repealed by the law 27/11/1939 No.1890.

3)- Regio decreto-legge 8/12/1934,n.1[illegible] che reca provvedimenti [illegible] circa [illegible] la denuncia delle divise e la dichiarazione del possesso di titoli all'estero.

Art. 2.

Le banche,i banchieri,le ditte,le società e le persone giuridiche di qualsiasi natura,di nazionalità italiana e aventi sede nel Regno e nei Possedimenti,devranno offrire all'Istituto nazionale per i cambi con l'estero e,su richiesta,vendere e trasferire al medesimo,tutti i loro crediti verso l'estero,contro pagamento al cambio del giorno per i crediti liquidi ed a condizioni da fissarsi per i crediti non liquidi. .....

Agli enti,di cui al primo comma del presente articolo, è fatto anche obbligo di denunciare,entro 10 giorni dalla pubblicazione del presente decreto,all'Istituto nazionale per i cambi con l'estero, per mezzo della Banca d'Italia, i propri impegni verso l'estero.

Art. 3.

È fatto obbligo a tutti i cittadini italiani domiciliati nel Regno e nei Possedimenti di richiamare alla Banca d'Italia,i loro crediti verso banche e banchieri,enti commerciali e finanziari di qualsiasi natura,compagnie fiduciarie e similari, aventi sede nel Regno e dei Possedimenti. È parimenti fatto obbligo a tutti i cittadini italiani di richiamare i titoli esteri ed i titoli italiani emessi all'estero da loro posseduti anche se depositati all'estero. .....

Art. 5.

Le banche, banchieri,le ditte,le società e le persone giuridiche di qualsiasi natura,di nazionalità italiana, aventi sede nel Regno e nei Possedimenti,devranno dichiarare alla Banca d'Italia i titoli esteri ed i titoli italiani emessi all'estero da essi posseduti anche se depositati all'estero. .....

Revealed by the law 27/11/1939 No.1890.

4)- Decreto Ministeriale 6/12/1934, che reca norme integrative e regolamentari per l'applicazione del Regio decreto-legge 8 dicembre 1934,n.1942,sulla cessione delle divise e sulla dichiarazione del possesso di titoli emessi all'estero.

Art. 2.

Le società, le ditte e le persone giuridiche di cui all'art. 1 del detto decreto-legge dell'8 dicembre 1934 n.1492 debbono entro il termine fissato, presentare alla Banca d'Italia in duplice esemplare una distinta dei loro crediti nei confronti dell'estero,indicando per ognuno di essi l'ente o il corrispondente debitore e le condizioni di esigibilità. .....

Partially repealed by

5)- Decreto Ministeriale 7/5/1935, Divieto di esportazione di argento anche monetato.

Art. 1.

Alle merci indicate nella [illegible]

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ricorso per i crediti rivalsi ed a condizione da fissarsi per i crediti non liquidi. .....

Agli enti, di cui al primo comma del presente articolo, è fatto pure obbligo di denunciare, entro 10 giorni dalla pubblicazione del presente decreto, all'Istituto nazionale per i cambi con l'estero, per tramite della Banca d'Italia, i propri impegni verso l'estero.

Art. 3.

E' fatto obbligo a tutti i cittadini italiani residenti nel Regno e nei possedimenti di dichiarare alla Banca d'Italia, entro sei mesi dalla data del presente decreto, ogni somma di loro spettanza, di qualsiasi natura, comunque dovuta e pagabile, avuti riguardo al luogo e dei possedimenti. E' ugualmente fatto obbligo a tutti i cittadini italiani di dichiarare i titoli esteri ed i titoli italiani emessi all'estero di loro proprietà anche se depositati all'estero. .....

Art. 5.

Le banche, banchieri, le ditte, le società e le persone giuridiche di qualsiasi specie, nazionalità e residenza, aventi sede nel Regno e nei possedimenti, devono dichiarare alla Banca d'Italia i titoli esteri ed i titoli italiani emessi all'estero da essi posseduti anche se depositati all'estero. .....

4)- Decreto Ministeriale 6/12/1934, che reca norme integrative e regolamentari per l'applicazione del Regio decreto-legge 8 dicembre 1934.n.1942, sulla cessione delle divise e sulla dichiarazione del possesso di titoli emessi all'estero.

Repealed by the law 27/11/1939 No.1590.

Art. 1.

Le società, le ditte e le persone giuridiche di cui all'art. 1 del Regio decreto-legge dell'8 dicembre 1934 n.1492 debbono entro il termine fissato, presentare alla Banca d'Italia in duplice esemplare una cognita dei loro crediti nei confronti dell'estero, indicando per ognuno di essi l'ente o il corrispondente debitore e le condizioni di esigibilità. .....

