



- 1) to the **Prosecution Office of the Republic in Trieste**
- 2) to the **Regional Prosecution Office of the Court of Auditors**

for information:

- to the **Commissar of the Italian Government in Region Friuli Venezia Giulia**
- to the **Italian Prefect in Trieste**
- to the **Regional Administration of Friuli Venezia Giulia**
- to the **Chairman and Board of directors of the EZIT**
- to the **Revenue Agency in Trieste**
- to **Equitalia SpA**
- to **Equitalia Nord**
- to the **Mayor of the City of Trieste**

informed via certified email - p.e.c.

and for international protections:

- to the I.P.R. - International Provisional Representative of the Free Territory of Trieste

EXPOSÉ

**concerning the collection of undue taxes from the
*Ente per la Zona Industriale di Trieste (organization for the development
of the industrial zone of Trieste) and related alleged offences***

1. In recent weeks, the Italian Revenue Agency in Trieste, through the concessionaire Equitalia, started the enforced recovery proceeding of more than EUR 9 million against the EZIT - Ente Zona Industriale Trieste - (organization for the development of the industrial zone of Trieste), as part of the first instalment of an alleged evasion of the IVA (Italian VAT) which might amount to more than EUR 100 million, an amount of money that either equal or superior to the patrimony of the organization itself.
2. In order to collect this first instalment, the concessionaire Equitalia has already foreclosed the availability of cash of the EZIT and part of its immovable properties. The forced taxation and enforced recovery proceeding are driving the organization to liquidation.
3. Both the Revenue Agency and the concessionaire of the collection of taxes did enforce the taxation and the recovery proceeding in the name and on behalf of the State of Italy, on the legal assumption that the current Free Territory of Trieste, consisting in the City of Trieste, the five Municipalities nearby and the International Free Port, are all subject to the sovereignty of the State of Italy.

4. This legal assumption is false, because the current Free Territory of Trieste is established, since 15 September 1947, as a sovereign State, member *de jure* of the Organization of the United Nations, under a provisional regime of administration, currently entrusted to the responsibility of the Italian Government, which exercises the consequent legislative and administrative powers through bodies it has delegated for this purpose.

5. This delegation is currently carried out, in fulfilment of Decree of the President of the Republic of Italy dated 17 October 1954 and of article 70 of the Constitutional Law No. 1/1963 mostly by the Commissar of the Italian Government in Region Friuli Venezia Giulia, and partially by the Prefect and the Region itself, which do act within the Free Territory of Trieste by virtue of this title, not as representatives of the State of Italy.

6. Italian laws, including tax regulation, cannot be enforced within the Free Territory of Trieste without being validly extended to it by the provisional Government, either directly or through the bodies it has delegated for the administration (see: Italian Supreme Court of Cassation, I Civil Section, judgment No. 323 of September 26th, 1965).

7. The EZIT is an economic State Corporation of the Free Territory of Trieste, currently subject to the regulation and control of Region Friuli Venezia Giulia as part of the functions of temporary civil administration of the Free Territory, which are delegated to it under article 70 of Constitutional Law No. 1/1963.

8. The taxation and the collection procedure through Equitalia enforced by the Revenue Agency against the EZIT are illegitimate:

- a) if enforced in the name and on behalf of the State of Italy, because of the original, absolute lack of jurisdiction;
- b) if enforced as part of the temporary civil administration of the Free Territory of Trieste, because they would go against the law, by enforcing Italian fiscal laws that were not regularly extended to Trieste, in particular, the Italian laws on the IVA, a tax from which the very legislation of Italy recognizes that the EZIT is exempt (Law No. 26/1986, article 5).

9. The Movimento Trieste Libera - Gibanje Svobodni Trst - Bewegung Freies Triest - Free Trieste Movement, taking action for the legitimate interests of the sovereign population and of the national and foreign enterprises of the Free Territory of Trieste, did therefore take care to properly put in default the Commissar of the Government, the Prefect and the Regional Administration, with a formal act dated 9.10.2015 (*annex I*), for them to reject and declare null and void the tax demands to the EZIT by exercising their special legislative and administrative powers consequent from the temporary civil administration of the Free Territory of Trieste, which are delegated to them under article 80 of the Italian Constitutional Law No. 1/1963.

