

§ 52.1.39 - Law December 27, 1953, n. 968. Granting of indemnities and contributions for war damages.

Sector: **National legislation**

Matter: **52. War**

Chapter: **52.1 War damage**

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§ 52.1.39 - Law December 27, 1953, n. 968.

Granting of indemnities and contributions for war damages.

(OJ December 31, 1953, n. 299, SO).

Chapter I

GENERAL PROVISIONS

Art. 1. Compensation and contributions for war damage. Territorial limits of the law.

Indemnities or contributions for the loss, destruction or damage of movable or immovable property as a result of a fact of war are granted to Italian citizens and to entities and companies of Italian nationality, in the manner and within the limits established by this law.

The compensation or contribution is granted for damage occurring in the territory of the State and in the Free Territory of Trieste, in the border areas that are no longer part of the territory of the State, in the territories of Africa already subject to Italian sovereignty, in the Dodecanese and in Albania.

For damages occurring in foreign territory, the indemnity or contribution is granted limited to the cases and conditions provided for by art. 52.

For damage to submarine telecommunications cables, ships, floats and related loads admitted to the benefits of this law, these are granted regardless of the location in which the damage occurred.

Art. 2. Reference to special provisions.

The provisions of this law do not apply:

a) to assets whose repair or reconstruction has been placed at the expense of the State by law; to the buildings of the National Institute for the homes of state employees, of the autonomous Institutes for public housing, of the Reggio Calabria Building Authority and similar bodies, for which art. 56 of legislative decree 10 April 1947, n. 261;

b) the works, systems and materials required by the [law 14 June 1949, n. 410](#), relating to the reactivation of public transport services under concession;

c) baggage, for which the regio provides decree-law 19 May 1941, n. 583, and the royal decree 3 October 1941, n. 1233, as well as the equipment, scientific instruments and tools of the crews of merchant ships for which they provide the collective employment agreements.

Art. 3. Fact of war.

For the purposes of this law, it is considered a fact of war the fact of the enemy, co-belligerent, allied or national armed forces in the preparation or conduct of war operations.

The roundups, retaliatory actions, looting and, in general, the irregular occupations of real estate and the irregular or abusive withdrawals of movable things not regulated by law, by anyone carried out are also considered to be war events.

The explosions of ammunition or war remnants of war, as well as the explosion of mines caused by collision with ships or floats, are also considered to be facts of war.

The abandonment of assets, as well as the removal, destruction and damage, by whoever operated, following the removal of the injured person from their residence or residence, provided that they are forced by war events or by provisions of the civil authorities or military, or as a result of imprisonment, internment or evacuation.

Regular or irregular voluntary formations, national, allied or enemy, participating in war operations and, for the territories of Africa already subject to Italian sovereignty, the irregular armed bands, provided for by art. 1 of royal decree 22 February 1943, n. 250.

For the territories of Africa already subject to Italian sovereignty, even those produced by operations for the protection of public order and internal security, provided for by art. 2 of royal decree 14 June 1941, n. 964, modified from royal decree 22 February 1943, n. 250.

Art. 4. Goods admitted to the provisions of the law.

The benefits of this law are granted for damage to the following assets:

a) items of clothing, linen, furniture and furnishings, even if belonging to entities or cohabitations;

b) buildings or furniture used for the exercise of a professional, artisan, commercial or industrial activity;

c) buildings and furniture used for the exercise of agricultural activity;

d) buildings other than those indicated in the previous letters.

Art. 5. Goods excluded from the provisions of the law.

No benefit is granted for damage to the following goods:

- a) objects of precious metal, jewelery in general, furniture with merely decorative or embellishment functions;
- b) weapons, tools and equipment for sport and pleasure of any kind and related accessories;
- c) cars, carriages, horses and related accessories not used for work purposes, pleasure boats and floats;
- d) sums of cash, securities, coupons and other bearer contact details, issued by anyone, except for the reconstruction of those securities for which special laws provide for amortization;
- e) castles, villas, game reserves, parks and other properties intended exclusively for luxury use;
- f) tombs, chapels, aedicules and others and other sepulchral monuments, with the exception of those belonging to brotherhoods having a funeral purpose.

Art. 6. Transfer of the indemnity and contribution.

The contribution and compensation are granted to the injured party and to his successors in title for any reason.

If in the contracts stipulated before the entry into force of the legislative decree 10 April 1947, n. 261, with the transfer of ownership of the damaged asset, the state contribution or indemnity has not been expressly transferred to the purchaser, the consent of the transferor is required for the settlement of the contribution or indemnity in favor of the purchaser.

If, in relation to the implementation of the reconstruction plans, even if in the process of being approved, or in any case following expropriation, it is not possible to reconstruct the asset on the area of the destroyed one, the granting of the contribution in favor of third parties is permitted. which has already been sold or to which the contribution will be sold and who have already rebuilt or rebuild the asset on another area within the territory of the same Municipality.

In cases of transfer of ownership or assignment, referred to in the preceding paragraphs, the indemnity or contribution to be paid to the assignee is determined to the same extent as that due to the assignor, unless the assignee is entitled to a minor one.

Art. 7. Damage reports.

For the purposes of this law, the complaints already presented are valid.

However, the presentation of new complaints to the tax authorities within 90 days following the entry into force of this law is allowed.

No integration or extension of previous complaints is allowed.

If, within 180 days of the entry into force of this law, the interested party has not declared to the Tax Authority that he wishes to restore the destroyed or damaged property, it will be understood that he has renounced the contribution and the compensation will be paid. .

For damages occurring outside the national territory, the complaints presented up to 30 June 1949 are valid, based on the laws of 28 September 1940, n. 1399; June 14, 1941, n. 964; November 20, 1941, n. 1432; to theroyal decree 8 December 1941, n. 1600; and fromlegislative decree 25 March 1948, n. 329, to the Ministries of the Treasury, Foreign Affairs and Italian Africa. Interested parties, who have not submitted any complaint, must produce it, under penalty of forfeiture, within 90 days following the entry into force of this law.

For damage resulting from explosions, which occurred after the entry into force of this law, the injured must submit, under penalty of forfeiture, within 90 days from the date of the explosion, the complaint and declaration referred to in the fourth paragraph of this article .

Art. 8. Co-ownership for undivided shares.

When the damaged property referred to in letters b), c) and d) of art. 4 of this law belongs by undivided shares to several people, the complaint can be presented by only one of them in their own interest and that of the other co-owners; each of these may also request the separate payment of their share of the indemnity or contribution^[1] .

In the event that some of the co-owners lodge an appeal to the Minister for the Treasury against the liquidation of the indemnity or contribution, payment of the shares of the other co-owners who explicitly request it can be ordered. The effects of the appeal are limited to the shares of the applicant co-owners^[2] .

If the other co-owners do not intend to restore the damaged or destroyed property, the co-owner, who intends to proceed with the restoration, can purchase the property of the former using the provisions of the [law 25 June 1865, n. 2359](#).

Art. 9. Subrogation in the presentation of the complaint.