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5)- Decreto Ministeriale 7/5/1935, divieto di esportazione di argento anche monetato.

Partially repealed by King's Decree-Law 2/9/1941 No.882 v.No.10.

Art. 1.

Alle merci indicate nella tabella b "MERCI DI VIETATA ESPORTAZIONE" compresa nel R.decreto-legge 14.novembre 1925,n.1927 convertito nella legge 7 Luglio 1927,n. 1425, sono aggiunte le seguenti:
ARGENTO in verghe, in pani, in polvere e in rottami.
ARGENTO in monete.

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Partially repealed by the law 27/11/1939 No.1890.

6)- Regio decreto-legge 28 agosto 1935 n.1614, convertito nella legge 9 gennaio 1936 n.102 Crediti e titoli esteri. - Cessione obbligatoria dei crediti all'estero e cambio obbligatorio in buoni del Tesoro 5 % dei titoli esteri e dei titoli italiani emessi all'estero di proprietà di cittadini ed enti italiani.

Art. 1.

È fatto obbligo ai cittadini italiani residenti nel Regno o nei possedimenti di cedere e trasferire all'Istituto nazionale per i cambi con l'estero, per conto e nell'interesse del Tesoro dello Stato, i crediti verso l'estero e i titoli da essi dichiarati agli effetti dell'art. 3 del Regio decreto-legge 5 dicembre 1935, n.1992, o dei quali essi o dei quali essi siano comunque in possesso.

Art. 6.

.....

Il regolamento avrà luogo in Buoni novennali del Tesoro italiano 5 % con godimento dal 1.settembre 1935, calcolati al loro valore nominale.

Il valore dei Buoni del Tesoro dati in corrispettivo dei titoli non quotati in Borsa, e quindi da realizzare sui mercati esteri, sarà aumentato degli interessi sulla cedola in corso dei Buoni stessi fino al giorno del regolamento.

.....

7)- Regio decreto-legge 14 novembre 1938 n.1935, convertito nella legge 26 marzo 1939 n. 689, che disciplina il commercio dell'oro.

Modification by King's Decree-Law 3/9/1941 No.882 v.No.10.

Art. 1.

A partire dalla data di pubblicazione del presente decreto è istituito il monopolio per gli acquisti all'estero dell'oro greggio in lingotti, in verghe, in pani, in polvere e in rottami. .....

Art. 2.

Il monopolio di cui all'articolo precedente è affidato all'Istituto nazionale per i cambi con l'estero, che lo eserciterà per conto del Tesoro dello Stato, d'intesa con la Sovraintendenza allo scambio delle valute. .....8.

Art. 4.

Tutti coloro che comunque esercitano nel Regno il commercio dell'oro, sia greggio che lavorato, sono obbligati a tenere per le operazioni relative al commercio stesso, un apposito registro soggetto alla disciplina di cui all'art.25 del codice di commercio (2). .....

Art. 6.

L'Istituto nazionale per i cambi con l'estero è autorizzato ad acquistare nel Regno, per conto del Tesoro dello Stato, a mezzo delle filiali della Banca d'Italia, oro greggio, semilavorato e lavorato, al prezzo che verrà fissato settimanalmente dall'Istituto.

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o nei possedimenti di cedere e trasferire all'Istituto nazionale per i cambi con l'estero, per conto e nell'interesse del Tesoro dello Stato, i crediti verso l'estero e i titoli da essi dichiarati agli effetti dell'art. 3 del regio decreto-legge 5 dicembre 1934, n. 1882, o dei quali essi o dei quali essi siano comunque in possesso.

Art. 6.

.....

Il regolamento avrà luogo in Buoni novennali del Tesoro italiano 5 % con godimento dal 1. settembre 1935, calcolati al loro valore nominale.

Il valore dei Buoni del Tesoro dati in corrispettivo dei titoli non quotati in Borsa, e quindi da realizzare sui mercati esteri, sarà aumentato degli interessi sulla cedola in corso dei Buoni stessi fino al giorno del regolamento.

.....

7)- Regio decreto-legge 14 novembre 1937, n. 1935, convertito nella legge 26 marzo 1938 n. 689, che disciplina il commercio dell'oro.

Modification by King's Decree-Law 3/9/1941 No. 882 v. No. 10.

Art. 1.

A partire dalla data di pubblicazione del presente decreto è istituito il monopolio per gli acquisti all'estero dell'oro greggio in lingotti, in verghe, in peni, in polvere e in rottami. .....

Art. 2.

Il monopolio di cui all'articolo precedente è affidato all'Istituto nazionale per i cambi con l'estero, che lo eserciterà per conto del Tesoro dello Stato, d'intesa con la Sovraintendenza allo scambio delle valute. .....8.