10. This defence of the EZIT as a state corporation of the Free Territory of Trieste is also a duty of its directors, represented by the Chairman, its board of directors and of a possible Commissar who, in exercising their role, would all have the titles and legal obligations of public officers.

11. As for the activation of international protections, the Free Trieste Movement has sent a copy of the act to the I.P.R. F.T.T. - International Provisional Representative of the Free Territory of Trieste.

12. It appears that neither the Commissar of the Italian Government, the Prefect or the Regional Administration fulfilled the requests, while the chairman of the EZIT announced that he and the of board of directors will resign, declaring that the reason is to avoid their decision-making responsibilities.

13. Said behaviours of the above mentioned public officers gives raise to criminal liabilities for the alleged offence of omission of official acts as well as constituting ground for legal actions for damages to remediate the extremely serious damages that would be caused to the Free Territory of Trieste, to its sovereign population, as well as to local and foreign enterprises.

14. The omissions seem to be motivated by the fact that all those functionaries and provisional public officers to adhere, either for a personal belief of an environmental constrain, to political thesis consisting in the idea that the Free Territory of Trieste would be subject to the sovereignty of the State of Italy.

15. In contradiction with this political adhesion, the Regional Administration in person of president Debora Serracchiani, the Municipal administration, in person of the Mayor of Trieste, Roberto Cosolini, as well as other public administrators and Italian functionaries in Trieste, did announce in public their intention to take action, institutionally and all together, to subtract to the enforced recovery of the State of Italy the immovable properties of the EZIT by trading or entrusting them to other Organizations. According to the press, the Region has already taken action for this.

16. As a consequence of their institutional roles, the above mentioned public administrators and functionaries cannot be unaware that in the legal system of the Republic of Italy, the fraudulent subtraction of own or other's properties from the enforced collection of taxes is a criminal offence, punished with 6 months to 4 years imprisonment, and with the interdiction from public offices (Legislative Decree No. 74/2000, "*Nuova disciplina dei Reati Tributari*" - "New rules on criminal offences relating to income tax ", article 11 - "Fraudulent subtraction to the payment of taxes" and article 12 - "Ancillary penalties"; see also: Italian Supreme Court of Cassation, III Criminal Section, judgment No. 28567 of July 17th 2012).

17. The public nature of the EZIT case and of the related acts does also exclude the good faith of possible third party purchasers or public and private trustees, as well as exposing them to both the revocation of the Deeds for transferring

ownership or acts of entrustment for those properties and to prosecution for the crimes of receiving stolen goods and of money laundering

18. Therefore, this case does have the following, logical-legal alternative under the administrative, criminal and civil profiles:

a) if the EZIT is a State Corporation of the Free Territory of Trieste, the tax demand of the State of Italy has no legal bases, the functionaries and public administrators involved have the official duty to prevent its payment and, if they do not do it, they are liable for both omission of official duties and civil legal actions for damages to remediate the extremely serious damages that this would cause to the Free Territory of Trieste, to its sovereign population, to individual citizens and to national and foreign enterprises;

b) on the contrary, if the Free Territory of Trieste were subject to the sovereignty of the Republic of Italy, the tax demand of the State of Italy would become legitimate and the actions committed or attempted by functionaries and local or regional public administrators to subtract the properties of the EZIT to the enforced collection would give raise to their liability for the consequent serious and aggravated criminal and administrative offences, including the related civil liabilities and interdiction from public offices.

19. The Free Trieste Movement, within its competences, does therefore denounce in the form of an exposé these facts and the related alleged offences mentioned above or yet to be identified:

a) to the Prosecution office of the Republic in Trieste and to the other bodies addressed, as bodies of the Italia Government in its role of provisional government in charge of the civil administration of the Free Territory of Trieste;

b) to the I.P.R. F.T.T. - International Provisional Representative of the Free Territory of Trieste,

and request to receive communications of possible requests of dismissal or extension of the criminal and administrative investigations to address of the Free Trieste Movement, piazza della borsa 7, Trieste.

Trieste, 6 November 2015

Roberto Giurastante
President of the Free Trieste Movement