If the complaint has not been filed within the established deadline, the creditors, or those entitled to the property destroyed in whole or in part by virtue of a title with a certain date prior to the expiry of the deadline set for the complaint, can subrogate to the injured party. .

For this purpose, the complaint must be submitted, under penalty of forfeiture, within 180 days of the expiry of the term set in the second paragraph of art. 7.

For the purposes of this law, the requests presented in subrogation, within the terms, by bodies representing or protecting the injured, legally recognized at the time of entry into force of this law, are valid. [\[3\]](#) .

Art. 10. Proof of ownership of the goods.

The report of war damage must be accompanied by the documents proving the documentary proof of the request for granting the benefits provided for by this law.

For goods entrusted for transport to the railways and not arrived at their destination in the period from January 1, 1943 to April 15, 1946, it is necessary to prove, by showing the waybill or the baggage receipt, that they have been shipped, and by means of a certificate from release from the railways, that the items shipped were not delivered because the wagon in which they traveled either did not arrive, or arrived tampered with, at the destination station, or because the room where the items were deposited was destroyed due to war.

For real estate, the injured party who cannot produce the deeds demonstrating his ownership, must accompany the application with a deed showing the possession useful for the purposes of art. 1158 of the Civil Code. To this end, a sworn declaration made to the praetor or notary by the interested party and by four citizens of the place where the property is located or was located, who certify the well-known belonging of it, and by what title, to the applicant for the contribution. Similarly, it will be possible to document the ownership of the vehicles, identified on the basis of the license plate number, registered in public registers, in accordance with and for the purposes of art. 1162 of the Civil Code[\[4\]](#) .

For properties located in territories already subject to Italian sovereignty, the declaration referred to in the previous paragraph must be made by the person concerned and by four Italian citizens who resided in the locality where the damaged or destroyed properties were.

In the deed demonstrating ownership and possession, the date of any transfer of ownership subsequent to the war event that caused the damage and the name of the original damaged owner must be shown.

The state remains extraneous to any dispute that may arise between those who have obtained the benefits of this law and the people who have rights to the repaired or rebuilt property.

Art. 11. Denunciation of benefits obtained - Deductions.

The complainant must declare any providence received for war damage or in any case for the recovery, restoration or replacement of the property, as well as the administration or body that provided it and the amount.

It must also declare the indemnities or fees received or to be received from insurance companies, other entities or individuals, from foreign states on the basis of international agreements or conventions, as well as the sums that have been admitted as a deduction as losses for war damage, pursuant to of the royal legislative decree 27 May 1946, n. 436, and of the consolidated text of the provisions concerning extraordinary taxes on assets no. 203, and the assets already declared lost and of which he has in any case regained possession.

The sums received or must be received for one of the provisions referred to in the preceding paragraphs must be deducted from the indemnity or contribution granted by this law.

If the injured party has benefited, due to war damage, from loans at a favorable rate, with a state guarantee or with state contributions, the lower amount paid with respect to the current legal interest will be calculated for the purposes of the deduction referred to in this article.

Art. 12. Public administrations' obligation to communicate the benefits granted.

The public administrations, entities and institutions subsidized by the State must notify the competent tax authorities of the area of the advances and administrations of all kinds, in cash or in kind, granted by them for the securities indicated in the previous article.

Likewise, the direct tax offices must communicate to the tax authorities for each taxpayer the sums admitted in deduction as losses for war damage, pursuant to the royal legislative decree 27 May 1946, n. 436, on the invocation of war profits and exceptional profits from speculation and of the consolidated text of 9 May 1950, n. 203.

Art. 13. Forfeiture.

No indemnity or contribution is paid in the event of false or knowingly inaccurate reports or declarations, or in the event of omission of the declarations provided for by art. 11.

Art. 14. Payments already made.

The final settlements followed under Articles 15, 16, 17 and 18 of the law 26 October 1940, n. 1543, are not open to review.

Art. 15. Damage assessment.

The assessment of the damage is carried out by the tax office in whose district the damage occurred.

For damage to ships and floats and related loads, the competent tax office in relation to the place of registration of the ship or float shall provide.

For those goods entrusted to the Railways for transport and not reached their destination, the Finance Office in whose district the destination railway station is based.

For damage to property indicated in the second paragraph of this article, which were registered in offices located in territories no longer subject to the sovereignty of the Italian State or for which it is not possible to ascertain the place of registration, for damage to submarine cables of telecommunications and for damages suffered by citizens outside the current territory of the State, the Ministry of the Treasury provides.

Art. 16. Damage to household goods. Settlement and payment.

For damage to the assets indicated in letter a) of article 4, the Finance Intendant, having obtained information, and having heard, if he deems it necessary, the technical offices of the State Administrations, determines, with his decree, the sum that must be serve as a basis for the commensuration of the indemnity and provides for the settlement and payment.

The Intendant's decree is communicated to the interested party by means of the municipal authority.

Against the decree of the intendant, recourse to the Minister for the Treasury is admitted within 30 days from the date of communication, who will definitively consult, if he deems it, the Central Commission referred to in art. 20 of this law^[5].

Art. 17. Damage to other assets - Investigations.

For damage to goods indicated in letters b), c) and d) of art. 4, the Intendant of Finance, having received information and having consulted the technical offices of the competent State Administrations according to the nature of the damaged property, submits the documents to the Technical-Administrative Commission provided for by the following art. 19, which gives its opinion on the admission of the contribution or compensation and on the sum to be used as a basis for their determination.

On the basis of the results of the documents and the opinion of the Commission, the Intendant establishes, with his decree, whether the contribution or compensation is due and determines the amount.

The Intendant's decree is communicated to the interested party in the manner indicated in the penultimate paragraph of the previous article.

Against the decree of the finance superintendent, recourse to the Minister for the Treasury is allowed within the term of 30 days, who decides with a definitive provision ^[6].

If the valuation of the damage exceeds Lire 50,000 at the prices in force as of June 30, 1943, in the case of compensation, and the cost necessary for the restoration according to the prices in force in May 1940 exceeds Lire 10,000, in the case of a contribution, the provision is issued after consulting of the central technical-administrative Commission referred to in art. 20 of this law[7] .

Art. 18. Damages occurring outside the territory of the State - Settlement and payment.

For damage to property indicated in letter a) of art. 4, which occurred, in the territories referred to in the second and third paragraphs of art. 1, the liquidation is carried out by the Minister for the Treasury, who, having received information, determines, with his decree, the sum that must serve as a basis for the commensuration of the indemnity and arranges for the payment.

For damage to property referred to in letters b), c) and d) of the same art. 4, which occurred in the aforementioned territories, the same Minister for the Treasury provides for the liquidation and payment, having received the information and having heard the Special Commission provided for by art. 21.

The Minister's decree is communicated to the interested party in the manner indicated in the penultimate paragraph of art. 16.

Against the provisions of the Minister for the Treasury issued on the basis of the first two paragraphs of this article, recourse to the same Minister is admitted within the term of 30 days, who decides definitively [8] .