Art. 4.

Tutti coloro che comunque esercitano nel Regno il commercio dell'oro, sia greggio che lavorato, sono obbligati a tenere per le operazioni relative al commercio stesso un apposito registro soggetto alla disciplina di cui all'art. 23 del codice di commercio (2). .....

Art. 6.

L'Istituto nazionale per i cambi con l'estero è autorizzato ad acquistare nel Regno, per conto del Tesoro dello Stato, a mezzo delle filiali della Banca d'Italia, oro greggio, semilavorato e lavorato, al prezzo che verrà fissato settimanalmente dall'Istituto stesso, sulla base del prezzo medio delle rispettive divise presso la Borsa di Milano nel giorno precedente a quello dell'acquisto con le maggiorazioni che periodicamente saranno stabilite dal Comitato dell'Istituto predetto.

Nessun commerciante o privato potrà acquistare nel Regno oro greggio sotto qualsiasi forma, nonchè oggetti d'oro usati il cui valore prevalente sia rappresentato dal fino essi contenuto, a prezzo superiore a quello determinato dall'Istituto nazionale per i cambi con l'estero.

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8)- Decreto Interministeriale 25 Maggio 1936. Esportazione e reintroduzione di biglietti italiani di Stato e di banca in Italia,nei Possedimenti e nelle Colonie italiane.

Modification by Ministerial Decrees 30/10/1939 and 26/10/1941.

Art. 1.

Salvo quanto è disposto negli articoli seguenti,è vietata l'esportazione e la reintroduzione in Italia,nei Possedimenti e nelle Colonie italiane,dei biglietti italiani di Stato e di Banca di qualsiasi tipo.

Art. 2.

Coloro che dall'Italia,dai Possedimenti e dalle Colonie italiane si recano all'estero e coloro che dall'estero entrano in Italia,nei Possedimenti o nelle Colonie italiane possono portare seco biglietti italiani di Stato e di Banca per un importo non superiore a lire 500,nonchè monete metalliche italiane per un importo non superiore a lire 50. Il saldo a concorrenza delle maggiori somme consentite dalle disposizioni e dagli accordi turistici in vigore non può essere esportato che in divise estere. .....

Art. 3.

Coloro che viaggiano tra l'Italia,i Possedimenti e le Colonie italiane,possono portare seco biglietti italiani di Stato o biglietti italiani di Banca da lire 50 e 100 per un importo complessivo non superiore a lire 500,nonchè monete metalliche per un importo non eccedente le lire 50. .....

Art. 5.

Nessuna limitazione è posta ai trasferimenti di somme in lire tra l'Italia,i Possedimenti e le Colonie italiane a mezzo di titoli bancari,cambiari e postali.

9)- Regio decreto-legge 7 agosto 1936 n. 1631,convertito nella legge 6 aprile 1937,n. 556. Disposizioni integrative per la cessione obbligatoria dei crediti verso l'estero,dei titoli esteri e dei titoli italiani emessi all'estero.

Partially repealed by the law 27/11/1939 No.1890.

Art. 1.

È fatto obbligo ai cittadini italiani residenti nel Regno o nei Possedimenti di denunziare,cedere e trasferire all'Istituto Nazionale per i cambi con l'estero,per conto e nell'interesse del Tesoro dello Stato,i crediti verso l'estero i titoli esteri ed i titoli italiani emessi all'estero, dei quali essi siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1935.

Art. 2.

L'obbligo di cui all'articolo precedente è fatto parimente alle Banche,ai banchieri,alle ditte,alle società ed alle persone giuridiche di qualsiasi natura,di nazionalità italiana ed aventi sede nel Regno o nei Possedimenti,per titoli esteri ed italiani emessi all'estero dei quali siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1935.

10)-Regio decreto-legge 3 September 1941 n.882. Interdiction

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italiane si recano all'estero e coloro che da essi entrano in Italia,nei Possedimenti o nelle Colonie italiane possono portare seco biglietti italiani di Stato o di Banca per un importo non superiore a lire 500,nonchè monete metalliche italiane per un importo non superiore a lire 50. Il saldo a conguaglio delle maggiori somme consentite dalle disposizioni e dagli accordi turistici in vigore non può essere esportato che in divise estere. .....

Art. 3.

Coloro che viaggino dall'Italia,i Possedimenti e le Colonie italiane,possono portare seco biglietti italiani di Stato o biglietti italiani di Banca da lire 50 e 100 per un importo complessivo non superiore a lir.500,none è vietato metalliche per un importo non eccedente le lire 50. .....

Art. 5.

Nessuna limitazione è posta ai trasferimenti di somme in lire tra l'Italia,i Possedimenti e le Colonie italiane e se so di titoli bancari,cambiari e postali.

