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P.O.L. TAX
FEB. 1945

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RECEIVED: JANUARY 11, 1993

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MATHIAS J. BERG, PH.D. - CLINTON

Ref. 10. 11/17/2008-2016-7

Vol: 47 May
20 February 2005

SUBJECT: POL. PED.

Regional Commissioner
Alameda Region

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[illegible]

2. Whilst we are in agreement that the 35 centesimi per liter of fuel should be levied, if for no other reason than to insure universality when the Italians take over, we are not so sure that it would be available, as you suggest, as revenue for operating truck pools, and we suggest you consult Finance Sub-Commission on this aspect. It would be our opinion that the monies should be turned over to cover the expenses of the fleet or other allocating authorities exactly the same way as is done under Italian Government Jurisdiction with possibly a deduction of the 25 cents which is normally remitted to the Italian Government central administration.

As regards the legality of the charge, it is covered by paragraph 12 of Executive Decree No. 11, dated 25 April 1943, which reads in part: "The Government will be entitled to levy the charges authorized under existing Italian law." The charge itself is covered by Art. No. 106, articles 9 and 10, dated 19 April 44, and the method of collection is given in Ministry of Industry, Commerce, and Labor Circular No. 21 copy attached).

With regard to accounting, you are referred to exhibit "A" attached to Executive Memorandum 14, of which a copy is also attached. While this deals with the problem involved for the allocation points, it could conceivably be applied also to the 30 cent per liter of oil products allocated by ERL as set forth in paragraph 2 above, but we are not at all certain that the latter form an oil revenue.

For the United Kingdom:

W. A. Smith
Colonel
Director
Commander Sub

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the following is a list of the above.

Copy to: ~~Legal Dept~~ ~~7/11/00~~

as you suggest, as revenue for operating these posts, and as suggest you consult Finance sub-Commission on this aspect. It would be our opinion that the moneys should be turned over to cover the expenses of the UIC or other allocating authorities exactly the same way as is done under Italian government jurisdiction with possibly a deduction of the 20 cents which is normally remitted to the Italian government central administration.

3. As regards the legality of the charge, it is covered by paragraph 12 of Executive Memorandum No. 31, dated 21 April 1944, which reads in part: "The charge will be entitled to levy the charges authorized under existing Italian law." The charge itself is covered by DM. No. 140, Articles 9 and 10, dated 19 April 44, and the method of collection is given in Ministry of Industry, Commerce, and Labor Circular No. 21 (copy attached).

4. With regard to accounting, you are referred to exhibit "A" attached to Executive Memorandum 31, of which a copy is also attached. Whilst this deals with the 30 Alas leviable for the circulation permits, it could presumably be applied also to the 55 contained per liter of fuel products allocated by UIC as mentioned in paragraph 2 above, but we are not at all certain that the latter form an 300 revenue.

For the Chief Commissioner:

7146

W. P. WILSON

Colonel

Director

Comptroller-in-Chief

Enclosure: as of page 4 above.

Copy to: Legal (with Col. Mansford) (with enclosure PIR/COM/10/A)

Finance (10)

Public Safety (10)

File 1007

TO					
COL. CH. P. M. N.					
COL. YOUNG					
LT. COL. W. G. Y.					
MAJ. LUCKMAN					
MAJ. WILSON					
MAJ. HANBURY					
MAJ. BALLANCE					
CAPT. P. WEL					
CHIEF CLERK					

C. O. L. Y.

HEADQUARTERS
PISCAGUATE REGION
ALLIED MILITARY GOVERNMENT
APO 594

EMR/alc

Tel. 407

File: HIR/Com/10/A.

3 February 1945

SUBJECT: P.O.L. fees

TO: Commerce Sub-Commission, HQ AG

1. In conversation with your P.O.L. officers some time ago it was deemed advisable to initiate the fee of 35 centesimales per liter or kilogram of P.O.L. products issued to vehicular users. This is in accordance with Circular No. 21 of the Ministry of Industry, Commerce and Labor, dated 19 December 1944, applicable to liberated (AG) territory. These moneys would be available for the operation of transport pools prior to the establishment of E.M.A.C.

2. Col. Hammett, Legal S/C, HQ AG, advised that the collection of this fee is based upon Decree No. 153 published in the Gacetas Oficiales, No. 31, Anno 83, dated 27 May 1944. This decree was never endorsed for implementation in AG areas.

3. A means of supervision of these moneys, collected on P.O.L., has not been set up for AG territory, as the Finance S/C cannot recommend that AMG Provincial Finance Officers assume any responsibility for accounting since this fee is not an official tax.

4. To collect this fee an official order would be required, establishing the legality in AG areas, similar to Ex. Memo No. 51, an accounting procedure must be established. Such an order should be initiated by Commerce S/C.

5. Therefore, unless otherwise advised, Piscaguate Region cannot undertake to collect these P.O.L. fees during its AG operations.

For the Regional Commissioner:

ance with Circular No. 21 of the Ministry of Industry, Commerce and Labor, dated 17 December 1944, applicable to liberated (AC) territory. These moneys would be available for the operation of transport pools prior to the establishment of M.A.A.C.

2. Col. Hammett, Legal S/C, HQ. AC, advised that the collection of this fee is based upon decree No. 133 published in the Gazzetta Ufficiale, No. 21, Anno 82, dated 27 May 1944. This decree was never endorsed for implementation in AMC areas.

3. A means of supervision of these moneys, collected on P.O.L., has not been set up for AMC territory, as the Finance S/C cannot recommend that AMC Provincial Finance Officers assume any responsibility for accounting since this fee is not an official tax.

4. To collect this fee an official order would be required, establishing the legality in AMC areas, similar to Ex. Memo No. 51. An accounting procedure must be established. Such an order should be initiated by Commerce S/C.

5. Therefore, unless otherwise advised, Piemonte Region cannot undertake to collect these P.O.L. fees during its operations.

For the Regional Commissioner:

/s/ R. L. Reiter
R. L. Reiter, Lt. Col.
Commerce Officer

Copy to:

Regional Transportation Officer, Piemonte Region
Regional Finance
Regional Legal

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