With regard to the assets referred to in letters b), c) and d) of art. 4 of this law, for which the extent of the damage was assessed, at the prices in force at 30 June 1943, in excess of 50,000 lire or the expense, necessary for the restoration, repair and reconstruction according to the prices in force at May 1940, and was valued at more than 10,000 lire, the measure is issued after obtaining the opinion of the central technical-administrative Commission, as per art. 20 of this law[9] .

Art. 19. Provincial commissions for war damages.

In each provincial capital, a technical-administrative Commission is set up by decree of the Minister for the Treasury, made up of the president of the court or a magistrate delegated by him who presides over it, by an official of the Finance Office, by an official of the prefecture, by an official from the technical tax office, by one from the civil engineering office and by three representatives of the victims of war.

Also part of the Commission are a representative of the State Railways Departmental Inspectorate, the Harbor Master's Office, the Provincial Agricultural Inspectorate and a representative of the Trade and Industry Office, who attend the sessions and vote when the Commission must rule on requests relating to the assets indicated in letters b) and c) of art. 4 of respective competence.

An alternate is appointed for each member of the Commission, who intervenes in the sessions in case of absence or impediment of the holder.

For the deliberation of the Commission's opinions to be valid, the presence of half plus one of its members is required.

In the event of a tie, the vote of the president prevails.

The duties of secretary are exercised by an official of the tax office.

When in a province war damage reports exceed 20,000 or 50,000, the Minister for the Treasury has the faculty to establish a second and a third Commission, which may subsequently be abolished in relation to the diminished requirement. [10] .

When in a Province the number of complaints still to be paid pursuant to art. 17 of this law is irrelevant, the Minister for the Treasury has the right to proceed with the dissolution of the related Provincial Commission and to assign its tasks to another Provincial Commission.[11] .

Art. 20. Central Commission for War Damage.[12]

A central technical-administrative Commission has been set up at the Ministry of the Treasury with the task of giving an opinion on appeals in the cases provided for by this law and on any matter pertaining to the matter governed by the law itself.

The Commission is chaired by an ordinary magistrate, with a qualification no less than that of a Supreme Court magistrate, and is composed of five magistrates with the functions of vice president, five officials of the Directorate General for War Damage, five officials of the General Accounting Office of the State, by five officials of the

Directorate General of the Land Registry and of the technical tax services, by two officials of the Ministry of Public Works, one of which is from the Civil Engineering Department, and by ten representatives of the victims of war.

The Commission is divided into five sections, one of which has the task of expressing opinions on appeals against liquidation measures for contributions for the repair or reconstruction of residential homes; the assignments of appeals to the other four sections are made by the president, mainly on the basis of the nature of the damaged goods.

Each section is chaired by the President of the Commission or by one of the three vice presidents and is composed of an official from the Directorate General for War Damage, an official from the State General Accounting Office, an official from the Directorate General for Land Registry and Technical Services, tax authorities and two representatives of the victims of war; the two officials of the Ministry of Public Works referred to in the second paragraph of this article are part of the section called to express opinions on appeals against payment of contributions for the repair or reconstruction of residential homes.

The Commission also includes a representative of the Presidency of the Council of Ministers - Information and Literary, Artistic and Scientific Property Service - and a representative from each of the Ministries of Foreign Affairs, Agriculture and Forestry, Industry, trade and crafts, public works, public education, transport and civil aviation, merchant marine, tourism and entertainment, health, who attend the sessions and have the right to vote when appeals are dealt with on matters that fall within the matters of interest of the respective administrations.

An alternate is appointed for each member of the Commission.

The Minister for the Treasury has the right, in relation to actual needs, to reduce the number of sections, adjusting the number of members.

For the meetings of each section to be valid, at least three members must attend, including the president or one of the vice presidents.

In the event of a tie, the vote of whoever exercises the functions of chairman prevails.

Opinions on matters of principle or, in any case, of particular importance can be devolved by the President of the Commission to a special section chaired by the President himself and composed of the five Vice Presidents, two officials of the Directorate General for War Damage, two officials of the State General Accounting Office, by two officials of the Directorate General of the Land Registry and of the technical tax services and by four representatives of the victims of war.

By decree of the Minister for the Treasury, magistrates, officials and technicians of the State Administration may be called upon to attend the sessions of the Commission for special needs.

A Secretariat is set up at the Central Commission to which an official of the Directorate General for War Damage with the qualification of not less than section director is in charge. The duties of secretary of each section of the Commission are exercised by an official of the same Directorate-General for War Damages.

The Minister for the Treasury establishes, with its own decrees, the extent of the emoluments to be paid to presidents, members of the secretaries of the Commissions and experts who carry out consultative activities for the implementation of this law.

Art. 21. Special commission for war damage occurring outside the national territory.

For the settlement of damages occurring in the Free Territory of Trieste, in the border areas no longer part of the territory of the State, in the territories of Africa already subject to Italian sovereignty, in the Dodecanese and in Albania and for those occurring in foreign territory, as well as for ships and floats, and related loads, for which it is not possible to ascertain the place of registration and for damage to submarine telecommunications cables, a special commission is constituted consisting of a magistrate of not less than an appeal advisor, who chairs it, by two officials of the Directorate General of the Land Registry and Technical Tax Services, by three officials of the Ministry of Foreign Affairs, by two officials of the Ministry of the Treasury and three representatives of the victims of war in the territories mentioned above^[13].

An alternate is appointed for each member of the Commission.

For the deliberations of the Commission to be valid, the presence of half plus one of its members is required.

In the event of a tie, the vote of the president prevails.

The duties of secretary are exercised by an official of the Ministry of the Treasury.

When the conditions provided for by art. 19, seventh paragraph, the Minister for the Treasury will establish more sections for the handling of the affairs referred to in this article, which may be subsequently reduced, in relation to the decreased needs^[14].

Art. 22. Presentation of documents and briefs. Obligation to state reasons.

Interested parties may submit documents and briefs to the competent offices and commissions referred to in the previous articles.

The Administration cannot depart from the opinion of the Commissions without indicating the reasons.

Art. 23. Forms of the concession.

The injured party is granted indemnity without obligation to restore the damaged or destroyed property, or a contribution to restore it.

Art. 24. Distinction of assets admitted to compensation or contribution.

For damage to goods indicated in letter a) of article 4, as well as for goods, stocks, finished products and semi-finished materials of industrial, commercial and artisan companies and the circulating dead stocks of rustic estates, only the indemnity.

For all other damages, compensation or contribution is allowed, at the choice of the interested party.

Art. 25. Basis for commensurate compensation.

The indemnity is granted in an amount equal to the entity of the damage assessed at the prices in force on 30 June 1943, multiplied by the coefficient five [\[15\]](#).

For goods that have been damaged or destroyed in the Municipalities indicated in the second paragraph of art. 42 of this law, the indemnity is paid in an amount equal to the entity of the damage assessed as above multiplied by the coefficient 8 [\[16\]](#).