9)- Regio decreto-legge 7 agosto 1936 n. 1631,convertito nella legge 8 aprile 1937,n. 536. Disposizioni integrativa per la cessione obbligatoria dei crediti verso l'estero,dei titoli esteri e dei titoli italiani emessi all'estero.

Partially repealed by the law 27/11/1939 No.1890.

Art. 1.

È fatto obbligo ai cittadini italiani residenti nel Regno e nei Possedimenti di denunziare,cedere e trasferire all'Istituto Nazionale per i cambi con l'estero,per conto e nell'interesse del Tesoro dello Stato,i crediti verso l'estero i titoli esteri ed i titoli italiani emessi all'estero dei quali essi siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1935.

Art. 2.

L'obbligo di cui all'articolo precedente è fatto parimente alle Banche,ai banchieri,alle ditte,alle società ed alle persone giuridiche di qualsiasi natura,di nazionalità italia ed aventi sede nel Regno o nei Possedimenti,per titoli esteri ed italiani emessi all'estero dei quali siano venuti o verranno comunque in possesso posteriormente alla data del 28 agosto 1935.

10)-Regio decreto-legge 3 Settembre 1941 n.882. Interdiction d'aliéner et d'exporter du platine,de l'or,de l'argent. des perles et des pierres précieuses. (Testo italiano v. "Gazzetta Ufficiale" 3 Settembre 1941,n.208.)

Art. 1.

L'achat et la vente,et,d'une manière générale,tous les actes d'aliénation de platine,d'or,d'argent.de perles et de pierres précieuses,ainsi que d'objets travaillés faits, même partiellement,de ces matières sont interdits.
L'exportation des articles susmentionnés est également interdite sans autorisation du ministre pour les échanges et les devises.
Les dispositions de l'art.5,premier alinéa,du décret-loi royal du 14 novembre 1938,n.1935convertì en loi du 26 mars 1936,n.689 restent en vigueur.

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Art. 3.

Quiconque détient, pour l'exercice de son activité commerciale, industrielle ou professionnelle, des objets visés à l'art. 1, doit en faire l'inventaire et le remettre en double exemplaire, dans les cinq jours suivant l'entrée en vigueur du présent décret, à l'autorité de la police locale, qui peut envoyer son représentant pour assister à l'inventaire.
Le commissaire de police peut proroger le délai fixé pour la remise de l'inventaire et, en vue d'assurer l'observation de l'interdiction établie à l'art. 1, il peut même ordonner la fermeture temporaire des locaux destinés au commerce des matières visées audit article.



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PROVISIONS ON CONTROL OF EXPORT AND IMPORT OF COMMODITIES.

1)-Regio Dec. -to-Legge 14/11/1926 n.1[illegible] - Unificazione delle disposizioni legislative in materia di divieti di importazione ed esportazione.

Titolo I.
Imposizione dei divieti,loro attuazione e facoltà di derogazione.

Capo I.
Norme generali.

Art.1. È vietata l'importazione e l'esportazione delle merci indicate nelle annesse tabelle A e B,con le limitazioni risultanti dalle tabelle medesime vietate,d'ordine nostro, dal ministro proponente.
Nulla è innovato per quanto riguarda i divieti derivanti da leggi speciali.

Art.2. I divieti di esportazione delle merci e le relative deroghe di carattere generale o per contingenti annuali, dovranno attuarsi con decreto reale da presentarsi al parlamento per la conversione in legge. .....

Art.3. Le disposizioni con le quali vengono stabiliti i divieti non sono applicabili alle deroghe dipendenti da trattati di commercio,accordi o convenzioni commerciali.

Art.4. Speciali permessi in derogazione ai divieti potranno essere accordati,volta per volta,e su domanda degli interessati,al ministero delle finanze.
Sulle domande di derogazione ai divieti e sulla opportunità di concessione per contingenti determinati,il ministro per le finanze provvederà sentito,ove lo creda,le amministrazioni interessate e per quanto riguarda i divieti di importazione,il parere di apposito comitato consultivo,la cui costituzione sarà disposta con decreto del ministro medesimo.

Capo II.
Importazione mediante pacchi postali di merci soggette a divieti.
Art.5. L'importazione delle merci comprese nella tabella A potrà continuare ad effettuarsi,in deroga al divieto,col mezzo di pacchi postali,salvo le eccezioni indicate nella stessa tabella.

Capo III.
Art.6. .....
Agli effetti delle disposizioni sui divieti di esportazione è considerata come esportazione anche la spedizione in circolazione. .....

Art.8. .....Merci destinate ad essere reimportate dopo aver subito all'estero una lavorazione o trasformazione....

