

The reasons and main legal bases of the tax objection of the Free Trieste Movement for the citizens, residents and for the the enterprises of the Free Territory of Trieste

The alleged sovereignty of the State of Italy over Trieste, its territory and its international Free Port a political-juridical pretense that does not correspond to the truth, since that sovereignty ceased since September 15th, 1947 by virtue of the coming into force of the Treaty of Peace of Paris of February 10th, 1947, which replaced that with the sovereignty of State of the Free Territory of Trieste under a provisional Regime of Government.;

with the Memorandum of Understanding of London of October 5th, 1954, which is an additional executive instrument of the Treaty of Peace, therefore, the current Free Territory of Trieste is entrusted under a mandate of temporary civil administration to the Italian Government, on behalf of the Security Council of the United Nations, not to the State of Italy on behalf of the Italian Parliament;

both the Treaty of Peace of 1947 and the memorandum of Understanding of London of 1954 are multilateral legal instruments in force under international law, and were never amended in the parts regarding the laws on the current Free Territory of Trieste (cfr. US Department of State, *Treaties in Force*, 2013);

the Treaty of Peace of 1947 and the Memorandum of London of 1954 are international legal instruments ratified and implemented in the legal system of the Republic of Italy under laws in legal force (*Law No. 811 of 2 August 1947; Legislative Decree of the Provisional Head of State No. 1430 of 28 November 1947, Law No. 3054 of 25 November 1952; Decree of the President of the Republic of 27 October 1954; Constitutional Law No. 1/1963, article 70*) taking precedence over internal law (*articles 10, sub-paragraph 1 and 117, sub-paragraph 1 of the Constitution of the Republic of Italy*);

Therefore, the Italian Government exercised and exercises to this day this temporary civil administration over the current Free Territory of Trieste,

directly and nominating a Commissar of Government (Commissario Generale until 1964, currently Commissario presso la Regione Friuli Venezia Giulia) to whom it delegated and has not yet revoked the necessary special, legislative and administrative delegations;

due to these reasons, the laws of the State of Italy, including fiscal laws, are not directly effective over the Free Territory of Trieste, and can be enforced to it only and as long as their provisions are extended to it with the specific legal provisions and upon being correctly published on a dedicated Official Bulletin, that are taken by the provisional Italian Government or by its delegate Commissar of Government, under this title and in accordance with the legal order established under the Treaty of Peace;

therefore, it is *ipso facto* illegitimate, null and void enforcing these within the Free Territory of Trieste, and so also to its citizens *de jure*, to its residents, to its institutions and to its enterprises, whenever said norms were not extended to the Free Territory with the needed legislative measures of the administering Authority, or when their content conflicts with the legal order of the Free Territory as established under the Treaty of Peace;

despite this, since 1964 the provisional Italian Government and the commissar it has delegated omitted the formal procedures of emission and publication of the legislative measures for the extension of Italian laws within the Free Territory of Trieste, as well as unlawfully allowing their formal, informal extension in order to simulate Italian sovereignty over it, in breach of both the Treaty of Peace of 1947 and the Memorandum of Understanding of 1954;

at the same time, the provisional Italian Government and the Commissar it has delegated dis continue to exercise, to this day, the legislative powers of temporary civil administration over the Free Territory of Trieste issuing decrees on other matters, like the extension of the Free Zones of the international Free Port, the “*Fondo Trieste*” and the electoral districts of the Province;

consequently, is to be considered a priori illegitimate the application, to the Free Territory of Trieste, of all Italian laws which, since 1964, were not extended with formal measures of the Authority in charge of the temporary civil administration;

the obligation, for the administering Authority, to extend - under pain of nullity - Italian laws is recognized and confirmed by the Italian Supreme Court of Cassation – which, under Decree No. 2/1954 of the administering Authority serves also as Court of Cassation of the current Free Territory of Trieste – I Civil Section, with judgment No. 323 of September 26th, 1965, on fiscal matters:

«Poiché il decreto legislativo 29 marzo 1947, n. 143, istitutivo della imposta straordinaria progressiva sul patrimonio, non è stato esteso al Territorio Libero di Trieste, i cittadini italiani ivi residenti al 28 marzo 1947 non possono essere assoggettati a tale imposta, indipendentemente dalla circostanza che i loro beni siano situati in tutto o in parte fuori del Territorio Libero di Trieste.»;

«Since legislative decree No. 143 of March 29th, 1947, establishing the extraordinary progressive income tax, has not been extended to the Free Territory of Trieste, Italian citizens residing there at March 18th, 1947 cannot be subject to this tax, regardless of the circumstances that their properties are, wholly or in part, outside the Free Territory of Trieste.»