From the resulting amount on the basis of the provisions of the previous paragraphs, a portion for age not exceeding 25 percent is deducted.

Compensation, in the measures established by this article, is also granted in the event that the particular nature of the damaged or destroyed property does not allow it, on the opinion of the Commission provided for in article 19, based on a decree of the Tax Authority, the restoration.

Art. 26. Limits of compensation for certain goods.

For damage to property indicated in letter a) of art. 4, the indemnity is paid up to the amount of one million lire.

Art. 27. Basis of commensuration of the contribution.

The basis for calculating the contribution is determined as follows:

a) the cost of restoring, repairing or rebuilding is established, according to the prices in force in the month preceding the declaration of war;

b) the sum thus determined is reduced by any depreciation due to age, by no more than 25 per cent. For ships, the percentage deduction is equal to the number of years they had at the time of their loss. In calculating the age of the vessels, periods longer than six months count as a whole year;

c) the resulting amount is multiplied by the ratio existing between the prices at the time of the restoration, repair or reconstruction and the prices in force in the month preceding the declaration of war.

This ratio is determined annually by decree of the competent Minister, according to the nature of the damaged or destroyed property, in agreement with the Minister for the Treasury, based on the data available from the Central Statistical Institute. [\[17\]](#).

A contribution of 50 per cent is granted on the expenditure thus determined.

Art. 28. Limits of indemnity and contribution for all other assets.

For damage to property provided for in letters b), c) and d) of art. 4 of this law if the extent of the damage assessed at the prices in force as of 30 June 1943 exceeds 5 million lire, on the further portions exceeding 5 million, 10 million, 15 million lire, the relative amount is respectively reduced by half, to a third, to a quarter. No indemnity is granted for further amounts exceeding Lire 20 million of damage assessed as above [\[18\]](#) .

Again for the damage to the assets referred to in the previous paragraph, if the amount of the cost of restoration, repair or reconstruction relating to each individual asset, valued in accordance with this law, exceeds Lire 50 million, on the additional amounts exceeding Lire 50 million , 100 million, 150 million, the contribution is reduced by half, to a third, to a quarter respectively. No contribution is granted for further quotas exceeding Lire 200 million.

Art. 29. Provisions in favor of companies in the South.

The limits referred to in the second paragraph of the previous article are raised by 50 per cent for industrial companies in the South.

On the definitive liquidation of indemnities and contributions, in favor of companies in the South, an increase of 18 percent is granted for industrial companies and 5 percent for commercial, artisan and agricultural companies.

In place of the 5 percent increase referred to in the previous paragraph, the 10 percent increase is granted in favor of commercial, artisan and agricultural companies in the South, which have been damaged or destroyed in the Municipalities included among those indicated in the second paragraph of the art. 42.

The increases established by the previous paragraphs also apply to the compensation granted for the loss or destruction of goods, stocks, finished products and semi-finished products.

The same increases are also applied when the limits of the indemnity or contribution quotas established by this law are exceeded and the same are not taken into account for the purposes of calculating the distribution of the quotas established by the previous article.

Art. 30. Methods and terms of restoration.

The restoration provided for by art. 23 must be carried out in the manner and within the prescribed terms and under the technical supervision of the competent Administration according to the nature of the asset, which also sets the terms for the start and completion of the works.

For reasons not conflicting with the general interest, the finance superintendent, on the proposal of the competent Administration according to the nature of the asset, can authorize the restoration in different works or places, provided that the cost of the new work is not less than the sum assumed. as a basis for determining the contribution [\[19\]](#) .

The shipowner grouping of contributions for the restoration of floating vessels of tonnage and speed, or of a type different from that of the individual units eligible for the benefit, may be authorized. The owners of ships and floats can form, for this purpose, shipowning groups by decree of the Minister for the merchant marine and with the other rules established for the consortia referred to in art. 50.

In the event of non-fulfillment of the obligations imposed, the licensee forfeits the benefit of the contribution.

The terms for the restoration may be extended for just cause for a period not exceeding that set for the execution of the works.

If the restoration is not carried out within the established terms, the sums paid as advances on the contribution must be returned.

Against the provisions of the Intendant of Finance, issued in the cases referred to in the preceding paragraphs, recourse to the Minister for the Treasury is allowed within 30 days of the communication, who decides definitively.

Art. 31. Methods of payment. [\[20\]](#)

Except in cases for which this law provides for a different payment system, the amount of the liquidations, carried out for each individual asset, of the indemnities and contributions must be paid as follows:

if it does not exceed 1,000,000 lire, in a single payment;

if it exceeds Lire 1,000,000 and not Lire 30,500,000, in consecutive six-monthly installments of which the first of Lire 1,000,000, the subsequent ones of Lire 500,000 each and the last amount equal to the residual amount possibly less than Lire 500,000;

if it exceeds 30,500,000 lire, in sixty consecutive six-monthly installments, the first of which is not less than one million lire.

Art. 32. Liquidation and payment of the indemnity and contribution.

The contributions to the restoration costs are paid and paid by the Finance Office following certificates of regular execution of the works issued by the technical bodies of the competent State Administration according to the nature of the asset.

Partial liquidations are allowed, during construction, on the basis of progress reports approved by the technical bodies referred to in the previous paragraph.

The indemnities and the installment contributions and those in annuity are liquidated and paid by the Intendenza.

Art. 33. Non-eligibility and non-sequestration of the contribution.

The contributions in the restoration costs provided for by this law can be seized or seized exclusively for maintenance credit.

Art. 34. Prescriptions for the contribution or compensation granted.

I contributi e gli indennizzi non riscossi entro tre anni dalla data di comunicazione all'interessato dell'invio alla Tesoreria del titolo di pagamento sono prescritti.

Sono parimenti prescritte le semestralità di contributo o di indennizzo e le annualità di contributo non riscosse entro tre anni dalla scadenza.

Art. 35. Pagamenti già effettuati.

Le liquidazioni già effettuate dalle Intendenze di finanza prima della entrata in vigore della presente legge per danni ai beni indicati nella lettera a) dell'art. 4 si intendono definitive qualora avverso le medesime non sia prodotto reclamo entro il termine di 60 giorni dalla loro comunicazione agli interessati, da eseguirsi di ufficio dalle Intendenze stesse.

Nel caso in cui non sia proposto reclamo, le Intendenze di finanza provvederanno al pagamento dell'indennizzo, moltiplicando per due l'ammontare della liquidazione.

Nel caso di reclamo, le Intendenze provvederanno a nuova liquidazione nei modi e nelle misure previsti dalla presente legge.

Analogamente sarà provveduto dai competenti uffici per le liquidazioni effettuate per i danni verificatisi nel Territorio Libero di Trieste, nei territori già sottoposti alla sovranità italiana, in Albania ed all'estero.

Capo II

DISPOSIZIONI PARTICOLARI A SINGOLE CATEGORIE DI BENI

Art. 36. Attrezzature e dotazioni di bordo.

