

International Provisional Representative of the

FREE TERRITORY OF TRIESTE

Rappresentanza Internazionale Provvisoria del Territorio Libero di Trieste Začasno Mednarodno Predstavništvo Svobodnega Tržaškega Ozemlja Provisorische Internationale Vertretung des Freien Territoriums Triest

SG/2016/16-en

To the authorities delegated to exercise the administration of taxation and social security in the present-day Free Territory of Trieste entrusted to the temporary civil administration of the Italian Government:

- Tax Revenue Office department of the Provincie of Trieste
- -State Property Office department of Region Friuli Venezia Giulia
- Customs and Monopoly agency interregional department of Veneto and Friuli Venezia Giulia
- -INPS (National social security institute), department of the Provincie of Trieste
- -Equitalia Nord Friuli Venezia Giulia

act notified via certified email, with 1 annex.

This international Representative of State has the honor and the duty to inform the tax authorities and social security bodies addressed that on 22 August 2016 it had to send to the Italian Government and to the President of the Italian Republic an official request to order an urgent verification of the conduction of the temporary civil administration of the present-day Free Territory of Trieste and of its international Free Port, which is entrusted to the Italian Government by the Governments of the United States of America and of the United Kingdom of Great Britain and Northern Ireland as primary administrators on behalf of the United Nations, which therefore were informed of the request of verifications as well.

The request of verification is a consequence of the fact that the administrative, judicial and fiscal bodies delegated by the Italian Government to enforce the special trusteeship regime act as if the administered Free Territory and its international Free Port, instead, were subject to the sovereignty of the Italian State, which is a third Country, and by doing so they cause extremely relevant damages to the citizens, residents, enterprises and institutions of the Free Territory of Trieste, of its international Free Port and of all other States holding general or special rights on it.

However, waiting the results of this verification, this Representative has the duty to prevent, even with official, direct interventions, the continuation of the violations that cause the most serious economic damages.

For this purpose, this Representative invites all local officers and public administrators who might be responsible - whether actively or passively - for those violations:

1) to fully and promptly take note, for all legal intents and purposes, of the contents of the annexed I.P.R. F.T.T. analytic document with protocol number SG/2016/LC/

M-IV.1-en, already sent to the Italian Government and to the President of the Italian Republic, as well as to the pertinent international authorities.

The document provides evidence that the theses declaring the persistence or reestablishment of Italian sovereignty over the present-day Free Territory of Trieste, which ended at the coming into force of the Treaty of Peace with Italy, on 15 September 1947, are based on systematic and scandalous falsifications and violations of the instruments of international law, of the legal system of the Free Territory and of the Constitutional legal order of the Italian Republic itself.

The Treaty of Peace that establishes the Free Territory of Trieste is ratified and executed, without reserves, in the legislation in force of the Italian Republic, and this includes also the temporary civil administration entrusted to the Italian Government, under Constitutional constrain and ranking higher than domestic law (Decree of the Provisional Head of State 890/1947, Law 811/1947, Law 3054/1952, Decree of the President of the Italian Republic 1630/1948, Decree of the President of the Italian Republic 27 October 1954, etc.; Constitution of the Republic of Italy, arts. No. 10, paragraph 1, No. 117 paragraph 1, and No. 101, paragraph 2).

For instance, there is no instrument of international law that amended the multilateral Treaty of Peace establishing Italian sovereignty over the present-day Free Territory of Trieste. That is only an opinion of some Italian jurists and magistrates, with lacks legal consistence because the Treaty reserves the subject to international arbitrations (arts. 87, Annex VIII art. 24), and because in the Italian legal system, which is the *civil law* system, judgments are no sources of law.

This is why in June 2013 the Free Trieste Movement did officially protest the simulation of Italian sovereignty over the Free Territory of Trieste by notifying a "Act of complaint and formal notice of default" to the administering Italian Government, to the local bodies delegated to the administration and, instead, commit the simulation breaching the Treaty of Peace and the very mandate of temporary civil administration, as well as to all pertinent international offices.