all of this confirms that the political-legal pretense of Italian sovereignty over Trieste after September 15th, 1947 violates both international law and the Constitution and legal order of the Republic of Italy, and that the thesis with which Italian authorities attempt to justify it are unfounded and deceptive;

this political-legal pretense is used by the entrusted, provisional Italian Government to unlawfully subject the Free Territory of Trieste, its citizens *de jure*, its residents, its enterprises and its institutions to the direct and indirect taxation of the State of Italy, as if these were part of it, and to unlawfully add to the budget of the State of Italy and of its organizations the money collected, unfairly, by doing so.

said illegal, direct and indirect forms of taxation in the Free Territory of Trieste includes the collection of taxes carried out by any organ, public administration of service concessionary company of the Republic of Italy;

also, said illegal, direct and indirect forms of taxation do also include a share if the enormous public debt of the public debt of the State of Italy, and the Free Territory of Trieste, along with its citizens *de jure*, residents, enterprises and institutions, are expressly exempted under the Treaty of Peace in force,

which is, at the same time, a law in legal force of the State of Italy, and precisely under article 5 of Annex X of the Treaty: «*The Free Territory shall be exempt from the payment of the Italian public debt.*»

to this day, the Italian public debt unlawfully charged also on the citizens, residents and enterprises of the Free Territory of Trieste is caused by the abnormous corruptions of the political and institutional system of the State of Italy, and it increased to more than EUR 2,214 billion, it is increasing irreversibly and it does already burden on each individual for more than EUR 36,000 and for more than EUR 80.000 for each employed or self-employed person;

said illegal direct and indirect forms of taxation, increased due to both the Italian public debt and the abnormous corruptions of the political and institutional Italian system, do unfairly reduce in poverty the citizens *de jure* and the residents of the Free Territory of Trieste as well as ruining its enterprises, making it impossible for them to pay the taxes unlawfully demand by the Government and the State of Italy;

In addition to causing, by doing so, those conditions of poverty and economic ruin, the Government and the State of Italy take advantage of it to collect, by force, the taxes undue, unfairly expropriating the citizens *de jure*, the residents and the enterprises of the Free Territory of Trieste of their mutable and immovable properties, for the benefit of speculators;

the forced and unfair fiscal collections and taxes are also coupled with the violation, committed by both the administering Italian Government and the State of Italy, of the political right of the citizens, residents and enterprises of the Free Territory of Trieste to be represented as such, therefore to the fundamental democratic principle «*no taxation without representation*»;

at the same time, the administering Italian Government prevents the citizens *de jure*, the residents and the enterprises of the Free Territory of Trieste from defending themselves in a fair trial from both tax abuses and other abuses concerning sovereignty, because it has illegally substituted all judicial bodies of the Free Territory of Trieste, established under the Treaty of Peace, with the judicial bodies (civil, criminal, administrative and tax courts) of the State of Italy which, as such, depend on it and swear an Oath of Loyalty to it (*Law No. 478/1946, article 4*) as well as acting on its behalf to support the pretense of its sovereignty over the Free Territory;

Said judicial bodies of the State of Italy do, therefore, act both under the legal perspective and *de facto*, in complete and insanabile conflict with the interests of State of the Free Territory of Trieste, violate both the legal system of the Free Territory and the rights of its citizens and enterprises to have their own judicial bodies, free and independent (Treaty of Peace, Annex VI, article 15 and the Italian laws e leggi italiane di esecuzione e ratifica), as well as the fundamental right of its citizens to have a neutral, impartial judge even on this matter (*Universal Declaration of Human Rights*, article 10; *Convention de sauvegarde des Droits de l'Homme et des Libertés fondamentales*, article 6; *Constitution of the Republic of Italy*, article 111);

the main rights of the citizens, residents and enterprises violated by those means are those listed in the «**Charter of Rights of the Citizens and of the Enterprises of the Free Territory of Trieste**» notified on May 22nd, 2015 by the Free Trieste Movement to the administering Italian authorities and to other Italian authorities in Trieste;

the matter is already the subject of an international dispute opened by the Free Trieste Movement also before the European Parliament and, through it, before the European Commission, with **petition dated 6.4.2015**, notified even to said provisional Italian authorities and to other Italian authorities in Trieste, for «**serious violations of international law and of the law of the European Union in the legal, political and economic relations of the European Union and of the Republic of Italy toward the current Free Territory of Trieste and toward the other Member States of the EU and of the International Community**»;

the primary legal obligation to immediately end those violations is placed on the Italian Government, represented by the President of the Council of Ministers, on each Minister and on the Commissar of Government and other functionaries delegated by them for this purpose, therefore, they have full and whole civil and criminal liability in regard to said obligation, and that can be brought before all competent Courts;

this legal obligation is correctly represented in the act notified, for that purpose, on June 15th, 2015 by the Free Trieste Movement to the delegated Commissar of Government and, through them, to the provisional Italian Government, under the title of «**Formal invitation to comply within 90 days to the obligations established under international and Italian law in**

regard to the Free Territory of Trieste, its enterprises and its institutions»;