L'indennizzo o il contributo per navi e galleggianti sono concessi anche per i danni alle macchine utensili ed altre cose mobili depositate in magazzini a terra e costituenti normali ed indispensabili dotazioni di scorta delle navi o galleggianti.

La prova della proprietà dei beni indicati nel comma precedente può essere fornita anche con i mezzi previsti dal terzo comma dell'art. 10.

Tuttavia, per le navi ed i galleggianti iscritti in uffici di territori non più sottoposti alla sovranità dello Stato italiano e per le loro dotazioni di scorta site in detti territori, la dichiarazione giurata può essere resa al pretore od al notaio dall'interessato e da quattro cittadini italiani.

Art. 37. Beni relativi ad attività industriale, commerciale, artigiana, professionale ed intellettuale.

L'indennizzo o il contributo per gli immobili e i mobili relativi all'esercizio di una attività industriale, commerciale, artigiana, professionale ed intellettuale, si riferiscono alle seguenti categorie di beni:

- a) terreni, fabbricati ed ogni altra costruzione incorporata al suolo;
- b) macchinari, apparecchiature, attrezzi e loro accessori e pertinenze;
- c) merci, scorte e prodotti finiti o semilavorati;
- d) attrezzature e relativo normale arredamento di alberghi, pensioni e locande, stabilimenti idrotermali e balneari e rifugi alpini;
- e) strumenti, oggetti e libri indispensabili per l'esercizio della professione del danneggiato;
- f) manoscritti, opere d'arte e qualsiasi altra opera dell'ingegno.

Le provvidenze previste per le aziende industriali si applicano anche alle aziende per la lavorazione dei prodotti agricoli, eccettuate quelle che limitano la lavorazione alla prima manipolazione dei prodotti dei propri fondi e che rientrano nel disposto dell'articolo seguente.

Ai fini della determinazione dell'indennizzo per i danni subiti dai titolari di brevetti di invenzioni industriali in conseguenza di uno dei fatti di guerra di cui all'art. 3 della legge 27 dicembre 1953, n. 968, o all'art. 2 della presente legge, la base di commisurazione è data dalla valutazione dei compensi convenuti nei contratti di sfruttamento, limitatamente al minimo garantito. L'indennizzo è concesso con le modalità e nei limiti previsti dalla legge 27 dicembre 1953, n. 968 [\[21\]](#).

Art. 38. Beni relativi ad attività agricole.

Gli indennizzi ed i contributi previsti dalla presente legge per immobili e mobili relativi all'esercizio di una attività agricola si riferiscono:

- a) alle opere di sistemazione idraulica e idraulico-agraria e di provvista e utilizzazione delle acque a scopo agricolo e potabile; alle strade poderali e interpoderali ovvero alle teleferiche che le sostituiscono; ai fabbricati rurali; alle opere per la trasformazione da termica ad elettrica dell'energia motrice degli impianti idrovori; alle opere fondiari dei pascoli montani; alle cabine di trasformazione ed alle linee fisse e mobili di distribuzione di energia elettrica ad uso agricolo; nonchè ai macchinari elettrici di utilizzazione di energia ed agli impianti adibiti alla conservazione e lavorazione di prodotti dell'azienda;
- b) alle colture arboree e piantagioni in genere;
- c) alle macchine, veicoli ed altri attrezzi agricoli;
- d) al bestiame bovino da latte, da lavoro e da riproduzione, al bestiame ovino, suino e caprino; al bestiame equino, limitatamente a non più di quattro capi;
- e) alle scorte morte del fondo.

L'indennizzo è altresì corrisposto, ai sensi del presente articolo, per il bestiame da latte, o destinato a necessità di famiglia.

Per le opere indicate alle lettere a) e b) del presente articolo, ove il danneggiato provveda al loro ripristino, il contributo è concesso in ragione del 45 per cento della spesa; ove esse ricadano nelle zone elencate nei decreti interministeriali emanati a norma del [decreto legislativo 22 giugno 1946, n. 33](#), il contributo stesso può essere elevato fino al 60 per cento.

Per i fondi condotti a mezzadria, il pagamento dell'indennizzo o del contributo può essere effettuato separatamente, su domanda di uno degli interessati, per la quota spettante al proprietario e per quella spettante al mezzadro [\[22\]](#).

Nel caso in cui uno di essi presenti ricorso al Ministro per il tesoro, può essere disposto il pagamento della quota dell'altro avente titolo che ne faccia esplicita richiesta [\[23\]](#).

Gli effetti del ricorso sono limitati alla quota del ricorrente [\[24\]](#).

Le detrazioni di cui all'art. 11 della presente legge vengono effettuate solo sulla quota di spettanza del rispettivo beneficiario [\[25\]](#).

Art. 39. Case di abitazione. [\[26\]](#)

Art. 40. Evaluation of subjective conditions.[\[27\]](#)

Art. 41. Reimbursement of the costs of repairs carried out by the State of the only home of the less well-off injured.

For the injured who are in the financial and income conditions referred to in letter a) of n. 1 of art. 39, the reimbursement of the repair costs still due or which will be due under the terms of art. 40 of legislative decree 10 April 1947, n. 261, always in the case of the only home of the injured party, destined for his own and family's home, it is limited to one third of the amount resulting from the final accounting deeds.

Art. 42. Contribution for the reconstruction of houses.

If the injured persons provide for the reconstruction of the destroyed buildings intended for residential use, a constant contribution for 30 years is granted to the individual owners or consortium members at the rate of 4 per cent of the basis for commensurate with the contribution determined in accordance with letters a), b) and c) of art. 27.

This contribution is raised to 5 per cent for buildings to be rebuilt in municipalities in which more than 75 per cent of the rooms intended for housing have been destroyed prior to the war.

Art. 43. Cases of increased contribution for the reconstruction of houses.

To owners who reconstruct buildings for residential use, located in municipalities whose population resulting from the 1936 census is less than 10 thousand inhabitants or in those in which a percentage of destruction of more than 75 percent of the rooms intended for housing has been recognized, a direct capital contribution is granted at the rate of 80 per cent of the basis for calculating the contribution determined in accordance with letters a), b) and c) of art. 27 up to one million and two hundred thousand lire for each real estate unit existing before the war events, even if the amount of the work is greater than this sum[\[28\]](#) .

The benefit referred to in the previous paragraph is not granted to owners who are not in the capital and income conditions provided for by letter a) of n. 1 of art. 39, and is limited to buildings that before the war had an ascertained consistency of no more than six residential units.

The direct contributions in capital, referred to in this article and in articles 45 and 46, are paid in a single solution.

Art. 44. Part of the buildings not intended for housing.

For the purposes of the two previous articles, the part of the building not used as a dwelling will also be considered eligible for the contribution, up to a maximum of 40 percent of the total volume of the building.

Art. 45. Reconstruction of a single residential real estate unit.

For the reconstruction of a single real estate unit intended for the home of the owner or his family, even if located in municipalities with a population of more than 10 thousand inhabitants, and always when the damaged owner is in the financial and income conditions referred to in letter a) of n. 1 of art. 39 and is not the owner of another property, the injured party can reduce the reconstruction of the said house to a volume limit corresponding to the expenditure of one million and 200 thousand lire. This sum will be paid to the injured party, notwithstanding the provisions of the first paragraph of art. 43[\[29\]](#) .