Capo V.
Transito,trasbordo,deposito in magazzini doganali e riesportazione.
Art.10. .....
È tuttavia consentita la riesportazione all'estero delle merci di vietata esportazione che siano introdotte on depositi [illegible]

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Art.1. È vietata l'importazione e l'esportazione delle merci indicate nelle annesse tabelle A e B,con le limitazioni risultanti dalle tabelle medesime vistate,d'ordine nostro, dal ministro proponente.
Nulla è innovato per quanto riguarda i divieti derivanti da leggi speciali.

Art.2. I divieti di esportazione delle merci e le relative deroghe di carattere generale o per contingenti complessivi, dovranno attuarsi con decreto reale da presentarsi al parlamento per la conversione in legge. .....

Art.3. Le disposizioni con le quali vengono stabiliti i divieti non sono applicabili alle deroghe dipendenti da trattati di commercio,accordi o convenzioni commerciali.

Art.4. Speciali permessi in deroga ai divieti potranno essere accordati,volta per volta,e su domanda degli interessati,al ministero delle finanze.
Sulle domande di deroga ai divieti e sulla opportunità di concessione per contingenti determinati,il ministro per le finanze provvederà sentito,ove lo creda,le amministrazioni interessate e per quanto riguarda i divieti di importazione,il parere di apposito comitato consultivo,la cui costituzione sarà disposta con decreto del ministro medesimo.

Capo II.

Importazione mediante pacchi postali di merci soggette a divieti.

Art.5. L'importazione delle merci comprese nella tabella A potrà continuare ad effettuarsi,in deroga al divieto,nel mezzo di pacchi postali,salvo le eccezioni indicate nella stessa tabella.

Capo III.

Art.6. .....
Agli effetti delle disposizioni sul divieti di esportazione è considerata come esportazione anche la spedizione in circolazione. .....

Art.8. .....Merci destinate ad essere reimportate dopo aver subito all'estero una lavorazione o trasformazione....

Capo V.

Transito,trasbordo,deposito in magazzini doganali e riesportazione.

Art.10. .....
È tuttavia consentita la rispedizione all'estero delle merci di vietata esportazione che siano introdotte in depositi franchi,in attesa di definitiva destinazione.
Il ministro per le finanze potrà sospendere la riesportazione dai depositi franchi di prodotti alimentari e di materie prime per le industrie dei quali venga a manifestarsi la piena deficienza in confronto dei bisogni del consumo interno.

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Titolo II.
Infrazioni e pene.

Capo I.
Infrazione ai divieti di importazione e di esportazione.
Art.11. .....Pena con la reclusione fino a tre mesi e con la multa fino a lire 5 000,oltre la confisca delle merci.
Il cittadino che commette in territorio estero alcuno dei fatti preveduti nel comma precedente è punito secondo le disposizioni del comma medesimo.
Nello stesso modo è punito chiunque trasgredisce le disposizioni relative ai divieti di importazione.

Capo II.
Divieto di cessione dei prodotti di esportazione e di importazione.
.....

TABELLA A.

Merci di vietata importazione.
.....

TABELLA B.

Merci di vietata esportazione.
.....

2)- Regio Decreto-Legge 21/12/31,n.1674 - Facoltà al ministro per le finanze d'imporre nuovi divieti d'importazione.

Art.1. Data facoltà al ministro per le finanze,di concerto con i ministri per gli affari esteri,per le corporazioni e per l'agricoltura,di stabilire la limitazione o il divieto di importazione per altre merci oltre quelle elencate nella tabella A allegata al regio decreto-legge 14/11/1926 n.1923, convertito nella legge 7 luglio 1927, n.1495.

Art.2. Nell'applicazione delle limitazioni dei divieti stabiliti per le merci comprese nella tabella A allegata alla sopra ricordata legge del 1927,nonchè per le merci che saranno colpite in base alla facoltà prevista dall'art.1 del presente decreto-legge,potrà derogarsi,a titolo di reciprocità di trattamento,in favore dei paesi che in via autonoma,o per effetto di accordi commerciali,non applichino misure restrittive alla importazione dei prodotti italiani nei rispettivi territori.
Art.3. Restano ferme le disposizioni di cui alla legge 7/7/1927,n.1495,in quanto non contrastino con le disposizioni del presente decreto-legge.

3)-Regio Decreto-Legge 20/9/1934 n.1489 - Facoltà al ministro per le finanze di stabilire nuovi divieti e limitazioni per l'esportazione di merci dal regno.