The local administering bodies responsible for the violations reacted by declaring, falsely and as agreed between them, that the Free Territory of Trieste «does not exist and never existed», used two administrative judgments to formalize this false thesis (Regional Administrative Court for Friuli Venezia Giulia - TAR FVG Nn. 400/2013 and 530/2013), and used the two judgments as a surrogate for a non-existing title of sovereignty. The absolute falsity of this thesis is demonstrated in the annexed I.P.R. F.T.T. document with protocol number SG/2016/LC/M-IV.1-en.

2) to promptly order the suspension or to revoke for self-protection the issuing or the execution of the acts falling under their own competences, or under the competences of their subordinates, that were ordered or committed illegally in the name, on behalf or for the advantage of the Italian State causing therefore unfair economic damages to the Free Territory of Trieste, to its institutions, citizens and residents, to its enterprises, to to those of the other States holding rights over the international Free Port of the Free Territory.

In particular, as for the tax authorities and social security bodies delegated by the Italian Government to enforce the special trusteeship regime of the Free Territory of Trieste and of its international Free Port, this Representative was able to ascertain that, instead, they enforce within its boundaries the fiscal, custom, demanial, taxation and social security systems of the Italian State, which are even burdened by the enormous public debt of Italy, and they do it for the advantage of the budgets of the Italian State, breaching both the sovereignty of the Free Territory and the specific norms of the Treaty of Peace (precisely, Annex VII, art. 21; Annex VIII, arts. 2, 5, 6, 7; Annex X, arts. 1,5,8).

Also, by doing so, the Tax Revenue Office claims the right to apply enforced recovery to collect enormous tax credits that are actually legally non-existent, at the expenses of the public bodies of the Free Territory of Trieste and of its main corporations of State, like the Organization for the development of the Industrial Zone – EZIT and the international Free Port of Trieste, either threatening them with or causing their financial collapse and liquidation, while the Customs Agency burdens the Free Port with illegitimate, high taxes that discourage investors and operators, the State Property Office sells the public properties of the Free Territory as if they belonged to the Italian State and even reducing their prices without justification (therefore, all sales might be subject to eviction), and pensions are reduced by applying the burdens Italian withholding taxes to them.

Facing the oppositions of the subjects damaged by such behaviors regarding taxes and social security, the Tax Revenue Office, the INPS and collection agency Equitalia, after a first cautious phase due to the question regarding the enforcement of international Treaties, continued the simulation of Italian sovereignty recalling the circular letters of the Prefect of Trieste that contain the same false and deceptive statements as judgments TAR FVG (Regional Administrative Court for Friuli Venezia Giulia) Nn. 400/2013 and 500/2013. Also, collection agency Equitalia refuses to suspend the enforced recovery until the verification of Italian jurisdiction.

All consequent fiscal, pecuniary, custom-related, and contributive damages that were caused to the Free Territory of Trieste, to its institutions, to its citizens and residents, to its enterprises and to those of all other States holding rights on the international Free Port are enormous, they devastate the economy both on the individual and community level, and the officers delegated to exercise the temporary administration are directly co-responsible for them under both civil and criminal law.

Therefore, this Representative is confident that, pending the verifications requested to superior authorities, the Italian officers who are delegated to the exercise of the administration of taxation and social security in the present-day Free Territory are themselves willing to desist from all the infringements reported to them, to have their subordinates desisting as well, as promptly and with the most suitable means to prevent giving raise to further moral and legal liabilities for other unfair damages.

This Representative is sending directly an identical invitation to all other local bodies delegated to exercise the temporary civil administration of the Free Territory of Trieste entrusted to the responsibility of the Italian Government.

In legal disputes regarding the legal status of the Free Territory of Trieste and of the related rights, all damaged subjects can refer to this official communication that this international Representative of State has notified to the addressed tax authorities and social security bodies.

Trieste, 27 August 2016.

Paolo G. Parovel

Secretary General of the I.P.R. F.T.T.