In the case provided for in this article, on the agreement of the damaged owners who take advantage of the same benefit and on the favorable opinion of the municipal building commission, the grouping of two or more real estate units in a single building is allowed.

Art. 46. Reconstruction of buildings in seismic areas.

For buildings to be rebuilt in municipalities in which compliance with the technical and hygienic building standards for first and second category seismic zones is mandatory, the contributions determined in application of articles 42, 43, 44 and 45 are increased respectively by 25 and 20 percent, provided that the pre-existing building had not already been built according to the aforementioned standards.

Art. 47. Condominium for divided shares.

In the case of condominiums for fixed quotas, each owner can submit an application for a contribution for the repair or reconstruction on site of the part or plan pertaining to him.

However, in the hypothesis referred to in the previous paragraph, even one of the condominiums, provided that the condominium has not made a similar request, can, in the interest and in the name of the condominium itself, submit the application for assistance, carry out the work and collect the contribution .

In the case of reconstruction, if this, based on art. 3 of [law 25 June 1949, n. 409](#), cannot be carried out on site, each owner or his successors in title may submit an application for a contribution for the reconstruction in another area within the territory of the same Municipality of the part of the building or of the plan pertaining to it, including the portion of the things municipalities constituting compulsory property.

In the cases referred to in the preceding paragraphs, the State remains extraneous to the relations between the condominiums.

Art. 48. Damage to buildings not expressly considered.

For the repair and reconstruction of buildings, not expressly considered in other provisions of this law, the contribution is granted to the extent of 40 per cent of the basis for commensuration of the contribution determined in accordance with letters a), b) and c) of art. . 27.

Art. 49. Buildings already used as a hotel and rebuilt for housing.

The provisions of articles 39, 42 and 46 also apply to buildings, already used as a hotel, damaged or destroyed by war and rebuilt for residential use, following a hotel release provision.

Art. 50. Building consortia.

The owners of buildings destroyed in the same province can form consortia for the reconstruction of the buildings themselves.

The consortia are recognized by decree of the Minister for the Treasury, in agreement with the Minister for Public Works and have legal personality.

The consortia are governed by a statute approved by the assembly and approved with the recognition decree.

In the case of constitution of consortia, the percentages of contribution provided for by art. 42 increased by 0.25 lire.

The same concessions are granted to cooperatives set up between the owners of destroyed buildings in the same urban area. The increase provided for in the fourth paragraph of this article is granted for the reconstructions that the victims entrust to the first Board of the Administrative Committee for Homeless Relief (CASAS).

Art. 51. Special provisions relating to damage suffered by Italian citizens in the Free Territory of Trieste and in the territories already subject to Italian sovereignty and in Albania.

For damage to property provided for in art. 4 which occurred in the Free Territory of Trieste and in the territories subject to Italian sovereignty and in Albania, the compensation is paid in an amount equal to the entity of the damage, valued at the prices in force on 30 June 1943, multiplied by the coefficient fifteen [\[30\]](#) .

The admission to the contribution, according to the provisions of this law, is conditional on the restoration of the lost or destroyed property in the national territory.

At the request of the interested parties, however, the reuse of the contribution in assets other than those lost or destroyed and in activities other than those for which the assets were intended may be authorized.

For assets located in the Free Territory of Trieste, in Libya, in Eritrea and in the territory of Somalia under Italian trusteeship, restoration may also be allowed in the place where the asset was destroyed.

Where the injured parties, pursuant to the second paragraph of this article, reconstruct the destroyed buildings intended for residential use, the provisions of the second paragraph of art. 42 and art. 43 of this law.

The amount of the liquidations, carried out for each individual asset, of the indemnities and contributions, relating to damages referred to in the first four paragraphs of this article, must be paid as follows:

if it does not exceed 2,000,000 lire, in a lump sum;

if it exceeds Lire 2,000,000 and not Lire 21,000,000, in consecutive six-monthly installments of which the first of Lire 2,000,000, the subsequent ones of Lire 1,000,000 each and the last of an amount equal to the residual amount possibly less than Lire 1,000. 000;

if it exceeds 21,000,000 lire, in twenty consecutive constant semiannuals, the first of which is no less than 2,000,000 lire [\[31\]](#) .

The provisions of this article also apply to the injured in territories already subject to Italian sovereignty, whether they are natural or legal persons who, after the date of occurrence of the damage, have lost or lose their Italian citizenship or nationality without concurrence of their own will.

Art. 52. Damages suffered by Italian citizens and entities abroad.

Without prejudice to the application of special international agreements or conventions that allow for more favorable treatment and without prejudice to the provisions of art. 11, the provisions of this law are also extended to Italian citizens and entities that, during the period from 1 September 1939, until the conclusion of the peace, suffered war damage abroad, provided that the damaged party, on the date of entry into force of the law itself is domiciled and resident in Italy or the entity has its headquarters in Italy.

The provisions of art. 25.

In the case of granting a grant, it is conditional on the restoration of the lost or destroyed asset in the national territory. At the request of the interested party, however, the reuse of the contribution in assets other than those lost or destroyed and in activities other than those for which the assets were intended may be authorized.

For the reconstruction of destroyed buildings intended for residential use, the provisions of art. 27.

Chapter III

COMMON AND FINAL PROVISIONS

Art. 53. Relevance of companies.

For the purposes of the payment of the contribution concerning the companies rebuilt or to be rebuilt, the machinery, the plants and anything else that constitutes the equipment necessary for the operation of the company, must be considered pertinent, provided that the property in which the said equipment is installed and the equipment itself belong to the same owner.

Art. 54. Privileges and real rights on restored assets.

On the repaired or reconstructed assets, the privileges, mortgages and other real rights as they existed on the assets themselves before the damage remain and revive, even if the reconstruction takes place in a different place.

Reconstruction in a different place may not be allowed when mortgages or other real rights exist on the new land that prejudice those established on the destroyed property.

Art. 55. Contributions for assets already restored.

To those who, without authorization, when the same was required by a particular provision, have, before the entry into force of this law, restored the damaged or destroyed property, even if they are third-party assignees of the contribution pursuant to art. 6 of this law, a contribution equal to 50 percent of that established in the previous chapters is granted, provided that the interested parties request it within 180 days from the entry into force of the same and provided that they have presented the damage report before the start of the restoration works. In determining the contribution, the cost of the restoration will be taken into account according to the prices at the time it was carried out, pursuant to art. 27 of this law.

If the interested party has received some of the benefits provided for by art. 11, the relative amount is deducted from the amount due pursuant to the previous paragraph.

(Omitted) [\[32\]](#) .

(Omitted) [\[33\]](#) .

(Omitted) [\[34\]](#) .

Art. 56. Budget appropriations.