Art.1. È data facoltà al ministro.....di stabilire la limitazione od il divieto di esportazione per altre merci oltre quelle elencate nella tabella B annessa al regio decreto-legge 14/11/1926 n.1923,convertito nella legge 7 luglio 1927, n. 1495, e successive modificazioni.
Art.2. Restano ferme le disposizioni di cui al regio decreto-legge indicato nell'articolo precedente, in quanto non

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fatti previsti nel comma precedente è punito secondo le disposizioni del comma medesimo.
Nello stesso modo è punito chiunque trasgredisca le disposizioni relative ai divieti di importazione.

Capo II.

Divieto di cessione dei permessi di esportazione e di importazione.

.....

Tabelle A.

Merci di vietata importazione.

.....

Merci di vietata esportazione.

.....

2)- Regio Decreto-Legge 21/12/31, n.1574 - Facoltà al ministro per le finanze di stabilire nuovi divieti d'importazione.

Art.1. Data facoltà al ministro per le finanze, di concerto con i ministri per gli affari esteri, per le corporazioni e per l'agricoltura, di stabilire la limitazione o il divieto di importazione per altre merci oltre quelle elencate nelle tabelle A allegate al regio decreto-legge 14/11/1926 n.1927, convertito nella legge 7 luglio 1927, n.1495.

Art.2. Nell'applicazione delle limitazioni ed divieti stabiliti per le merci comprese nelle tabelle A allegate alla sopra ricordata legge del 1927, nonchè per le merci che saranno colpite in base alla facoltà prevista dall'art.1 del presente decreto-legge, potrà derogarsi, a titolo di reciprocità di trattamento, in favore dei paesi che lo richiedono, o per effetto di accordi commerciali, alle disposizioni relative alle importazione dei prodotti italiani nei rispettivi territori.

Art.4. Restano ferme le disposizioni di cui alla legge 7/7/1927, n.1495, in quanto non contrastino con le disposizioni del presente decreto-legge.

3)- Regio Decreto-Legge 20/9/1934 n.1480 - Facoltà al ministro per le finanze di stabilire nuovi divieti e limitazioni per l'esportazione di merci dal regno.

Art.1. È data facoltà al ministro.....di stabilire la limitazione od il divieto di esportazione per altre merci oltre quelle elencate nelle tabelle A annesse al regio decreto-legge 14/11/1926 n.1927, convertito nella legge 7 luglio 1927, n. 1495, e successive modificazioni.

Art.2. Restano ferme le disposizioni di cui al regio decreto-legge indicato nell'articolo precedente, in quanto non contrastino con le disposizioni del presente decreto-legge.

4)- Decreto ministeriale 3/10/1939 - Divieti di esportazione.

Art.1. La tabella B "Merci di vietata esportazione" annessa al regio decreto-legge n.1927 (1), convertito nella legge 7/7/1927, n.1495, e successivamente modificata, è sostituita dalla tabella allegata al presente decreto.

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Art.3. È chiamato a far parte del comitato per le deroghe alle disposizioni relative al divieto di esportazione e di transito, di cui all'art.4 del decreto ministeriale 1/9/1939, il capo del servizio esportazioni del ministero per gli scambi e per la valuta.
Potranno inoltre essere chiamati a partecipare i esperti designati dalle confederazioni fasciste delle aziende di credito e delle assicurazioni e della confederazione dei lavoratori delle aziende del credito e delle assicurazioni. .....

TABELLA B.

Merci di vietata esportazione.
.....

5)-Decreto Ministeriale 15 /7/1940 - Nuovo regime delle esportazioni.

Art.1. Il divieto di esportazione di carattere economico, attualmente limitato alle merci comprese nella tabella B annessa al decreto ministeriale 1/10/1939 (1) è esteso a tutte le merci e quindi a tutte le voci della vigente tariffa dei dazi doganali.

Art.3. Deroghe al divieto potranno essere concesse dal ministro per le finanze di concerto con quello per gli scambi e le valute.

6)-Regio Decreto-Legge 5/11/1935,n.1801 - Modificazioni al regime delle importazioni delle merci dall'estero.

Art.1. A datare dall'entrata in vigore del presente decreto, le merci la cui importazione nel regno è subordinata al rilascio di licenze da parte del ministero delle finanze, su proposta della sovraintendenza allo scambio delle valute, sono quelle indicate nell'allegata tabella A, vistata, d'ordine nostro, dal ministro per le finanze.

Art.2. Restano di libera importazione nel regno le merci di cui all'annessa tabella B, vistata, d'ordine nostro, dal ministro per le finanze.

Art.3. È data facoltà al ministro per le finanze, d'intesa con i competenti ministeri e con la sovraintendenza allo scambio delle valute, di apportare modificazioni alle tabelle di cui ai precedenti articoli.

Art.4. Restano ferme le disposizioni relative ai prodotti il cui acquisto all'estero è affidato al monopolio istituito con regio decreto-legge 28/7/1935,n.1375 (1). .....

