



**To the President of the INPS, Tito Boeri
and to the Director-general of the INPS**

through the Director of the INPS office in Trieste

and, for information:

to the International Provisional Representative of the Free Territory of Trieste
with delegation to all international actions on the matter

**Subject: Legal obligation of detaxation of Italian pensions
for the citizens and residents of the Free Territory of Trieste**

We were informed that the INPS added to the personal data files of the “Social security account of the citizen” of citizens and residents of the Free Territory of Trieste the information on fiscal matters that *«Pursuant Law 161/2014, the Decree of date 21 September 2015, is inapplicable for the petitioner since the Country of residence in the general date of the Institute is not part of the European Union Member States nor it is a State party to the Agreement on the European Economic Area.»*

Considering that the information results to be published also in the data files of the people enrolled at INPS and residing in the territory of the Republic of Italy, it is clear that in their case, the expression “*since*” is wrong and must be interpreted as “*when*”.

However, the expression is correct when it comes to the citizens and residents of the present-day Free Territory of Trieste, which is a sovereign State, member *de jure* of the United Nations existing since 15 September 1947 in compliance with the Treaty of Peace and entrusted since 1954 to the military defense of the NATO and to the temporary civil administration of the Italian Government - not to the State of Italy - on behalf of the United Nations, which confirmed once again this status with recent document S/2015/809 of both the Security Council and UN Secretariat.

Due to this, also the relations between the Free Territory of Trieste and the European Union are limited to the special cause of Community Treaties that allow to temporarily apply to a territory of which a Member State obtained the representation in foreign relations (but not sovereignty) chronologically: article 79 ECSC Treaty, article 198 Euratom Treaty article 229 TEC, article 227 paragraph 4 TEEC, article 355 paragraph 3 TFEU.

Since the EU union of States founded on agreements, this provisional extensions of European Treaties should have been perfected with specific bilateral agreements between European institutions and the Free Territory of Trieste, represented by its provisional civil Government, the same of Italy, which, instead, omitted to conclude those in order not to make evident its serious abuses of the international trusteeship mandate.

Consequently, the Free Territory of Trieste *«is not part of the European Union Member States nor it is a State party to the Agreement on the European Economic Area»*.

The regulation of the treaties between the EU and the Free Territory of Trieste is now subject to an international dispute, opened with petition No. [omissis] before the European

Parliament, of which we send, attached to the present document, the main text of date 3.6.2015 and the integration of date 6.10.2015, both in Italian and English.

The current pension system of the Free Territory of Trieste is that entrusted by its Provisional Governments (A.M.G. F.T.T. and the Italian Government) to the INPS, which assumed all consequent duties and responsibilities.

On the contrary, the State of Italy, as a third Country, remains subject to all obligations toward the Free Territory of Trieste established with the Paris Peace Treaty of 1947, including those concerning pensions, as defined at Annex X, article 8. Since 1954, all military personnel in the Free Territory of Trieste are also entitled to integrations of their pension for serving the NATO.

Also, the laws of the Republic of Italy, including those on taxation, do not have legal force in the Free Territory of Trieste, which is a third State, unless they are adapted and extended to it with an official act issued by either the provisional Government or the Commissar it has delegated (see: Italian Court of Cassation, I Civil Section, judgment 323 of date 26.2.1965, inapplicability of the Italian income tax since the Decree that establishes it *«has not been extended to the Free Territory of Trieste, neither by the Allied Military Government [...] or by an act of the present-day General Commissar of the Government»*).

The INPS pensioners in the Free Territory of Trieste do therefore have the right to obtain the tax contribution of their pensions remitted from all Italian taxes that do not apply to foreign Countries.

Since those undue Italian taxes are relevant, the failure to relief them for INPS pensioners residing in the Free Territory of Trieste does unfairly impoverish them, causing serious damages to those who receive the lowest pensions, which are even under the legal poverty line.

The failure to relief Italian taxes in the Free Territory of Trieste does give raise to responsibilities and makes the INPS liable for serious and important international disputes, to be settled with the specific procedures provided by the Paris Peace Treaty.

The Free Trieste Movement does therefore request the INPS, represented by its President and General Director in office, to take note of the legal status of the Free Territory of Trieste and to promptly take care of the reliefs established by law, resuming negotiations to regulate previous cases.

This act, notified via certified email, is also sent to the International Provisional Representative of the Free Territory of Trieste, delegated to all international action needed to protect the rights and legitimate interests of the citizens and residents of the Free Territory of Trieste.

We look forward to an early response on our certified email: movimentotriestelibera@pec.it

Trieste, 25 January 2016

Roberto Giurastante
President of the Free Trieste Movement
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