On the basis of the provisions of this law, the Minister for the Treasury will allocate, in specific chapters of the budget of his Minister for each financial year, starting from that 1953-54 and until the commitments deriving from this law have been exhausted, a sum of no less than 30 billion lire for the payment of the indemnities and the payment of the installments of the contributions.

Unused appropriations in one year will be increased by those of the following year.

The burden deriving from the application of this law in the financial year 1953-54 is met with the availability of the chapters of the estimates of the expenditure of the individual Ministries regarding contributions, indemnities and other expenses for war damages.

The Minister for the Treasury will provide for the necessary budget changes with his own decrees.

Art. 57. Accreditation of funds to Finance Intendants.

Notwithstanding art. 56 of [royal decree 18 November 1923, n. 2440](#), credit openings up to a maximum of one billion lire may be arranged in favor of finance managers, for the payment of indemnities and contributions for war damages [\[35\]](#) .

Likewise on accreditation orders to be issued up to a limit of 40 million, the Finance Intendants pay the expenses necessary for the organization and operation of the provincial offices and commissions referred to in this law, as well as salaries and any other remuneration. due to non-permanent staff of the offices themselves.

Art. 58. Partial and final discharge of the accounts.

Without prejudice to the provisions contained in title XIII of regulation 23 May 1924, n. 827, when the regularity of the reports cannot be documented in their entirety according to the requests of the Court of Auditors, partial discharge resolutions may be issued, limited to the justified items; for the other unjustified acts are remitted to the Attorney General at the Court of Auditors for the relevant measures.

On the last report of the individual managements, which must also summarize the results of the previous ones, the Court pronounces discharge or liquidates the debt of the delegated officer and this without prejudice to the liability proceedings in the cases provided for and in the forms established by the regulations in force.

The decisions of the Court are notified to the Central Accounting Office at the Ministry of the Treasury.

Art. 59. Loans.

The owner, who intends to take out a loan for the execution of the works, must forward the relative application to the Finance Office, which forwards it to the credit institution chosen by the interested party.

Art. 60. Entities authorized to grant the loan.

Credit institutions and credit institutions and their building, land, maritime, agricultural, industrial and similar credit sections are authorized to carry out loan operations, also in derogation of their statutes and other provisions, as well as the second Board of the Administrative Rescue Committee. to the homeless (CASAS).

In the case of repair work on assets for which contracts with the above-mentioned institutions and credit institutions are in force, the loans required for the new work are granted with the rules and benefits of this law by the bodies and institutions themselves. If the new loan has not been granted within 60 days from the date of transmission of the application, the owner has the right to request it from another institution.

The loans required for repair work in buildings constructed by state-funded building cooperatives are granted by the same bodies and institutions that granted the construction loan, including the Cassa Depositi e Prestiti.

Art. 61. Disbursement and amortization of the loan.

The loans are disbursed, at the request of the owner concerned, with the installment system, during the course of the works based on progress or in a single solution after the completion of the works based on certificates of regular execution, issued by the Administration responsible for supervision.

Mortgages can be amortized by means of constant half-yearly payments over a period of time not exceeding 30 years.

Le semestralità sono comprensive degli interessi, di una quota di rimborso del capitale, del diritto di commissione a favore dell'ente o istituto mutuante nella misura non eccedente lo 0,70 per cento, dei diritti erariali, e, nel caso di mutui somministrati in contanti, di una speciale provvigione a carico del mutuatario, da concordarsi tra questo e l'ente o l'istituto pel futuro collocamento delle cartelle.

Art. 62. Saggio di interessi dei mutui.

I mutui sono stipulati al saggio che sarà determinato con decreti del Ministro per il tesoro.

In corrispondenza dei mutui stipulati, gli enti, gli istituti e la seconda Giunta del C.A.S.A.S. possono emettere serie speciali di cartelle di pari saggio.

Art. 63. Ipoteca a favore dell'ente o istituto mutuante.

L'ipoteca a favore degli enti finanziatori di cui al primo comma dell'art. 60 è opponibile a qualunque avente diritto, quando venga iscritta a carico di coloro che hanno provato la loro proprietà anche in base ai documenti indicati nell'art. 10 e non può essere pregiudicata da precedenti vincoli di indisponibilità ancorchè derivanti da procedure giudiziarie.

Se il bene appartiene indivisamente a più persone ed il mutuo è stato contratto nell'interesse di tutte, l'ipoteca è iscritta contro tutti i comproprietari, anche se alcuni di essi non siano intervenuti nel contratto.

Se le parti o i piani o le porzioni di piani dell'immobile appartengano a proprietari diversi, l'ipoteca è iscritta per l'intero ammontare della somma data a mutuo contro il condominio che ha contratto il mutuo stesso, e può altresì essere iscritta contro gli altri condomini, sebbene non intervenuti nel contratto, limitatamente alla somma della quale ciascun condominio deve rispondere per concorso nella spesa di riparazione delle parti comuni dell'immobile. La quota del mutuo per la spesa relativa alle cose comuni dell'immobile è determinata, ai fini dell'iscrizione ipotecaria, sulla parte, sul piano o sulla porzione di piano spettante a ciascun condominio, dall'Ufficio tecnico erariale, in base alle norme del Codice civile sul condominio degli edifici, senza pregiudizio dei diritti dei condomini stessi.

L'ipoteca ha prevalenza di grado di fronte ad ogni altra esistente, nonchè di fronte ai crediti privilegiati.

Art. 64. Privilegi per mutui concernenti beni mobili.

Per i mutui concernenti beni mobili il credito dell'ente o istituto è assistito da privilegio prevalente su ogni altro.

Art. 65. Finanziamenti provvisori a sconto del contributo.

E' consentita la cessione dei contributi per le riparazioni, le ricostruzioni o i ripristini previsti dalla presente legge a favore delle società ed imprese incaricate dell'esecuzione dei lavori.

E' altresì consentito lo sconto presso gli enti finanziatori indicati nell'art. 60 dei contributi di cui al comma precedente.

Gli enti predetti sono autorizzati a concedere finanziamenti provvisori contro l'impegno di cessione dei contributi.

Art. 66. Esenzione dei contributi dalla ricchezza mobile e dalla imposta generale sull'entrata.

I contributi concessi in applicazione della presente legge non sono soggetti all'imposta di ricchezza mobile nè all'imposta generale sull'entrata.

Art. 67. Agevolazioni in materia di tasse e imposte indirette sugli affari - Riduzione degli onorari notarili.

La denuncia dei danni, i documenti giustificativi, gli atti della procedura di liquidazione, gli atti e i contratti per l'attuazione della presente legge, nonché i mutui e gli atti di cessione degli indennizzi e dei contributi a favore di chiunque stipulati, sono esenti dalle tasse di bollo, ad eccezione di quelle sulle cambiali, e di concessione governativa e dai diritti catastali.

Detti atti, ove vi siano soggetti, scontano le sole imposte fisse di registro ed ipotecarie, salvo gli emolumenti dovuti ai Conservatori dei registri immobiliari ed assimilati, nonché i diritti o i compensi spettanti agli Uffici del registro, del catasto e delle imposte dirette.