Art.6. Per tutte le merci la cui importazione non risulti regolata dalle norme di cui agli articoli precedenti, resta in vigore il regime della importazione sulla base della presentazione alle dogane delle bollette relative alle importazioni effettuate nel corrispondente periodo dell'anno precedente e nei limiti di percentuali da stabilire
.....

Art.7. Disposizioni d'attuazione.

TABELLA A.

Elenco delle merci vincolate a licenza del ministero delle finanze.
.....

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5)-Decreto Ministeriale 15 /7/1940 - Nuovo regime delle esportazioni.

Art.1. Il divieto di esportazione di carattere economico, attualmente limitato alle merci comprese nella tabella B annessa al decreto ministeriale 3/10/1939 (1) è esteso a tutte le merci e quindi a tutte le voci della vigente tariffa dei dazi doganali.

Art.2. Deroghe al divieto potranno essere concesse dal ministro per le finanze di concerto con quello per gli scambi e le valute.

6)-Regio Decreto-Legge 5/11/1939,n.1621 - Modificazioni al regime delle importazioni delle merci dall'estero.

Art.1. A datare dall'entrata in vigore del presente decreto, le merci la cui importazione nel regno è subordinata al rilascio di licenze da parte del ministero delle finanze, su proposta della sovraintendenza allo scambio delle valute,sono quelle indicate nell'allegata tabella A, vistata,d'ordine nostro, dal ministro per le finanze.

Art.2. Restano di libera importazione nel regno le merci di cui all'annessa tabella B,vistata,d'ordine nostro, dal ministro per le finanze.

Art.3. È data facoltà al ministro per le finanze,d'intesa con i competenti ministeri e con la sovraintendenza allo scambio delle valute,di apportare modificazioni alle tabelle di cui ai precedenti articoli.

Art.4. Restano ferme le disposizioni relative alle merci introdotte in cui acquisto all'estero è affidato al monopolio istituito dal regio decreto-legge 28/7/1936,n.1375 (1). .....

Art.6. Per tutte le merci la cui importazione non risulti regolata dalle norme di cui agli articoli precedenti,resta in vigore il regime delle importazione sulla base della presentazione alla dogana delle bollette relative alle importazioni effettuate nel corrispondente periodo dell'anno precedente e nei limiti di percentuali da stabilir

.....

Art.7. Disposizioni d'attuazione.

TABELLA A.

Elenco delle merci vincolate a licenza del ministero delle finanze.

.....

TABELLA B.

Merci di libera importazione nel regno.

.....

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1)-Regio Decreto-Legge 6/1/1936,n.70 - Modificazione dell'art. 6 del R.D.-L.5/11/1935,n.1801, relativo al regime delle importazioni delle merci dall'estero.

Art.1. Nell'art.6 del regio decreto-legge 5/11/1935,n.1801 (1),alle parole "bollette relative alle importazioni effettuate nel corrispondente periodo dell'anno precedente", vengono sostituite le seguenti:
"bollette relative alle importazioni effettuate nel corrispondente periodo dell'anno 1935".

Art.2. Il presente decreto avrà applicazione a datare dal 1° gennaio 1936.....

2)-Decreto Ministeriale 26/5/1936 - Norme tecniche per l'esportazione delle pesche.

Art.1. Il marchio nazionale istituito con la legge 23/6/1927,n.1272 (1),si applica all'esportazione delle pesche.
Per tutte le spedizioni di tale prodotto dirette all'estero è obbligatoria l'osservanza delle norme seguenti.
Requisiti Qualitativi Art.2.
Qualifiche di Selezione Art.3.
Categorie di Calibrazione Art.4.
Tolleranze Art.5.
Imballagi Art.6.
Imballaggio Art.7.
Indicazioni Esterne Art.8.
Spedizione Art.9.

Controllo.