The violations of the principles of legality and democracy committed against the Free Territory of Trieste constitute a further aspect of the inner corruptions of the Italian political and institutional system, whose negative consequences do even extend, as in this case, on an international level;

the affirmation of legality, on all levels, is a right and an ethical, political and economic, undeniable right of human beings for themselves, for the community they belong to and for the International Community;

the tax abuses of the Italian Government and of the Italian State against the citizens, residents, enterprises and institutions of the Free Territory of Trieste entitle them to a reparation for the amounts they have already unfairly paid or taxes deduced, as well as to spontaneously suspend the payments, but also to obtain the immediate suspension of forced payments, of all past and current fiscal impositions, direct and indirect, of the State of Italy within the Free Territory of Trieste as long as the administering Government or the Commissar it has delegated do not prove their legitimacy;

the proof of the legitimacy of said fiscal impositions consists:

a) in the actual extension of the related Italian law to the Free Territory of Trieste through a regular decree of the administering Authority, which must be published on a dedicated Official Bulletin and cannot be retroactive;

b) in the fact that individual taxes do not conflict with the provisions of the Treaty of Peace, for example, when it comes to the Italian public debt, which must therefore be detracted from each fiscal imposition - direct or indirect - collected within the Free Territory of Trieste;

c) in the fact that the amounts collected must be expressly destined and taken by the temporary civil administration of State of the Free Territory of Trieste, not by the administration of a third State, like Italy, or by its organizations, public administrations and the concessionaires of its public services;

that said illegitimate tax claims cannot be legitimized nor legitimately carried out upon proceedings opened by judiciary bodies of the State of Italy which, as such, are acting in clear and irremediable conflict with the interests of State of

the Free Territory of Trieste, of its citizens *de jure* and residents, enterprises and institutions;

due to this, the citizens, residents and enterprises of the current Free Territory of Trieste – Territorio Libero di Trieste – Svobodno Tržaško Ozemlje who undersign the tax objection organized by the Free Trieste Movement declare:

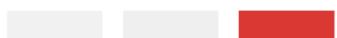
– to have suspended, for the legitimate reasons mentioned above, their payment of all forms of taxation - direct and indirect - of the State of Italy, of its bodies, of its public administrations and of its public services concessionaires until the provisional civil administering Authority of the Free Territory of Trieste, consisting in the Commissar of Government, delegated to administer it and in the delegating provisional Government, do verify, proof and declare the lawfulness of said taxes with formal acts, in the terms listed above;

- to be willing to pay, regularly and at the earliest possible time, all taxes that are proved to be legitimate in the Free Territory of Trieste in order to support its State budget and public services;

- do, therefore, demand to the Commissar of Government, delegated to exercise the temporary civil administration of the current Free Territory of Trieste and, through them, to the delegating provisional Government, in this role, to promptly take care of said verifications and to the presentation of the results, ruling, in the meantime:

- 1) the precautionary suspension of tax collections and of all enforced recovery proceedings current or that might be opened, during this time, against the signatory person as a natural person or as Cardholder or Member of enterprises with legal office in the Free Territory of Trieste;
- 2) immediate and efficient communication of the related precautionary suspensions acts to the tax authorities and to the concessionaires of tax collection;
- 3) appointment of a neutral, impartial judge in charge o possible legal disputes on the matter of tax collections in the Free Territory of Trieste and towards its citizens *de jure*, residents, enterprises and institutions;

the petitioners - citizens, residents and enterprises - do also reserve the right, in the event of a breach, even if partial, of the underlined duties deriving from the temporary civil administration of the Free Territory of Trieste entrusted to the responsibility of the Italian Government, which delegated said powers to the Commissar of Government in charge, any joint or individual legal action to defend the capitals, interests and request compensations - also in regard to the administrative, civil and criminal personal liability of the officers involved (articles 44 and others of the Italian Criminal Code) and of individual bodies or administrations responsible.


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