Gli onorari notarili sono ridotti alla metà.

Art. 68. Estensione della legge sul credito fondiario.

Without prejudice to the provisions of the previous article regarding tax treatment, and without prejudice to the greater benefits of which the financing bodies indicated in art. 60 can take advantage of the provisions of the laws and regulations in force on land credit.

Art. 69. Exemption from tax on buildings and related surcharges.

The income of buildings rebuilt on site or on a different area to replace those destroyed according to the provisions of this law, is exempt from tax on buildings and the related municipal and provincial surcharges for the period of twenty-five years starting from the date of the declaration of habitability. .

The materials used in repairs or reconstructions are also exempt from the consumption tax.

The benefits and concessions of this law, regarding direct taxes, are also applicable to destroyed or damaged properties that have been rebuilt or repaired before its entry into force, if the restoration has not been carried out entirely at the expense of the State.

Art. 70. Concessions for properties intended for the exercise of an industrial or commercial activity.

The tax concessions provided for in the previous article also apply to the reconstruction or repair of assets intended for the exercise of an industrial or commercial activity when they fall within the categories of factories or buildings similar to them, pursuant to art. 28 of law 8 June 1936, n. 1231. The exemption from tax on buildings and related surcharges has been limited for a decade.

If the income from the aforementioned buildings is subject to the movable wealth tax because they belong to the industrial or commercial activity, the ten-year exemption applies to the portion of the income relating to the buildings subject to the tax on buildings.

Art. 71. Additional tax benefits for non-luxury homes.

To residential houses, even if they include offices and shops, destroyed and rebuilt with or without the contribution of the State, as long as they do not have a luxury character, pursuant to the interministerial decree of 7 January 1950, published in the Official Gazette no. 13, of January 17, the following additional benefits are granted:

a) fixed registration tax and reduction to a quarter of the mortgage tax for the purchase of building areas and for procurement contracts, when they have as their object the reconstruction of the aforementioned buildings. On the part of the land adjacent to the reconstructed building, which exceeds double the covered area, the ordinary registration and mortgage tax is due upon completion of the reconstruction;

b) reduction of the registration tax by half and mortgage tax to a quarter, for transfers that take place within six years of the declaration of habitability.

Art. 72. Forfeiture of tax benefits.

The interested party loses the tax benefits provided for in this law if the works are not carried out in the manner and within the terms provided for by art. 30.

Art. 73. Transmission to the finance authorities or the Minister of the Treasury of the reports already presented to other Administrations.

Within 90 days from the date of entry into force of this law, the existing applications at the offices of the competent State Administrations must be sent, with the relative documents, to the competent tax office in accordance with the law itself or, in the particular cases provided for by the law, same law, to the Ministry of the Treasury.

However, for the applications for which the authorization for the start of the works has been granted on the date of entry into force of this law, the competence of the Administration that granted it remains.

Art. 74. Assistance to war victims.

The Ministry of the Treasury is authorized to apply a withholding tax of up to 0.50 per cent on each sum paid in relation to this law, to ensure free technical-administrative assistance to the less well-off war victims from bodies and associations with duties welfare, legally recognized [\[36\]](#) .

Art. 75. Abrogation of the previous provisions.

With the entry into force of this law, all contrary or incompatible provisions are deemed to be abrogated.

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- [1] Paragraph thus replaced by art. 5 of [L. 29 September 1967, n. 955](#).
- [2] Paragraph inserted by art. 5 of [L. 29 September 1967, n. 955](#).
- [3] Paragraph added by art. 7 of [L. 29 September 1967, n. 955](#).
- [4] Paragraph thus replaced by art. 10 of [L. 29 September 1967, n. 955](#).
- [5] Paragraph thus replaced by art. 11 of [L. 29 September 1967, n. 955](#).
- [6] Paragraph thus replaced by art. 11 of [L. 29 September 1967, n. 955](#).
- [7] Paragraph added by art. 11 of [L. 29 September 1967, n. 955](#).
- [8] Paragraph thus replaced by art. 12 of [L. 29 September 1967, n. 955](#).
- [9] Paragraph added by art. 12 of [L. 29 September 1967, n. 955](#).
- [10] Paragraph thus replaced by art. 15 of [L. 29 September 1967, n. 955](#).
- [11] Paragraph added by art. 15 of [L. 29 September 1967, n. 955](#).
- [12] Article thus replaced by art. 13 of [L. 29 September 1967, n. 955](#).
- [13] Paragraph thus replaced by art. 16 of [L. 29 September 1967, n. 955](#).
- [14] Paragraph thus replaced by art. 16 of [L. 29 September 1967, n. 955](#).
- [15] For the authentic interpretation of this paragraph, see art. 17 of [L. 29 September 1967, n. 955](#).
- [16] Paragraph thus replaced by art. 17 of [L. 29 September 1967, n. 955](#).
- [17] Paragraph thus replaced by art. 18 of [L. 29 September 1967, n. 955](#).
- [18] Paragraph thus replaced by art. 19 of [L. 29 September 1967, n. 955](#).
- [19] Paragraph thus replaced by art. 20 of [L. 29 September 1967, n. 955](#).
- [20] Article thus replaced by art. 1 of [L. 11 February 1958, n. 89](#).
- [21] Paragraph added by art. 22 of [L. 29 September 1967, n. 955](#).
- [22] Paragraph added by art. 23 of [L. 29 September 1967, n. 955](#).
- [23] Paragraph added by art. 23 of [L. 29 September 1967, n. 955](#).
- [24] Paragraph added by art. 23 of [L. 29 September 1967, n. 955](#).
- [25] Paragraph added by art. 23 of [L. 29 September 1967, n. 955](#).
- [26] Article repealed by art. 5 of [L. July 13, 1966, n. 610](#).
- [27] Article repealed by art. 5 of [L. July 13, 1966, n. 610](#).

[28] The amount of 1,200,000 lire referred to in this paragraph was raised to 1,800,000 lire by art. 1 of [L. 11 February 1958, n. 83](#).

[29] The amount of 1,200,000 lire referred to in this paragraph was raised to 1,800,000 lire by art. 1 of [L. 11 February 1958, n. 83](#).

[30] For the authentic interpretation of this paragraph, see art. 17 of [L. 29 September 1967, n. 955](#).

[31] Paragraph thus replaced by art. 2 of [L. 11 February 1958, n. 89](#).

[32] Paragraph repealed by art. 24 of [L. 29 September 1967, n. 955](#).

[33] Paragraph repealed by art. 24 of [L. 29 September 1967, n. 955](#).

[34] Paragraph replaced by art. unique of the [L. 21 November 1957, n. 1142](#) and now repealed by art. 24 of [L. 29 September 1967, n. 955](#).

[35] Paragraph thus amended by art. unique of the [L. 29 November 1961, n. 1324](#).

[36] The withholding tax referred to in this paragraph was raised to 0.60 per cent by art. 13 of [L. 22 October 1981, n. 593](#).