Art.10. Tutte le spedizioni di pesche dirette all'estero sono soggette a controllo al fine di accertare l'osservanza delle norme stabilite dal presente decreto.
Il controllo si eseguo,di regola,per le partite in esportazione via terra nelle stazioni ferroviarie all'atto del carico e prima della stipulazione del contratto di trasporto e per le partite in esportazione via mare nei porti all'atto dell'imbarco. Per le partite in esportazione per via ordinaria l'Istituto nazionale fascista per il commercio estero determina,secondo i casi,la località nella quale si effettua il controllo.
Il controllo è effettuato,secondo le disposizioni dell'istituto nazionale fascista per il commercio estero,dagli ispettori dell'istituto stesso e,secondo le norme da esso stabilite,dal personale della milizia ferroviaria,della milizia portuaria e della regia dogana. .....
Richiesta di controllo.-Non meno di 48 ore prima del carico o dell'imbarco delle merci.....
Effettuazione del controllo.
Certificato d'ispezione.
Disposizioni speciali. - Per le spedizioni dai Centri di rispedizione di Verona,Bologna,Padova,Milano,Polsano ed altri ammessi a fruire della concessione della tassazione unica,di cui ai decreti ministeriali 12/6/1930,n.2691 e 21/5/1931,n.1165 è ammessa l'effettuazione del controllo presso i centri medesimi. .....
Le spedizioni per l'Inghilterra devono essere presentate con lettera di vettura internazionale o con lettera di vettura del servizio diretto italo-inglese. Nel primo caso le spedizioni devono essere destinate ad una delle seguenti stazioni: Calais,Boulogne,Dunkerque,Dieppe,Ostende tr.,Anvers tr.,Zeebrugge tr.,

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8)-Decreto Ministeriale 26/5/1938 - Norme tecniche per l'esportazione delle pesche.

Art.1. Il mercato nazionale istituito con l. legge 23/6/1927 n.1272 (1),si applica all'esportazione delle pesche.
Per tutte le spedizioni di tale prodotto dirette all'estero è obbligatoria l'osservanza delle norme seguenti.
Requisiti qualitativi art.2.
Qualifiche di Selezione art.3.
Categorie di Selezione art.4.
Tolleranze art.5.
Imballaggi art.6.
Imposco Art.7.
Indicazioni esterne art.8.
Spedizione art.9.

Controllo.

Art.10. Tutte le spedizioni di pesche dirette all'estero sono soggette a controllo al fine di accertare l'osservanza delle norme stabilite dal presente decreto.
Il controllo si esegua,di regola,per le partite in esportazione via terra nelle stazioni ferroviarie all'atto del carico e prima della stipulazione del contratto di trasporto e per le partite in esportazione via mare nei porti all'atto dell'imbarco. Per le partite in esportazione per via ordinaria l'Istituto nazionale fascista per il commercio estero è tenuto,secondo i casi,la località nella quale si effettua il controllo.
Il controllo è effettuato,secondo le disposizioni dell'istituto nazionale fascista per il commercio estero,dagli ispettori dell'istituto stesso e,secondo le norme da esso stabilite,dal personale della milizia ferroviaria,della milizia portuaria e della regia dogana. .....
Richiesta di controllo.-Non meno di 24 ore prima del carico e dell'imbarco delle merci.....
Effettuazione del controllo.
Certificato d'ispezione.
Disposizioni speciali. - Per le spedizioni dei Centri di rispedizione di Verona,Bologna,Padova,Rimini,Bolzano ed altri ammessi a fruire della concessione della tassazione unica,di cui ai decreti ministeriali 12/6/1930,n.2691 e 21/8/1931,n.1175 è assegnata l'effettuazione del controllo presso i centri medesimi. .....
Le spedizioni per l'Inghilterra devono essere presentate con lettera di vettura internazionale o con lettera di vettura del servizio diretto Italo-Inglese. Nel primo caso le spedizioni devono essere destinate ad una delle seguenti stazioni: Calais,Boulogne,Dunkerque,Dieppe,Ostende tr.,Anvers tr.,Zeebrugge tr.,Gand tr.,Vlissingen tr. - Hoek van Holland tr.,da cui dovranno aver luogo le rispedizione per l'Inghilterra. Nel secondo caso le spedizioni devono essere destinate direttamente a Londra. .....
Divieto di esportazione delle partite irregolari.
Sanzioni Art.11,12,13.

Tabella dei centri di controllo per l'esportazione delle pesche (Estratto). Zone: Campania Centro di Controllo Napoli
" Puglie " Bari.
..... .....

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9)-Decreto Ministeriale 28/12/1939 - Regime delle importazioni dal 1/1/1940.

Il ministro per le finanze di concerto con i Ministri per gli affari esteri,per le corporazioni,per l'agricoltura e le foreste,e per gli scambi e le valute:
Determina:
Art.1. A partire dal 1/1/1940 tutte le merci,l ogni importazione in deroga alle vigenti restrizioni di carattere economico è attualmente consentita direttamente dalle dogane sulla base delle importazioni dell'anno 1934,vengono sottoposte al regime della licenza a compreso a quanto è la tabella A annessa al decreto ministeriale 24/6/1936 successivamente modificata.
Art.2. Nulla è innovato per quanto riguarda le merci di libera importazione comprese nella tabella B annessa al regio decreto-legge 3/11/1936,n,1891 (1),convertito nella lelle legge 25/5/1936,n.1329,modificato con decreto del Capo del governo 19/11/19 7. (2).

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